

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

दिसम्बर/December, 2016

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 भाग-I और पांच भाग-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.
- भाग-I सभी अभ्यर्थियों के लिए समान है।
Section-I is common to all.
- भाग-II के थलसेना अथवा वायुसेना अथवा नौसेना अथवा फैक्ट्री के भाग से संबंधित प्रश्नों के उत्तर देने के लिए अनुमत्य अभ्यर्थियों को उप-भाग क – थलसेना अथवा ख – वायुसेना अथवा ग – नौसेना अथवा घ – फैक्ट्री से किन्हीं पांच प्रश्नों का उत्तर उनके द्वारा चयनित विकल्प के अनुसार देना है। भाग-II के प्रश्नों का उत्तर एक अलग उत्तर-पुस्तिका में लिखा जाना चाहिए।
In Section II, Candidates should answer any FIVE questions from Sub-Section A–ARMY or B–AIRFORCE or C–NAVY or D–FACTORY as opted by them. Answer to the questions to Section-II should be written in a separate answer book.
- उत्तरों के समर्थन में कारण और प्राधिकार को अवश्य ही उद्धृत किया जाना चाहिए।
Reasons and Authority must be given in support of the answers.

भाग-I (निर्माण कार्य लेखा) Section-I (Works Accounts) (सभी अभ्यर्थियों के लिए समान) (Common for All Candidates)		
1.	(क)	विनियोजनों का रजिस्टर से आप क्या समझते हैं? इसका रखरखाव किस प्रकार किया जाता है?
	(a)	What do you understand by Register of Appropriations? How is it maintained? (3 marks)
		Register of Appropriations is maintained by CE/CWE to record all allotments received by them, all modifications thereto and all allotments made by them to lower echelons i.e. CWEs/GEs. GE will also maintain a similar register showing allotments received from the CWE and allotments made to sub-divisions. The register will be maintained under the supervision of the AO(GE). (Auth: Para 187 of MESR)
	(ख)	ठेकेदारों को जमानत-जमा की वापसी के लिए एक न्यायालय-डिक्री जारी की गई रक्षा लेखा नियंत्रक के कार्यालय का ई-अनुभाग स्वीकृति को व्यय-शीर्ष "प्रभारित" के अधीन जारी किए जाने पर जोर देता है। कृपया ई-अनुभाग द्वारा उठाए गए कदम के सही होने अथवा सही न होने पर टिप्पणी करें।
	(b)	A court decree is issued for refund of security deposit to the contractor. E-Section of the CDA office insists on sanction under 'charged' head of expenditure. Please comment on the correctness or otherwise of the stand taken by E-Section. (3 marks)
		The stand taken by E-Section is not correct as wherever refund of security deposit is decreed by the Court, such an item cannot be treated as charged expenditure within the meaning of Article 112(3) (f) of the Constitution. (Auth: Para 475 of MESR)
	(ग)	जूनियर कमीशन अफसरों/अन्य रैंकों के लिए विवाहितों के लिए आवास के निर्माण के लिए एक चीफ इंजीनियर द्वारा किए गए एक ठेके में ठेकेदार द्वारा प्रतिपूर्ति का भुगतान ठेके की शर्तों के अनुसार किया जाना था, किन्तु चीफ इंजीनियर ने प्रतिपूर्ति की धनराशि का अधित्याग कर दिया। ए.ओ., जी.ई. ने रक्षा लेखा प्रधान नियंत्रक की सहमति के लिए आग्रह किया। कृपया टिप्पणी करें।
	(c)	In a contract for construction of married accommodation for JCOs/ORs concluded by a CE, compensation was payable by the contractor in terms of the contract but CE waived the compensation amount. AO, GE insisted on the concurrence of PCDA. Please comment. (2 marks)
		Compensation can be waived by the CE without taking PCDA's concurrence. Hence insistence by AOGE for PCDA's concurrence is not in order. (Auth: Para 494 of MESR)
	(घ)	दो वर्षों की अवधि हेतु एक आवधिक ठेका के लिए किसकी अनुमति अपेक्षित है?
	(d)	Whose permission is required for a term contract for two years' duration? (1 mark)
		Chief Engineer's prior concurrence required. (Auth: Para 412 of MESR)
	(ङ)	अस्वीकृत और विलंबित टेंडरों के प्रतिधारण की अवधि कितनी है?
	(e)	What is the retention period of rejected and late tenders? (1 mark)
		One year. (Auth: Para 431 of MESR)
2.	(क)	प्रगति के अधीन लघु निर्माण कार्यों और बड़े निर्माण कार्यों के संबंध में अगले वर्ष के लिए देयताओं को उठाने के लिए क्या प्रावधान हैं?

	(a)	What are the provisions for incurring liabilities for next year in respect of minor works and major works in progress? (3 marks)
		In respect of minor works, liabilities for payment in the next financial year may be incurred during the last financial quarter, up to the average quarterly re-appropriation for the current year, without any allotment of funds. In the case of major works in progress, liabilities may be incurred upto the amount shown in the Schedule of Demands or Rs 5 lakh whichever is less. The restriction upto 5 lakh does not apply to major works in progress, which are executed by Lump Sum Contracts. (Auth: Para 184 of MESR)
	(ख)	एक छावनी स्टेशन में बाह्य सेवाओं के प्रावधान के लिए एक ठेके को चीफ इंजीनियर द्वारा स्वीकार किया गया है। ठेके में प्रावधान नहीं की गई कुछ मदों की स्टार दरों का अनुमोदन सी.डब्ल्यू.ई. द्वारा ठेके की अवधि के समाप्त हो जाने के बाद प्रदान किया गया था। टिप्पणी करें।
	(b)	A contract for provision of external services in a Cantonment station is accepted by Chief Engineer. Star rates of certain items not provided for in the contract were approved by the CWE after expiry of the period of the contract. Comment. (3 marks)
		Though CWE is competent to fix star rates relating to any contract accepted by him or any higher authority, these powers can be exercised only before the expiry of contract period. The sanction of the officer who accepted the contract is required in cases where star rates have to be approved after expiry of the period of the contract, as originally executed or subsequently amended. Hence in this case approval of Chief Engineer who accepted the contract is warranted. (Auth: Para 439 of MESR)
	(ग)	एम.ई.एस. के द्वारा मरम्मत किए जाने के अधीन एक वातानुकूलित संयंत्र की मरम्मत की लागत उसकी प्रतिस्थापन लागत का लगभग 60% आती है। ऐसी स्थिति में जी.ई. द्वारा क्या कार्रवाई की जानी चाहिए?
	(c)	The repair cost of an air conditioning plant which is under MES repair responsibility comes to around 60% of the replacement cost thereof. What action devolves on the GE in this situation? (2 marks)
		In this case orders of the CE will be obtained as to whether the repairs are to be carried out or the air conditioning plant declared BER. (Auth: Para 933 of MESR)
	(घ)	रक्षा लेखा विभाग के लिए किए जाने वाले निर्माण कार्यों के लिए क्या एम.ई.एस. के द्वारा कोई विभागीय प्रभार लगाया जाता है?
	(d)	Are any departmental charges levied by MES on works executed for DAD? (1 mark)
		No departmental charges are leviable by MES for works executed for DAD. (Auth:Table H OF MESR, GOI MOD No.B/45809/Q3W(Policy)1285/So-II/D(W-I) dated 06-08-74)
	(ङ)	वायुसेना के लिए किए जाने वाले निर्माण कार्यों के लिए एम.ई.एस. के द्वारा कौन से विभागीय प्रभार लगाए जाते हैं?
	(e)	What are the departmental charges levied by MES for works executed for Air Force? (1 mark)
		Departmental charges @ 2% are leviable for Air Force works. (Auth: Note 1 below Table H of MESR,GOI MOD No 12(1)/93/D(Works-II) dated 23-08-93)
3.	(क)	तकनीकी स्वीकृति प्रदान करने का क्या उद्देश्य है? क्या तकनीकी स्वीकृति प्रशासनिक अनुमोदन से पूर्व जारी की जा सकती है?
	(a)	What is the objective behind issue of Technical Sanction? Can Technical Sanction be issued

		before issue of Admin approval? (3 marks)
		<p>Technical sanction is issued by the competent engineering authority and is a guarantee that the work proposals are structurally sound and that the estimates are accurately calculated and based on adequate data. Ordinarily such technical sanctions are issued only after Admin approval. However, in case of authorized items of work based on approved scales of accommodation and specifications, necessary documents including designs and drawings can be prepared in advance so that the stages of Technical sanction and Tender action can be covered expeditiously after admin approval is accorded.</p> <p>Govt. may also issue instructions specifying the categories of works cases where technical sanction can be issued to facilitate tender action even before Admin approval.</p> <p style="text-align: right;">(Auth: Para 42(a) & (b) of DWP 2007)</p>
	(ख)	एक चीफ इंजीनियर एक कार्यालय-भवन के निर्माण के लिए एक निर्माण कार्य के मामले में टेंडर जारी किए जाने पर इस आधार पर आपत्ति करता है कि तकनीकी स्वीकृति की धनराशि उसकी 10% की छूट की सीमा सहित प्रशासनिक अनुमोदन से बढ़ गई है और टेंडर को परिशोधित प्रशासनिक अनुमोदन को प्राप्त किए जाने के बाद ही जारी किया जाना चाहिए। टिप्पणी करें।
	(b)	A CE objects to issue of tender in the case of a work for construction of an office building on the grounds that Technical Sanction amount has exceeded Admin approval amount including its tolerance limit of 10% and tender should be issued only after receipt of revised admin approval. Comment. (3 marks)
		<p>The objection of the CE is not valid as there is no bar on taking tender action in such cases subject to the stipulation, to be recorded in writing, that revised admin approval is being obtained and that no financial commitment will be made until revised admin approval or financial concurrence is received.</p> <p style="text-align: right;">(Auth: Para 42(i) of DWP 2007)</p>
	(ग)	एकल लागत और लघु लाभ (कॉस्ट प्लस) टेंडरों के लिए किसकी अनुमति अपेक्षित है?
	(c)	Whose permission is required for single cost-plus tenders? (2 marks)
		<p>It requires the approval of E-in-C. Separate guidelines will be issued by the E-in-C for such Projects with the approval of Defence Finance.</p> <p style="text-align: right;">(Auth: Para 46(b) of DWP 2007)</p>
	(घ)	<p>भवन (जल और विद्युत आपूर्ति जैसी आंतरिक सेवाओं सहित) का कच्ची (रफ) लागत प्राक्कलन रूपये 1,50,00,000 बैठता है। निम्नलिखित के लिए क्या कच्ची लागत होगी:-</p> <p>(i) फर्नीचर</p> <p>(ii) बाह्य सेवाएं</p>
	(d)	The rough cost estimates of Building (including internal services like water and electric supply) work out to Rs. 1,50,00,000. What will be the rough cost for:
		<p>(i) Furniture</p> <p>(ii) External services</p> <p style="text-align: right;">(2x1=2 marks)</p>
		<p>(i) RCE of furniture will be Rs 7,50,000.</p> <p>(ii) RCE for External services will be Rs 37,50,000.</p> <p style="text-align: right;">(Auth: Appx B to DWP 2007)</p>
4.	(क)	सेवा अफसरों के लिए आवासीय भवनों को किराए पर लेने के लिए स्टेशन अफसरों के बोर्ड द्वारा किन बातों को हिसाब में लिया जाता है?
	(a)	What factors are taken into account by Station Board of Officers for hiring of residential accommodation for Service officers? (3 marks)
		<p>The Station Board of officers will:</p> <p>(i) Survey available houses from the point of view of sanitation, security, suitability of locality, scale of accommodation etc.</p>

		<p>(ii) Fix rent of the house without any further reference to civil authorities as the Collector's representative is the member of the Board. The rent thus fixed will be final.</p> <p>(iii) Record its reasons and the basis on which rent is fixed in each case giving details of location, plinth area, facilities, rents in the locality, availability of accommodation and so on.</p> <p style="text-align: center;">(Auth: Para 23(III.I) of Chapter 11 of Quarters and Rents(Rent Procedure)</p>
	(ख)	भवन के किराए को नियत करने के लिए सामान्यतः कौन उत्तरदायी है?
	(b)	Who is generally authorized to fix the rent of a building? (2 marks)
		<p>GE is authorized to fix the rent of a building.</p> <p style="text-align: center;">(Auth: Para 9 of Chapter 1 of Rent Procedure)</p>
	(ग)	किसी भवन के खाली होने के बाद एक माह से अधिक तक आबंटित नहीं किए जाने पर स्थानीय लेखापरीक्षा अधिकारी आपत्ति करता है। उन्हें यह सूचित किया गया था कि उसके लिए एरिया कमांडर की स्वीकृति उपलब्ध थी। टिप्पणी करें।
	(c)	An LAO objects to non-allotment of a house for more than one month after it fell vacant. It was intimated to him that sanction of Area Commander was available for the same. Comment. (3 marks)
		<p>(c) Wherever any building is to be kept vacant for more than 15 days, sanction of Area Commander would be required. Besides, it will be seen that explanation rendered for the retention of building is adequate and satisfactory. Hence LAO's objection is not in order. He has to only verify that the explanation given for keeping the house vacant was justifiable.</p> <p style="text-align: center;">(Auth: Para XVII.4 & XIX.1 of Chapter 7 of Rent Procedure)</p>
	(घ)	पुराने स्टेशन पर आरक्षित आवास के लिए हकदार एक अफसर किसी नए स्टेशन पर स्थानान्तरित होता है, जहां वह आरक्षित आवास के लिए हकदार नहीं है। वह संतानों की शिक्षा के आधार पर अपने पिछले स्टेशन पर आवास को रखे रहने की इच्छा प्रकट करता है। क्रमशः पुराने और नए स्टेशनों पर उसकी क्या हकदारी होगी?
	(d)	An officer entitled to reserved accommodation at old station is transferred to a new station where he is not entitled to reserved accommodation. He wishes to retain accommodation at his previous station on the grounds of children education. What will be his entitlements at old and new stations respectively? (2 marks)
		<p>He will be provided with single accommodation at new station at normal rent liability and with alternative accommodation at the old duty station at normal rental liability.</p> <p style="text-align: center;">(Auth: Para XVII.4(b) of Chapter 6 of Rent Procedure)</p>
5.	(क)	काल्पनिक स्टॉक समायोजन क्या हैं? एक ए.ओ., जी.ई. को इसकी जांच किस प्रकार करनी चाहिए?
	(a)	What are Fictitious stock adjustments? How should an AO, GE check these? (3 marks)
		<p>Fictitious stock adjustments imply</p> <p>(1) debiting to a work the cost of materials not required or in excess of actual requirements, or not brought on site;</p> <p>(2) debiting to a particular work for which funds are available the value of materials intended to be utilized on another work for which no funds are available;</p> <p>(3) the writing back of the value of materials used on a work to avoid excess over appropriation etc.</p> <p>These adjustments are treated as a serious irregularity. AO GE must report such irregularities to the CDA/PCDA.</p> <p style="text-align: right;">(Auth: Para 235 of UA Manual)</p>
	(ख)	यदि व्यय को अभिलिखित करते समय कोई त्रुटि/चूक प्रकाश में आती है तो क्या एक पूर्ण हुए निर्माण कार्य के लेखे को पुनः

		खोला जा सकता है?
	(b)	Can the accounts of a completed work be reopened in case an error/omission in recording the expenditure comes to notice? (3 marks)
		The accounts in such a situation may be reopened in order to rectify the error or omission unless the amount involved is not more than Rs 10 in which case it will be sufficient to make a note of error or omission in the relevant documents concerned. (Auth: Note below Para 291 of UA Manual)
	(ग)	इस तथ्य को देखते हुए भी कि भंडार और फर्नीचर उचित देखभाल और टूटफूट के माध्यम से असेवायोग्य हो गए हैं, उन मामलों में हानि विवरणों को तैयार किया जाना अपेक्षित होगा जहाँ भंडार और फर्नीचर का विक्रय उनके बही मूल्य से कम पर किया जाता है। टिप्पणी करें।
	(c)	Loss statements will be required to be prepared where stores and furniture are sold at less than their book value despite the fact that they have become unserviceable through fair wear and tear. Comment. (2 marks)
		No, loss statement is not required in such cases. They will be accounted for by means of an expense voucher to be sanctioned by the competent Engineering authority as per their powers. (Auth: Para 317 of UA Manual)
	(घ)	जी.ई. भंडारों की त्रुटिपूर्ण पहचान/नामपद्धति के कारण उत्पन्न हुई विसंगतियों का विनियोजन समायोजन वाउचर के माध्यम से करता है। टिप्पणी करें।
	(d)	A GE regularizes the discrepancies arising out of incorrect identification/nomenclature of stores through adjustment vouchers. Comment. (2 marks)
		GE's action is in order. In case it involves no monetary loss, such discrepancies need to be regularized by a GE by means of adjustment vouchers. Such adjustment vouchers will bear reference to the original receipt issue vouchers on which the item was incorrectly identified and the ledger page number affected. (Auth: Note 1 below Para 326 of UA Manual)
6.	(क)	एक गैरीसन इंजीनियर के कार्यालय से प्राप्त मासिक व्यय विवरणी की जांच के दौरान ई-अनुभाग द्वारा किन बिन्दुओं को देखा जाना चाहिए?
	(a)	What points are to be seen by the E-section during scrutiny of a Monthly Expenditure Return received from a GE office? (3 marks)
		MER will be examined to see that it bears the AO 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. The return will be compared with that for the last month to ensure that expenditure already incurred has been carried forward in the return for the current month. The following further checks will be exercised: i. The figures shown in the MER should agree with those shown in the printed compilation each month. ii. The expenditure shown against each major work will be checked with the Register of Approvals to ensure that classification has been done under proper head of account. iii. It will be seen that expenditure against each major work, sub-head or minor head of account etc. is progressing fairly and that cases of excess expenditure over administrative approval amount and sanctioned allotment have been reflected in the IO statements by the AO GE. (Auth: Para 148 of OM VIII)
	(ख)	एक ठेकेदार के अंतिम बिल की लेखापरीक्षा के दौरान ई-अनुभाग यह देखता है कि ठेकेदार ने अपनी चालू लेखा रसीदों

		(आर.ए.आर.) से कटौती की गई जमानत जमा की धनराशि को पूर्व-रसीदी बिल की धनराशि से निकाल दिया था। इसके साथ ही साथ ठेकेदार ने तमिल भाषा में हस्ताक्षर किया था। कृपया टिप्पणी करें।
	(b)	During audit of a contractor's final bill, E-section notices that the contractor had excluded the amount of security deposit deducted from his RARs from the amount of pre-receipted bill. Besides the contractor had signed in Tamil. Please comment. (3 marks)
		The contractor's receipt should be for the gross amount including the amount, if any deducted on account of security deposit. Hence submission of bill for the net amount is not in order. Besides, as per prescribed provisions, signatures in vernacular language should be transliterated. (Auth: Para 62 (ii) with Note 1 there under OM VIII)
	(ग)	उस मामले में जी.ई. द्वारा क्या कार्रवाई की जानी चाहिए जहाँ एक ठेकेदार ने उन मदों को खो दिया है जिसे उसके अनुसूची 'बी' भंडारों के एक भाग के रूप में 'जुड़नार हेतु शुल्क मुक्त' जारी किया गया था?
	(c)	What action devolves on the GE where a contractor has lost the items handed over to him 'free for fixing' as a part of Schedule B stores? (4 marks)
		The cost of the items handed over to the contractor 'free for fixing' lost by him should be recovered at the penal rate as decided by the GE in case where GE/CWE is the Accepting Officer. In case of CE level contracts, penal rate is to be decided by the CWE. The penal rate should be about 25% over and above the rates of stores priced at stock book rate/market rate whichever is higher. (Auth: Note 3 below Para 62 of OM VIII)
7.	(क)	दोष देयता अवधि का क्या अर्थ है? इस अवधि के दौरान ठेकेदार की देयता क्या है?
	(a)	What is meant by defects liability period? What is the contractor's liability during this period? (3 marks)
		During defects liability period of 12 months after handing over the completed works to the Govt., the contractor is liable to rectify, remove or reconstruct the work so specified by the GE, if the same is found to have been executed with unsound, imperfect or unskillful workmanship or is of a quality inferior to that contracted for or not otherwise in accordance with the contract. The contractor will have to take remedial action at his own expense on receipt of demand from the GE in writing. In the event of his failing to do so within the period specified by the GE, the latter may carry out the work at the risk and expense of the contractor. (Auth: Clause 46 of IAFW-2249)
	(ख)	रूपये 20,00,000 के मूल्य के एक निर्माण कार्य के लिए ठेकेदार को जारी किया जाने वाला कुल भुगतान कितना होगा?
	(b)	For work of Rs. 20,00,000 in value, what will be the total payment released to the contractor? (4 marks)
		An amount of Rs 18,62,500/- will be paid to the contractor for the contract amount of Rs 20,00,000 retaining the remaining amount as retention money. For works exceeding Rs 10 lakh in value, payment is made for 90% of the value of work executed for first 5 lakh, 92.5% of the value of work executed for next 5 lakh and 95% of the value of work executed for the balance. (Auth: Clause 64(c) of IAFW-2249)
	(ग)	एक ठेकेदार ने अफसरों के लिए विवाहितों हेतु आवास के निर्माण की एक परियोजना को सफलतापूर्वक पूर्ण कर दिया है

		और उसने अपना अंतिम बिल भी प्रस्तुत कर दिया है। तथापि इसके पूर्व कि अंतिम बिल का भुगतान किया जा सके, ठेकेदार रूपये 2 लाख कि अतिरिक्त धनराशि का एक दावा प्रस्तुत करता है। क्या इस दावे पर विचार किया जा सकता है?
	(c)	A contractor has successfully completed a Project for construction of Married accommodation for the officers and has also submitted his final bill. However, before the final bill is paid, the contractor puts in a claim for an additional amount of Rs. 2 lakh. Can this claim be entertained? (3 marks)
		No, the claim will not be entertained as once the Final bill is submitted by the contractor, his all other claims are deemed to have been waived and extinguished. (Auth: Clause 65 of IAFW-2249)
8.	(क)	एक विस्तृत परियोजना रिपोर्ट को तैयार करने के संबंध में क्या प्रावधान हैं? क्या इसको तैयार करने के लिए किसी बाह्य एजेंसी को लगाया जा सकता है?
	(a)	What are the provisions regarding preparation of a Detailed Project Report? Can an outside agency be engaged to prepare it? (3 marks)
		A Detailed Project Report(DPR) is required to be prepared and submitted to the Govt. for approval in projects requiring Cabinet approval.DPR is prepared after approval of works by the Govt. on the basis of a Statement of Case. An outside consultancy agency can be engaged for preparation of such DPRs only after taking prior approval of the Govt. (Auth: Para 24 of DWP 2007)
	(ख)	एक सभा भवन के निर्माण को स्वीकृत किए जाने के दौरान आई.एच.क्यू. (रक्षा मंत्रालय) थलसेना भवन को एक प्रतिष्ठित भवन के रूप में घोषित करता है और उसकी स्वीकृति थलसेना उपाध्यक्ष की शक्तियों के अधीन प्रदान करता है। वह निर्माण कार्य के लिए सन्निकट प्राक्कलनों (ए.ई.) के 8% की धनराशि को भी जोड़ देता है। टिप्पणी करें।
	(b)	IHQ(MOD)Army while sanctioning the construction of a Convention Hall declares the building as prestigious and sanctions it under the powers of Vice Chief of Army Staff. It also adds an amount of 8% to the AEs for the work. Comment. (3 marks)
		The sanction issued by IHQ (MOD) Army is not in order as all such prestigious Projects require approval of MOD. A separate detailed justification has to be submitted by IHQ (MOD) Army to MOD for the purpose. It is, however, permissible to add in the AEs a specific percentage subject to a maximum of 10% of the total cost of buildings towards providing special architectural features and superior specifications. Hence an addition of 8% made to the AEs is in order. (Auth: Para 13(d) of DWP 2007)
	(ग)	क्या कोई नया निर्माण कार्य जिसे उसे वर्ष के अनुमोदित ए.डब्ल्यू.पी. में सम्मिलित नहीं किया गया है, उसे प्रारंभ किया जा सकता है? यदि हां, तो किसकी स्वीकृति से?
	(c)	Can a new work not included in that year's approved AWP be commenced? If so, with whose sanction? (2 marks)
		Yes, a new work not included in that year's AWP can commence for extraordinary reasons. It would require separate approval from the Govt. for revision of AWP. (Auth: Para 18 (c) of DWP 2007)
	(घ)	एक जी.ओ.सी.-इन.-सी. आवश्यकता की स्वीकृति प्रदान करने के लिए सन्निकट प्राक्कलनों को प्रस्तुत किए जाने पर जोर डालता है? टिप्पणी करें।
	(d)	A GOC-in-C insists on submission of AEs for giving Acceptance of Necessity. Comment. (2 marks)
		Detailed AEs are not required for giving AON at a level lower than the Ministry. AON can be given based on rough cost estimates. Hence insistence on AEs for according AON approval by GOC-in-C is not in order.

भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा) (क) थलसेना
SECTION-II (Store Accounts and Internal Audit) (A) ARMY

1.	(क)	कार्टर पैटर्सन प्रणाली का क्या तात्पर्य है? इसे किस परिस्थिति में अपनाया जा सकता है?
	(a)	What do you understand by Carter Patterson System? In what situations can it be adopted? (3 marks)
		<p>Under Carter Patterson 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 STO to collect and deliver the supplies or stores to units concerned, instead of each unit detailing its own transport. The various situations in which this system could be adopted are as under:</p> <p>(i) Dispatch of stores or supplies to the Railway Station or Salvage Depot.</p> <p>(ii) Dispatch of baggage of leave parties between unit lines and railway station and vice versa.</p> <p>(iii) Attendance of lectures and conferences when the use of transport is permitted under rules.</p> <p style="text-align: right;">(Auth: Para 306(vii)(B)(2) ALAM I)</p>
	(ख)	एक बेस मरम्मत डिपो में लेखापरीक्षा के दौरान स्थानीय लेखापरीक्षा अधिकारी यह पाता है कि मरम्मत के लिए सी.ओ.डी. से प्राप्त एक वाहन में काफी संख्या में कल-पुर्जे और स्प्रिंग नहीं पाए गए थे। उसने यह भी पाया कि कर्मशाला द्वारा सी.ओ.डी. के प्रति कोई भी विसंगति रिपोर्ट तैयार नहीं की गई थी और वह इसे आपत्ति के अधीन रख देता है। टिप्पणी करें।
	(b)	During the audit of a Base Workshop, LAO finds that a vehicle received from COD for repair had a number of nuts, bolts and springs missing. He observed that no discrepancy report was raised by the Workshop against COD and places it under objection. Comment. (3 marks)
		<p>No discrepancy reports are to be raised against CODs in respect of minor components such as nuts, bolts, springs, straps, buckles etc. As such the objection taken by the LAO is not in order.</p> <p style="text-align: right;">(Auth: Note below Para 250(ii) ALAM I)</p>
	(ग)	सामान्यतः छावनी बोर्ड के लेखे की लेखापरीक्षा के लिए लेखापरीक्षा दल में तीन लेखापरीक्षक होते हैं यथा एक सहायक लेखा अधिकारी और दो लेखापरीक्षक/वरिष्ठ लेखापरीक्षक। एक स्थानीय लेखापरीक्षा अधिकारी लेखापरीक्षा दल के संख्याबल को बढ़ाकर चार कर देता है यथा एक सहायक लेखा अधिकारी और तीन लेखापरीक्षक। टिप्पणी करें।
	(c)	Normally the audit party for audit of Cantt. Board accounts consists of 3 auditors viz. one AAO and two auditors/Sr. auditors. An LAO increases the strength of audit party to four i.e. one AAO and three auditors. Comment. (2 marks)
		<p>The concurrence of Cantt. Board would be required to increase the strength of audit party as Cantt. Board pays audit fees to DAD as per the strength of audit party.</p> <p style="text-align: right;">(Auth: Para 361(c)ALAM I)</p>
	(घ)	<p>कृपया खाली स्थान को भरें:</p> <p>(i) केन्द्र और प्रदेशों द्वारा एन.सी.सी. शिविरों के लिए निधि प्रदान करने का पैटर्न क्रमशः के अनुपात में होता है।</p>

		(ii) रुपये के मूल्य से अधिक के वाउचरों का सम्बन्धीकरण 100 प्रतिशत किया जाएगा।
	(d)	Please fill in the blanks: (i) Funding pattern for NCC camps by Centre and states is in the ratio of _____ respectively. (ii) CP vouchers exceeding in value of Rs _____ will be linked 100%.(1x2=2 marks)
		(i) 75:25 (Auth: Addenda IV of ALAM I) (ii) 50000/- (Auth: Addenda II to ALAM I, CGDA No AT/VII-A/7238/CC-2002/Vol II dated 20-03-07)
2.	(क)	रेजीमेन्टल निधियों की लेखापरीक्षा में रक्षा लेखा विभाग की क्या भूमिका है?
	(a)	What is the role of DAD in the audit of Regimental Funds? (3 marks)
		Regimental Funds are not ordinarily subject to audit by DAD. However, if assets of such Funds are Rs 2 lakh or above, annual audit by DAD can be carried out wherever called upon to do so by Div/Area or Brigade/Sub Area Commanders. In addition, when required, MOD may selectively order audit of some regimental funds by DAD from time to time. The responsibility of DAD ceases with submission of report to the authority who issued orders for audit. (Auth: Para 31 of Addenda III to ALAM I)
	(ख)	शिक्षा प्रशिक्षण ग्रांट से पुराने समाचार पत्रों के विक्रय से प्राप्त धनराशि को एक यूनिट द्वारा रेजीमेन्टल निधि को क्रेडिट किया जाता है। टिप्पणी करें।
	(b)	The proceeds of sale of old newspapers out of Education Training Grant are credited to the Regimental Fund by a unit. Comment. (2 marks)
		This is not in order as the proceeds from the sale are to be credited to the Government through MRO and TRs are to be forwarded to the CDA/PCDA for adjustment. (Auth: Para 46(xvi) of ALAM II)
	(ग)	एक यूनिट की लोकनिधि रोकड़ बही की लेखापरीक्षा के दौरान स्थानीय लेखापरीक्षा अधिकारी हाथ में रोकड़ की प्राधिकृत सीमा से अधिक भारी रोकड़ शेषों को पाता है। स्थानीय लेखापरीक्षा अधिकारी द्वारा यूनिट को क्या सलाह दी जानी चाहिए?
	(c)	During the audit of Public Fund cash book of a unit, the LAO discovers heavy cash balances in excess of authorized ceiling of cash in hand. What advice should LAO give to the unit? (2 marks)
		LAO should advise the unit that cash balances in excess of authorized ceiling limits of cash in hand and in the bank need to be credited to the Govt. through TR which should be sent to the CDA/PCDA for adjustment and the acknowledgement of the same watched and recorded. (Auth: Para 42(b) ALAM II)
	(घ)	स्थानीय लेखापरीक्षा अधिकारी एक यूनिट की धनराशि को लोक निधि से रेजीमेन्टल निधि में अंतरित किया गया पाता है। उसके द्वारा क्या कार्रवाई की जानी चाहिए?
	(d)	LAO notices transfer of money from Public Fund to Regimental Fund of a unit. What action devolves on him? (3 marks)
		LAO should look for a receipt issued by Regimental Fund holder for the amount received by him. In case of small units where the same officer holds charge of both public and regimental fund accounts and where it is not customary to issue receipts for inter-transfers between funds, LAO will ensure that the amount transferred from public fund account to Regimental fund is brought to account in the latter.

		(Auth: Para 45(x) ALAM II)
3.	(क)	जब एक यूनिट एक स्टेशन से दूसरे स्टेशन को संचलित होती है तो राशन विवरणी को बंद किए जाने के क्या प्रावधान हैं?
	(a)	What are the provisions for closing the Ration Return when a unit moves from one station to another? (3 marks)
		When a unit moves from one station to another, the OC of the unit will close its ration returns showing transactions upto the date of entraining and bring the balances of various items in the RR to nil by handing over the stock balances, if any with him, under the orders of the supply depot to another unit or formation in the station on regular issue vouchers. A new ration return will be opened at the new station. (Auth: Para 158 of SAI)
	(ख)	एक परेषिती यूनिट बिना निर्गम वाउचरों के एक आयुध डिपो से कुछ आयुध भंडारों को प्राप्त करती है। परेषिती यूनिट भंडारों के निरीक्षण के बाद एक प्रमाणित प्राप्ति वाउचर तैयार करती है और उन्हें प्रभार पर लेती है। टिप्पणी करें।
	(b)	A consignee unit receives some ordnance stores from one Ordnance Depot without issue vouchers. The consignee unit prepares a CRV after inspection of stores and takes them on charge. Comment. (3 marks)
		The action of the consignee unit is correct. When the issue vouchers from the consignor are subsequently called for or received, the consignee will enter on them the number and date of the CRV on which the stores are taken on charge. He will sign one copy of the issue voucher and return it to the consignor depot for his record. (Auth: Para 8 of SAI)
	(ग)	हायरिंग पूल से अफसरों के मैसों को निर्गमित रेफ्रिजरेटर्स की मरम्मत का उत्तरदायित्व ई.एम.ई. का होगा। टिप्पणी करें।
	(c)	Repairs to refrigerators issued to officers' messes from hiring pool will be the responsibility of EME. Comment. (2 marks)
		Not correct. Repairs to refrigerators from hiring pool is the responsibility of MES and not EME which is entrusted with the responsibility of repairs, free of cost to the refrigeration equipment issued to entitled units and installations(including officers messes) against PETs or against duly sanction work. (Auth: Para 95 of SAI)
	(घ)	खाली स्थान को भरें: (i) फस्ट लाइन परिवहन के संबंध में रनिंग का आदेश द्वारा प्रदान किया जाएगा। (ii) सेकेन्ड लाइन परिवहन के लिए रनिंग का आदेश द्वारा प्रदान किया जाएगा।
	(d)	Fill in the blanks: (i) Running will be ordered be _____ in respect of first line transport. (ii) For the second line transport, running will be ordered by _____. (1x2=2 marks)
		(i) Unit Commanders (ii) Station/Formation Commanders (Auth: Para 136 of SAI)
4.	(क)	किस प्रकार की हानियों के लिए जांच अदालत का गठन किया जाना अनिवार्य है? विस्तार से बताएं।
	(a)	In what type of losses is it mandatory to hold a court of inquiry? Elaborate. (3 marks)

		<p>A Court of inquiry shall be necessary in the following types of cases:</p> <p>(i) All losses which require the sanction of the Govt. to write off. (ii) Losses due to inaccuracies in previous stock taking (iii) Losses of Arms, ammunition and explosives (iv) Losses due to theft, fraud, neglect, fire or due to any unusual occurrence</p> <p>In cases of loss of stores due to theft, fraud or neglect, the holding of court of inquiry may at the discretion of the prescribed authority be dispensed with, where the reported loss is less than Rs. 10,000.</p> <p style="text-align: right;">(Auth: Para 241 of SAI)</p>
	(ख)	<p>एक सैन्य अस्पताल की लेखापरीक्षा के दौरान स्थानीय लेखापरीक्षा अधिकारी कुछ औषधीय भंडारों के हास को पाता है वह सैन्य अस्पताल द्वारा हानि विवरण को तैयार करने का आग्रह करता है किन्तु सैन्य अस्पताल ने यह कहा कि चूँकि हास त्रुटिपूर्ण भंडारण के कारण नहीं हुआ था, अतः कोई हानि विवरण अपेक्षित नहीं है। टिप्पणी करें।</p>
	(b)	<p>An LAO came across deterioration in stock of some medical stores during the audit of a Military Hospital. He insisted on preparation of loss statement by the MH but the MH stated that since deterioration was not due to faulty storage, no loss statement was required. Comment. (3 marks)</p>
		<p>The stand of MH is correct since if deterioration of medical stores is not attributable to faulty storage, no loss statement is required.</p> <p style="text-align: right;">(Auth: Para 254(aa) of SAI)</p>
	(ग)	<p>ब्रिगेड कमांडर द्वारा उपयोग में लाए जाने के लिए कार डायरी पर उसके स्टाफ अफसर द्वारा हस्ताक्षर किया जाता है। टिप्पणी करें।</p>
	(c)	<p>Car diary for use of vehicle by a Brigade Commander is signed by his staff officer. Comment. (2 marks)</p>
		<p>In case of officers below the rank of Brigadier, car diary can be signed by the staff officer accompanying them. Hence it is in order.</p> <p style="text-align: right;">(Auth: Para 142(b) of SAI)</p>
	(घ)	<p>एक आपूर्ति डिपो की लेखापरीक्षा के दौरान एक स्थानीय लेखापरीक्षा अधिकारी यह पाता है कि सैनिकों के बगीचों के माध्यम से उत्पादित सब्जियों का भुगतान प्रचलित स्थानीय ठेका दर पर किया गया था जो सैन्य फार्म के उत्पादन दर से उच्चतर था। टिप्पणी करें।</p>
	(d)	<p>During audit of a supply depot, an LAO found that the vegetables produced through soldiers gardens were paid for at the ongoing local contract rate which was higher than the production rate of military farm. Comment. (2 marks)</p>
		<p>Vegetables produced in soldiers gardens are to be paid for either at the current local market rate or at the military farm production rate, whichever is cheaper. Hence in this case payment should have been made at the military farm's production rate.</p> <p style="text-align: right;">(Auth: Para 107 of SAI)</p>
5.	(क)	<p>थलसेना की प्रशिक्षण स्थापनाओं की श्रेणियां कौन सी हैं? वे किसके नियंत्रण में हैं? कृपया विस्तार से बताएं।</p>
	(a)	<p>What are the categories of training establishments of the Army? Under whose control are they? Please elaborate. (3 marks)</p>
		<p>The training establishments of the Army are divided into Category A and Category B establishments. Category A establishments are those which are under the command of GOs-C-in-C commands for discipline and local administration but for all other purposes are directly under</p>

		<p>the control of Army Hqrs. Category B establishments are under GOs-C-in-C commands for supervision of all training in addition to discipline and administration.</p> <p style="text-align: right;">(Auth: Para 258 of DSR Regulations for the Army I)</p>
	(ख)	<p>एक जे.सी.ओ. को लापरवाही के कारण आग से नष्ट हुई सरकारी संपत्ति के लिए उत्तरदायी पाया गया था। उसे हानि की भरपाई किए जाने के लिए निदेश दिया गया था जिसे रूपये 1,00,000 के रूप में आकलित किया गया था। टिप्पणी करें।</p>
	(b)	<p>A JCO was found responsible for damage to Govt. property by fire due to neglect. He was directed to make good the loss which was assessed as Rs 1,00,000. Comment.</p> <p style="text-align: right;">(3 marks)</p>
		<p>In view of the large sum to which liability may extend, the amount to be recovered in such cases usually will be limited to a sum not exceeding one week's pay of the individual held responsible. Hence direction to the JCO to deposit Rs.1,00,000 as damages is not in order.</p> <p style="text-align: right;">(Auth: Para 435 of DSR Regulations for the Army I)</p>
	(ग)	<p>एक यूनिट में लोक निधि का प्रभारी अफसर एक जूनियर कमीशन अफसर को रोकड़ बही लिखने की ड्यूटी का प्रत्यायोजन करता है। क्या यह नियमानुसार है?</p>
	(c)	<p>The officer-in-charge of the Public Fund in a unit delegates the duty of writing up the cash book to a JCO. Is it in order?</p> <p style="text-align: right;">(2 marks)</p>
		<p>It is in order. The officer-in-charge responsible for maintaining the Public Fund cash book can delegate the duty of writing up the cash book to a JCO but he must exercise direct supervision over all money transactions and personally check all entries in the account book. The ultimate responsibility is of the officer-in-charge only.</p> <p style="text-align: right;">(Auth: Para 816 of DSR Regulations for the Army I)</p>
	(घ)	<p>सरकारी भंडारों के एक प्रभारी अधिकारी को उसके कार्यमोचक द्वारा कार्यभार ग्रहण करने से पूर्व ही कार्यमुक्त कर दिया जाता है, जिसके कारण दोनों के बीच प्रभार ग्रहण करने और सौंपने का कार्य संभव नहीं हो पाया। ऐसे मामले में क्या कार्रवाई की जानी चाहिए?</p>
	(d)	<p>An officer-in-charge of Govt. stores is relieved of his duties before the joining of his reliever due to which no handing-taking over is possible between the two. What action should be taken in such cases?</p> <p style="text-align: right;">(2 marks)</p>
		<p>In such cases a Regimental board will be assembled and the senior officer of the unit will take over and be responsible for all stores till handed over by him to the officer assuming command.</p> <p style="text-align: right;">(Auth: Para 866(d) of DSR Regulations for the Army I)</p>
6.	(क)	<p>सैन्य टुकड़ियों को अतिरिक्त राशनों को जारी करने के क्या प्रावधान हैं? विस्तार से उल्लेख करें।</p>
	(a)	<p>What are the provisions regarding issue of extra rations to troops? Elaborate.</p> <p style="text-align: right;">(3 marks)</p>
		<p>Extra rations at the prescribed scale may be issued to troops on the recommendation of the local medical authorities when climatic conditions are specially severe and unusually hard work is being performed and commanders are satisfied that the normal daily ration is inadequate to maintain its recipient in health.</p> <p style="text-align: right;">(Auth: Para 888 (a) of DSR Regulations for the Army I)</p>
	(ख)	<p>एक वित्तीय वर्ष में थलसेना का एक कमांडर 100 दिनों की अवधि के लिए सैन्य टुकड़ियों को अतिरिक्त राशन स्वीकृत करता है। टिप्पणी करें।</p>

	(b)	An Army Commander sanctions extra ration to troops for a period of 100 days in a financial year. Comment. (2 marks)
		Any issues for periods in excess of 90 days in a financial year will require sanction of the Central Govt. hence sanction by Army Commander is irregular. (Auth: Para 888 (b) of DSR Regulations for the Army I)
	(ग)	एक सब एरिया किसी स्टेशन पर सैन्य टुकड़ियों और उनके परिवारों को भुगतान पर कुछ राशन मदों को जारी करने के उद्देश्य से एक ठेका करता है। टिप्पणी करें।
	(c)	A Sub Area concludes a contract for some ration items for the purpose of their issue on payment to the troops and their families at the station. Comment. (2 marks)
		No contracts can be concluded exclusively to meet payment issue requirements. Hence action of Sub Area is not in order. (Auth: Para 894 of DSR Regulations for the Army I)
	(घ)	एक अधिकारी अपने परिवार को परिवार-आवास की उपलब्धता के बगैर तैनाती के नए स्टेशन पर ले जाता है। टिप्पणी करें।
	(d)	An officer takes his family to the new station of posting without availability of family accommodation. Comment. (3 marks)
		No officer will take his family along on posting to a new station until he has received a confirmation from the commander of the station that suitable accommodation is available or in case no Govt. accommodation is available, he has been permitted by the station commander by order in writing to make his own arrangements for accommodation. Hence the action of the officer is not in order. (Auth: Para 1021 of DSR Regulations for the Army I)
7.	(क)	भंडारों की एकल श्रेणी का क्या अर्थ है? भिन्न भिन्न पार्ट संख्या सहित एम.टी. फालतू पुर्जों पर किस प्रकार व्यवहार किया जाएगा?
	(a)	What is meant by “single category” of stores? How MT spares with different part nos. will be treated? (3 marks)
		“Single category” of stores will include store or stores of the like character (having common physical and functional characteristics irrespective of sizes) which are held by a depot at the time declaration is to be made. Different Part Nos. of MT spares will be treated as different items but parts which serve the same purpose i.e. which are interchangeable or issuable in lieu of one another, will be treated as a “Single category”. Various under/over sizes of pistons, rings and bearings will be treated as “Single category” provided they pertain to the same make/type of vehicle(s). (Auth: Para 256(c) of SAI)
	(ख)	एक आर.वी.सी. यूनिट को एक आपूर्ति डिपो के द्वारा चारा के क्रेडिट विक्रय पर स्थानीय लेखापरीक्षा अधिकारी द्वारा ध्यान दिया गया था। टिप्पणी करें।
	(b)	Credit sale of fodder by a Supply Depot to a RVC unit was observed by the LAO. Comment. (3 marks)
		Credit sale of fodder is not permissible to anyone else except to the President, the Chiefs of Staff of three Services and their personal staff. Hence credit sale made to a RVC unit is not permitted. (Auth: Note 2 below Para 106 of SAI)

	(ग)	<p>खाली स्थान भरें:</p> <p>(i) ए.एस.सी. डिपुओं में स्टॉक सत्यापन का सम्पूर्ण उत्तरदायित्व का है।</p> <p>(ii) आपूर्ति डिपुओं और भंडार डिपुओं के मामले में स्टॉक सत्यापन किया जाता है।</p> <p>(iii) मोटर और एविएशन स्पिरिट के लिए लेखांकन की प्रणाली का पालन उन सभी डिपुओं और संस्थापनाओं में किया जाएगा जो दोनों में से एक स्पिरिट के 25,000 गैलन या अधिक का बड़ा स्टॉक रखते हैं।</p> <p>(iv) हरी घास के चारा के रूप में परिवर्तित किए जाने की प्रक्रिया में भार की हानि को एक में दर्शाया जाएगा और कोई हानि विवरण आवश्यक नहीं है।</p>
	(c)	<p>Fill in the blanks:</p> <p>(i) The overall responsibility of stock verification in ASC depots is that of the_____.</p> <p>(ii) In the case of supply depots and store depots, _____stock taking is carried out.</p> <p>(iii) The_____ System of accounting for motor and aviation spirit will be maintained in all depots and installations which hold a bulk stock of 25,000 gallons or more of either of the spirit.</p> <p>(iv) The loss of weight during the process of manufacture of green glass into hay will be shown in a _____ And no loss statement is necessary. (1x4=4 marks)</p>
		<p>(i) Officer Commanding (Auth: Para 274 of SAI)</p> <p>(ii) Continuous (Auth: Para 247(f) of SAI)</p> <p>(iii) Standard temperature (Auth: Para 99 of SAI)</p> <p>(iv) Conversion Statement (Auth: Para 208 of SAI)</p>
8.	(क)	<p>एक भंडार डिपो से निर्गमित किए जाने वाले भंडारों की क्या श्रेणियां हैं? भंडारों को निर्गमित किए जाने के दौरान किस प्रकार के दस्तावेजीकरण किए जाते हैं?</p>
	(a)	<p>What are the classes of stores issued from a store depot? What type of documentation is carried out while issuing the stores? (3 marks)</p>
		<p>Stores issued from a store depot are of the following classes:</p> <p>(i) Free issues (transfers or for final issues for consumption)</p> <p>(ii) Issues on payment</p> <p>(iii) Issues on loan with or without recovery of hire charges as permissible under the rules</p> <p>All transactions relating to issues of any of the categories mentioned above will be supported by issue vouchers. The vouchers will show separately, where prescribed, serviceable, repairable and unserviceable articles, except articles of clothing and necessities, which will be conditioned as either serviceable(new), part worn or unserviceable.</p> <p>(Auth: Para 9 of SAI)</p>
	(ख)	<p>एक आयुध डिपो द्वारा 1 मई 2015 को 31 अगस्त 2015 को समाप्त होने वाली 4 माह की अवधि के लिए ऋण पर एक प्रदेश सरकार को टेंट निर्गमित किए गए थे किन्तु प्रदेश सरकार मदों को 31 अक्टूबर 2015 तक भी आयुध डिपो को लौटाने में सफल नहीं हो सकी। आयुध डिपो द्वारा क्या कार्रवाई की जानी चाहिए?</p>
	(b)	<p>Tentage was issued to the state govt. by an Ordnance Depot on May 1, 2015 on loan for a period of 4 months expiring on August 31, 2015 but the state govt. failed to return the item to Ordnance Depot even till Oct 31, 2015. What action devolves on the Ordnance Depot? (3 marks)</p>
		<p>The loan issue will be converted into payment issue by the Ordnance Depot. As per extant orders,</p>

		the value of stores issued on loan not returned within 6 months from the date of issue is chargeable as payment issue. (Auth: Para 29 of SAI)
	(ग)	अनुदेशात्मक उद्देश्य के लिए एक प्रशिक्षण स्थापना को निर्गमित की जाने वाली एक मद की सूची दर रूपये 5000 है प्रशिक्षण स्थापना को किस दर पर निर्गमन किया जाएगा?
	(c)	The vocab rate of an item to be issued to a Training Establishment for instructional purpose is Rs 5000. At what rate will be the issue made to the Training Establishment? (2 marks)
		Stores issued for instructional purpose are charged at 50% of vocab rates. Hence amount charged will be Rs2500 in this case. (Auth: Para 35 of SAI)
	(घ)	आपूर्ति डिपो दिल्ली छावनी ने चाय-पेटियों में चाय प्राप्त की है। डिपो न केवल चाय को प्रभार में लेता है किन्तु साथ ही साथ चाय-पेटियों और पेटियों की लाइनिंग को अलग अलग मदों के रूप में प्रभार में लेता है। टिप्पणी करें।
	(d)	Supply Depot Delhi Cantt has received tea in the tea chests. The Depot not only takes tea on charge but also takes on charge the tea chests and Lining of the chest as separate items. Comment. (2 marks)
		The action of Supply Depot, Delhi Cantt of taking on charge tea chest and its Lining as separate items is not in order. They are to be accounts as one item only. (Auth: Para 105(vi) of SAI)

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

(a)
Ans. (a) Forecast factor is a multiplying factor which is applied to post consumption data for spares and equipment in order to estimate the rate of consumption during the ensuing provisioning period.

(Auth: Para 1 of Leaflet No. 8, IAP 1541)

Also defined as:

The ratio between the forecast future strength and/or effort and the actual strength and/or effort.

(Auth: Glossary of provisioning Terms IAP 1541)

Ans. (b) (i) It is sometime necessary to adjust the CAR for the elimination of known anomalies. It is in this adjustment that the knowledge and experience of provisioning is used, but any such adjustments must be authorised by the Provisioning Officer concerned. The reasons necessitating any adjustments to the CAR should be explained in the remarks columns of the review statement.

(Auth: Para 10 of Leaflet No. 7, IAP- 1541)

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SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

Ans. 1(b) (ii) The order on HAL can be placed either on 'Fixed Quotation' given by HAL or on estimated cost which is to be obtained from HAL before raising the order. Where orders are placed on estimated cost basis, payment is to be made on cost plus 10% basis.

(Auth: Para 20 (c) (i) & (ii) of leaflet No. 21, IAP-1541)

Q2
Ans. 2(a) Every issue of equipment is to be recorded on the relevant IAFF (Q) 468 at consumer units and IAFF (Q) 522 at EDs.

(Auth: Para 08, Chapter 02 of IAP 1501)

Ans. 2(b) An aero engine damaged by flying accident in such a way as to be not worth the cost of transport to a repair unit, may be struck off charge on the authority of the CAS Air HQrs provided that there is no presumptive evidence of contributory negligence. This is not to be regarded as a formal loss and is not, therefore, subject to the financial limits laid down in FR.

Therefore, Audit's pressing for a loss statement and regularisation of loss under government orders is not justified.

(Auth: Para 38 of chapter 22 of IAP 1501)

Ag

Q3
Ans. 3(a) No. The action of the LAO is not in order. It is to be ensured by LAO that the runs are authorised by the MT officer or any other officer nominated by the station Commander except that when the mileage by road exceeds 160 Km. (one way).

(Auth: Para 179 of Chapter V of AFLAM Revised Edn 2013)

Ans. 3(b) The objection raised by the LAO is in order. The specific duty performed is shown under Col. 2 heading 'specific nature of duty' e.g. Inspection, conveyance of stores etc.

(Auth: Para 181 (a) of Chapter V of AFLAM Revised Edn 2013)

Ans. 3(c) The action is in order. At the end of the quarter, when the car diary is replaced by another, a certificate of the OC or his representative is endorsed on the car diary that the moves have been authorised by him as per authority quoted against such moves in the remarks column.

(Auth: Para 181 (f) of Chapter V of AFLAM Revised Edn 2013)

Q4
Ans. 4(a) The action of the unit is not in order. Before raising demands for AOG equipment, efforts are to be made to meet requirements by repair/manufacture within unit resources. When an item cannot be repaired/manufactured at the unit, CTO should certify accordingly on IAFF(Q) 447 stating reasons.

(Auth: Para 29 of Chapter 4 of IAP 1501)

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

Ans. 4 (b) When an item on AOG demand is not available at the Equipment Depot the unavailability is to be passed to HQ Maintenance Command by signal repeated to Air HQrs and the demanding unit in the following form:

QD/320 JAN 23(.) A.O.G. INABILITY (.) 10C/11138 CONDENSER QTY 7 FOR DAKOTA Mk IV NO. HJ 435(.) CONSIGNEE 4 WING AGRA Q/234 JAN/30 REFERS(.)

(Auth: Para 34 of Chapter 4 of IAP 1501)

Ans. 5 (a) Rotables are those items which:-

- 05
- (i) Have had or are expected to show turnover at the flying units as a result of normal usage
 - (ii) Are considered economical to repair for re-use.
 - (iii) Which can be replaced by a flying unit and, when beyond the capacity or authority of the flying unit to repair, must be returned to the appropriate repair agency for repair/overhaul.

(Auth: Para 1 of Leaflet No. 11 of IAP 1541)

Ans. 5 (b) The distribution of Indent copies will be as under:

- (i) 3 copies to the appropriate Central Ordnance Depot through MGO Branch Army HQ New Delhi, with two copies of Schedule of Indents.

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

- (ii) 2 copies to DFA (AF) - One copy is meant for pricing Group. If indent is placed under delegated powers without scrutiny by the Ministry of Finance (Def/Air), only one copy is to be sent to the Pricing group of that Ministry.
- (iii) 3 copies to Consignee depot/unit
- (iv) 1 copy to HQ MC, IAF (or the controlling Command of the consignee unit)
- (v) 1 copy to Dues-in group
- (vi) 1 copy to Indent file

(Auth: Para 5 of Leaflet No. 19 of IAP 1541)

Q 6: Ans. **6** (a) Used Oil: Oil removed from the tanks of aircraft, unless it is seriously contaminated is to be returned to store on Form (Q) 448 and is to be classed as 'used oil', placed in clean drums marked with one blue " 5 cm. band and brought on charge under local 'NIV' reference number."

The Logistic office is to arrange for the transfer of all used oil to the nearest ASC depot for reclamation under the Army reclamation Scheme.

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

Waste Oil: Oil drained from MT vehicles or aero engine test, benches is to be regarded as 'Waste Oil' and is to be returned to stores on Form (Q) 448 as (Waste Oil). It is to be used for anti-malarial or dust prevention purpose, or for such other service purposes as the Commanding Officer may direct.

Containers for 'used' and 'waste' oil are to bear distinctive marking to ensure that they are easily identified and are to be stored entirely apart from ordinary stock of oil.

(Auth: Para 174,175,176 and 177 of Chapter 29 of IAP 1501)

Ans. 10 (b) The copies of Inspection Notes of the receipt of supply of equipment through DGS&D at ED will be as under:

- (i) Copy No. 1. - Accounts office copy. This is only received in case of final 100% delivery and payment and will be receipted and returned to the contractor.
- (ii) Copy No. 2- Accounts Office copy. Will be receipted and returned to the contractor.
- (iii) Copy No. 4- Consignee's copy. Will be receipted and used as a receipt voucher to bring the equipment on charge and there after

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

passed on to the Equipment Accounts Section. If the equipment has already been brought on charge by Certificate receipt Voucher, this copy will be cross-referenced with CRV and passed to Equipment Accounts Section for linking with CRV

- (iv) Copy No. 5- Additional Accounts Officer copy. Will be receipted and returned to the contractor.

(Auth: Para 58 of Chapter 38 Part-II of IAP 1501)

Q7 Ans. 7. (a) In order to effect expeditious disposal of surplus equipment, the entire holdings at EDs are divided into two categories viz 'Active' and 'Inactive',

Active items consist of-

- (i) All new equipment
(ii) Equipment in current use
(iii) Equipment which is not in current use, but which may be required in an emergency as per special instructions issued from time to time.

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

Inactive items consist of-

- (i) Items already put up or being put up for disposal
- (ii) Stocks not in current use and on which there have been no issues for the last three years.
- (iii) Obsolete equipment/aircraft going out of service and specific to type spares which term will include not only airframe and engine spares but all ranges such as Instruments, electrical, Signal, Armament and Ground equipment, AGS etc., which are used only on or for that aircraft. Items of equipment declared obsolete will be published in Air HQrs Routine Orders Part IV, which will constitute the requisite authority to dispose these items as surplus. No separate financial concurrence is necessary for this purpose.

(Auth: Para 4 (a) & (b) of Leaflet No. 41 of IAP 1541)

DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

Ans. 7 (b) Some of the important techniques of materials managements are:

- (i) Integration of materials management functions
- (ii) Inventory Control
- (iii) ABC analysis of Stock items
- (iv) Rationalised codification, simplification and standardisation of stores
- (v) Operation research
- (vi) Efficient Data processing
- (vii) Periodical appraisal of overall performance
- (viii) Improved material handling and layout of stores
- (ix) Negotiating long term contracts on the basis of cost and value
- (x) Simplified procedures and routine, reducing paper work and processing, selective reporting to management.

(Auth: Para 4 of Chapter 1 of IAP 1541)

DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

Q8: Ans. 8 (a) The action of the LAO is not in order. The LAO and ALAO will exercise a test check over the title to rations as shown in IAFZ - 3033 in order to ensure that they have been correctly worked out and accounted for. LAO will endorse on pages 1 & 2 of the ration return to indicate that the required test check has been exercised by them.

(Auth: Note 2 under Para 247(f) of AFLAM Revised Edn 2013)

Ans. 12 (b) The issue of ice for 90 days during summer is not in order.

The main audit points of issue of ice are as under:

- (i) The temperature and relative humidity for a period of 10 days or more falling within the period and where the atmospheric conditions are less severe and issue of ice is recommended by the medical authorities on the basis of the nature of their duty etc. Air HQR's approval has been obtained.
- (ii) The personnel are actually living under canvass without fan
- (iii) The issues are made subject to the sanction of local commander on the recommendation of the local medical authorities that non issue will cause real distress.

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-V PRACTICAL (WITH BOOK)
SECTION-II- AIR FORCE
(MODEL ANSWERS)

- (iv) Issues are discontinued as soon as climate condition no longer warrant continuance
- (v) Issues are not made where electric coolers are provided
- (vi) The issues have normally been restricted between 15th May and 31st July and that any advancement or put back of the period is authorised, by local commander on the recommendation of their medical advisers, subject to the provision that the total number of days, for which the Ice is issued does not exceed 78 days.

(Auth: Para 256 of Chapter X of AFLAM Revised Edn 2013)



PAPER-V (WITH BOOKS) [NAVY]

DEFENCE ACCOUNTS DEPARTMENT

SAS EXAMINATION – PART- II (NEW SYLLABUS)

DECEMBER, 2016

PAPER-V – PRACTICAL (WITH BOOKS)

SUBJECT: WORKS, STORES AND INTERNAL AUDIT

SECTION –II (STORE ACCOUNTS AND INTERNAL AUDIT)(C) NAVY

✓ 1(a) What is the minimum financial value of an item to find place under Losses of Store in Appropriation Accounts? (2 marks)

Ans 1 ✓ 1(a)Ans: Rs.5000/- Auth: (Para 21 NLAO Manual)

1(b) Define skeleton list and top list? (6 Marks)

1(b)Ans: Skeleton List - Means the list with which vouchers are forwarded by the issuing depots to their NLAO periodically.

Top - List - Means the forwarding memo (on IAFZ -2014 or its equivalent) which shows the consignee units, the total number of vouchers for each unit, and the grand total of vouchers on the list and is sent by a consigner's NLAO/ PCDA(N) to a consignee's LAO with transfer of Central or local purchase vouchers for verification of credits in the store accounts of the consignees. In respect of ships and Establishments located in the audit area of the consigner's NLAO, they are retained by him in his capacity also of consignee's NLAO. (Auth: 39(3)&(5) NLAO Manual)

1(c) Elaborate LACR. What is its periodicity and to whom it is submitted? (2 Marks)

1(c) Ans: Local Audit Completion Report. LACR is submitted Monthly by NLAO to IA Section. (Auth: Para 16 of NLAO Manual)

✓ **2(a)** Mention the commands under whose jurisdiction the following Ships/Estts function? (8 marks)

- i. NOIC(Kerala)
- ii. NOIC (Gujarat)
- iii. NOIC(Lakshadweep)
- iv. NOIC(Andhra Pradesh)
- v. INS Valsura
- vi. INS Vikramaditya

2(a)Ans: i) Southern Naval Command ii) Western Naval Command iii) Southern Naval Command iv) Eastern Naval Command v) Western Naval Command vi) Western Naval Command. Auth: (Annx A NLAO Manual)

2(b) The certificate of Review of Order and sanctions is submitted to whom? The frequency of submission of the certificate may also be indicated? (2 Marks)

2(b)Ans: The certificate of Review of Order and sanctions is submitted by NLAO to PCDA(N) monthly. Auth:(Para 4 NLAO Manual).

3(a) Name the ledger maintained for accounting of stores procured for Ships/Estts.(2 Marks)

5(a): Deposit stores ledgers are maintained for accounting of stores procured for particular Ships/Estts.

(Auth: Para 93 NLAO Manual)

3(b) Explain the procedure for Inter Service Adjustments when stores are issued by Navy to Army/Air Force? (6 Marks)

3(b)Ans: When stores are issued from Navy to Army/Air Force the consignor's NLAO will receive from issuing depots etc. three copies of vouchers. On receipt, the vouchers will be paired and prices checked.

(i) The original copy of the voucher will be retained for audit.

(ii) The particular code head to which the cost is creditable will be marked on one copy of the voucher which will be sent with a covering memo to the P.C.D.A of the consignee.

(iii) A copy of the above covering memo together with the second copy of voucher will be forwarded to the Local Audit Officer of the consignee and his acknowledgment obtained.

(Auth: Para 95 NLAO Manual)

3(c) What is the periodicity of store verification in respect of COAL?(2 Marks)

5(c) Ans: Quarterly.

(Auth: Note under Para 90 NLAO Manual)

Ans. 4 4(a) State the conditions where preparation of loss statement is not necessary (5 Marks)

4(a) Ans: The conditions under which preparation of loss statements is not required is as follows: when

(1) Difference between the book value and sale proceeds of stores disposed of through MSTC/ Tender and

(2) Transit losses recoverable from the carrying company which have been made good in full by the company concerned.

(Auth: Para 96 NLAO Manual)

4(b) state whether losses of imported stores can be included in the register of losses? (5 Marks)

4(b) Ans: Losses of the imported stores are treated as cash loss, therefore not to be included in register of losses.

(Auth: Appx 6 NLAO Manual)

Ans 5 5(a) Briefly explain audit of accounts of stores received from erstwhile Soviet Union countries? (6 Marks)

5(a) Two copies of C.R.V.s with two copies of specification certificate of quality and one copy of the invoice will be received by the NLAO from the consignee depot after duly noting on both the copies of the specification certificate of quality as well as on the invoice the No. and date of the CRVs against the items of stores/equipment concerned as well as any damage and /or discrepancy discovered.

On receipt of the documents the NLAO will:

(i) Pair the two copies of the specification certificates of quality and ensure that the discrepancies and damages noted on them are also noted on the invoices

(ii) Check the specification certificate of quality with the C.R.V.s.

(iii) Retain one copy of the C.R.V. for verification of credit in the ledger of the consignee depot

(iv) Return one copy of the Specification Certificate of Quality, one copy of the CRV and the invoice to the consignee depot

(v) forward the remaining copy of the specification certificate of quality to the Principal Controller of Defence Accounts (Navy) and

(vi) ensure that discrepancy reports/claims are raised for discrepancies/damages noted on the SCQ/Invoice and these are given a running serial No. on an yearly basis. The discrepancy reports/claims are recorded in a register and these are reported to IHQ MOD(Navy) as well as the vendor

(Auth: Para 98 NLAO Manual)

5(b) How the air stores received without vouchers are brought on charge? (4 Marks)

5(b) Ans: Air stores received without vouchers are brought on charge at the time of receipt on certified receipt voucher and these are compared and linked with original voucher when received.

(Auth: Para 193(iii) NLAO Manual)

10/10/16 **6(a)** What are the basic objectives of using budget as a management tool in provisioning? (5 marks)

6(a) Ans: The basic objectives of using budget as a management tool in provisioning are:

- To ensure that the material needed to operate and maintain the navy efficiently in piece and in war is provisioned in time and in a prioritized manner.

- To minimize inventory carrying costs consistent with the above objective.

(Auth: Para 4.1 Material Planning Manual – Navy)

9(b) What do you mean by term “Marine Equipment” and “Spares”? (5 Marks)

9(b) Ans: Marine Equipment: The equipment used by Navy, on board or ashore, other than air equipment and weapon equipment.

Spares: Spares includes both equipment and spare parts held in stock. These include assemblies, sub-assemblies and components of equipment, excluding those components which are stocked as naval stores.

(Auth: Para 1.16 Material Planning Manual – Navy)

10(a) What are the non-self accounting Ships and establishments for the purpose of Naval Stores? (4 Marks)

10(a) Ans: Non-self accounting ships and establishments are those where it is not practicable to follow the complete naval store keeping system. Such ship and establishment operate indirectly under the general naval store keeping system.

(Auth: Para 551 of Naval Store Keeping Manual Part I).

11(b) What is the purpose of Store Accounting system? (6 Marks)

11(b) Ans: The purpose of Store Accounting System

- (i) Maintain control over the custody and expenditure of public stores.
- (ii) Establish the responsibility of those who hold the public stores in their charge
- (iii) Provide the stores department with the necessary facility for maintaining
 - a. An accurate record of stores held in the stores room and on permanent loan
 - b. Record of action taken to provide for the maintenance of adequate stocks
 - c. Basis for calculation for future requirements.

(Auth: Para 421 of Naval Store Keeping Manual)

Q (a) Explain the accounting procedure of Ammunition Packages? (5 Marks)

Ans: ACCOUNTING OF AMMUNITION PACKAGES

- i. Empty ammunition packages are accounted for separately.
- ii. Ammunition packages issued with boxed ammunition are shown separately in the issue vouchers. Ammunition received in packed containers/cylinders will be accounted for as such and the containers will not be accounted for separately.
- iii. All packages containing non-explosive stores are brought on charge when vouched by the consignee.
- iv. Wooden packing cases specially fitted and used for specified purposes are accounted for on a separate ledger folio.
- v. In the case ammunition items are received by Naval Armament Depots duly packed in plastic containers it is to be ensured in audit that such plastic containers received along with ammunition are properly taken on charge, accounted for in packing material ledger and returned to consignee/factories for reuse. It should also be ensured in local audit that containers with damaged/missing rubber fittings, with no plastic portion damaged/crack are sent to factory for repair in consultation with HQRs. DGOF.

(Auth: Para 109 NLAO manual)

Q (b) What are the factors that are relevant for selecting equipment, spare parts and Naval stores for indigenisation? (5 Marks)

Ans: The following factors are relevant in selecting equipment, spare parts and naval stores for indigenisation:

- Criticality of the item
- Vulnerability of export control
- Cost saving potential
- Likely lead time, pre and post indigenisation
- Likely obsolescence abroad
- Technology availability in India

(Auth: Para 9.3 Material Planning Manual)

PAPER-VI (PRACTICAL WITH BOOKS) ^{Sheet-2} (FACTORY)

Works, Store & Internal Audit – (Practical Without Books – Section – II (Store Accounts & Internal Audit) (D) Factory – Paper-V

1.

Ans.

- Ans 1
- a) You may advise GM to use the technique of "Marginal Costing" while quoting for the civil trade. The objective is to utilize idle and spare labour and facilities available to the extent possible.
Para 54 OM Part-VI
- b) Any overtime worked by a shop or a section as a whole irrespective of the period involved or overtime worked by any individual exceeding 14 calendar days (including Sunday and gazetted holidays) at a time is classified as systematic overtime.
Para 189 OM Part- VI
- c) Moving Average Ledger Rate =
$$\frac{V1 + V2}{Q1 + Q2}$$

V1 = Opening Value, V2 = Value of Receipts, Q1 = Opening Quantity & Q2 = Quantity of fresh.
Para 421 (i) OM Part – VI
- d) (i) Variable Overhead. (ii) Fixed Overhead (iii) 02 (iv) 01
Para 527, 529, 530 OM Part –VI

2.

Ans.

- Ans 2
- a) Semi – Skilled
Skilled
Highly Skilled- Grade II
Highly Skilled – Grade I
Master Craftsman.
Para 119 OM Part-VI
- b) Transfer of Machine is made through 'M' series Issue Vouchers.
Para 749 OM Part-VI
- c) It assesses of all factors involved in the fixation of variable overhead rate. The Accounts Office will work out the rate per SMH of variable overheads for different production sections.
Para 549 OM Part-VI
- d) If the firm it is registered with DGS&D, National Small Industries Corporation or other Govt. Departments and it is not required with the value of the tender is Rs. 2 Lakhs or less.
Para 395 OM Part-VI

4.

3.
Ans.

- Ans 3:-
- a) (i) Manufacturing Account (ii) Profit & Loss Account (iii) Balance Sheet.
Para 1020 OM Part-VI
 - b) (i) Addl GM/MM
(ii) Addl CFA/JCFA
Para 523 L OM Part-VI
 - c) (i) Between one factory and another factory for items of common production.
(ii) Between Ordnance Factory cost and Trade prices when stores are being procured from both the source.
Para 643 OM Part-VI
 - d) Materials which form part of the product are called Direct Materials. However, materials which are not directly use in the production activities and are not critical from the production point of view are treated as indirect materials.
Para 450 OM Part-VI

4.
Ans.

- Ans 4:-
- a) All purchases Rs. One lakh and above are required to be made by issuing tenders as per the provision of GFR, 2005.
Para 360 OM Part-VI
 - b) It shows stock in hand, dues, Work in progress, average consumption, liabilities as on date and requirements to meet liabilities.
Para 349 OM Part-VI
 - c) Before the Accounts Officer agree to write off the amount involved he will scrutinize each item of loss to ensure that:-
 - (i) the loss statement has been correctly prepared and priced.
 - (ii) no breach of accounting rules has contributed to the loss.
 - (iii) the loss has been properly investigated according to rules.
 - (iv) the remedial measures suggested are satisfactory.Para 472 OM Part-VI
 - d) Red Demand Note & Red Return Notes are the basic documents for preparation of Component Abstract.
Para 624 (iv) OM Part-VI

5.
Ans.

- Ans 5:-
- a) Quarterly Financial Review Report
A management information report is submitted to OFB and CGDA for appraisal. OFR is prepared in 12 tabular formats. Based on standard costing reflects major Cost & Financial activities and cost comparison done with estimates.
Para 1024 OM Part-VI
 - b) In regard to bill for Spot payment, cheque would be issued only against bill preferred by the Sr. GM/GM on behalf of the contractor duly supported by the proforma invoice. The Cheque is handed over to the G.M's representative.
Para 389 (d) OM Part-VI
 - c) The first 2 digits represent priced vocabulary of stores, Number of the Ledger.
Para 419 OM Part-VI
 - d) Metal and Steel Factory, Ishapore
Para 698 OM Part-VI

6
Ans.

Ans 6

- a) "A method of investment appraisal under which today's cash outflows are compared with today's cash inflow".
Para 13.6.1 OFB Procurement Manual 2010
- b) The stock level at which provision action for replenishment should be taken so that taking into account the source of supply, transit time etc. the stock is recouped and is available for use when required.
Para 27 Appendix 'B' Factory Accounting Rules.
- c) No company may be allowed to participate more than twice in development attempt of a particular item.
Para 4.6.1.1 (g) (v) OFB Procurement Manual 2010
- d) The lead time is intended to cover all actions up to materialisation of supplies i.e. assessment of net requirement, procurement consisting of tender action, tender decision, placement of orders and delivery period required by the supplier.
Para 2.2.8 (ii) (a) OFB Procurement Manual 2010

7
Ans.

Ans 7:-

- a) As provided in GFR 145 (as amended from time to time) purchase of goods up to the value of Rs. 15,000 (Rupees Fifteen thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the Competent Financial Authority in the prescribed format.
Para 2.4.6 OFB Procurement Manual 2010
- b) GM may resort to single Tender Enquiry. In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of competent authority obtained.
Para 4.7.1 OFB Procurement Manual 2010
- c) In cases where contracts have to be concluded with the firms, whose rate contract with DGS&D/other central procurement agencies has expired and renewal of RC has not taken place, a 'fall clause' should be incorporated in the Supply Order/Contract, in case rates are found to be lower on conclusion of rate contract, the lower rates as in the rate contract shall be applicable.
Para 7.19.1 OFB Procurement Manual 2010
- d) The essential elements of PBG are as follows:
 - (a) Amount
 - (b) Address of the Beneficiary, Applicant and the Bank
 - (c) Validity date
 - (d) Contract Number and Date
 Para 12.10.2 OFB Procurement Manual 2010

8
Ans.

Ans 8

- a) Straight Line Method. In this method, depreciation is charged uniformly over the life of an asset.
Para 762(a) OM Part-VI
- b) "Process Costing" is followed in the three Chemical Factories viz. Cordite Factory, Arvankadu, High Explosive Factory, Kirkee and Ordnance Factory, Bhandara
Para 681 OM Part-VI
- c) Yes, Under As per delegated power.
Para 737 (b) OM Part-VI
- d) Capital Outlay Account
Para 1020 OM Part-VI

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

दिसम्बर/DECEMBER, 2016

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 घंटे/Hours

अधिकतम अंक/Max. Marks. 100

टिप्पणियां/Notes :

1. केवल दस प्रश्नों के उत्तर दिए जाने चाहिए – पांच भाग-I और पांच भाग-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.
2. भाग-I सभी अभ्यर्थियों के लिए समान है। प्रत्येक प्रश्न के 10 अंक होंगे।
Section-I is common to all. Each question will carry 10 marks.
3. भाग-II के थलसेना अथवा वायुसेना अथवा नौसेना अथवा फैक्ट्री के भाग से संबंधित प्रश्नों के उत्तर देने के लिए अनुमत्य अभ्यर्थियों को उप-भाग क – थलसेना अथवा ख – वायुसेना अथवा ग – नौसेना अथवा घ – फैक्ट्री से किन्हीं पांच प्रश्नों का उत्तर देना है। भाग-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.

भाग-I (निर्माण कार्य लेखा) Section-I (Works Accounts) (सभी अभ्यर्थियों के लिए समान) (Common for All Candidates)		
1.	(क)	सावधिक ठेकों से अलग किए गए सभी मूल निर्माण-कार्यों और रखरखाव सेवाओं के लिए किस प्रकार के ठेके सामान्य रूप से किए जाते हैं? किस प्रकार के निर्माण-कार्यों के लिए एक मर्दे दर ठेका सर्वाधिक रूप से उपयुक्त है?
	(a)	What type of contract is generally concluded for all original works & maintenance services excluded from Term Contracts? Items Rate Contract is most suited for what kind of works? (3 Marks)
		<ul style="list-style-type: none"> • Lump Sum Contracts • Items Rate Contract is suitable in cases where large quantities of works, involving a small number of items, have to be carried out but the exact quantities of works required are not known e.g. roads, runways or large scale renewal of floors. <p style="text-align: right;">(Auth : Paras 403 (a)+b(iii) MESR)</p>
	(ख)	एक भवन को ध्वस्त किए जाने की लागत को या तो एक निर्माण-कार्य के लिए प्राक्कलन में सम्मिलित किया जा सकता है अथवा एक स्वतंत्र निर्माण-कार्य के रूप में स्वीकृत किया जा सकता है। भवनों को ध्वस्त किए जाने से प्राप्त सामग्रियों/विक्रय प्राप्तियों के आकलित मूल्य को किस प्रकार समायोजित किया जाएगा?
	(b)	The cost of demolition of a building may either be included in the estimate for a work or sanctioned as an independent work. How will the assessed value of materials obtained from demolition of buildings/sale proceeds be adjusted? (7 Marks)
		<p>The sale proceeds or the assessed value of materials obtained from demolition of buildings, etc., will be adjusted as under :-</p> <p>(a) In the case of additions and alterations to existing buildings, including repairs and renewals, the work will be credited with the proceeds from sale by auction, transfer to stock or use on other works. No adjustment will be carried out for stores re-used on the same work.</p> <p>(b) In the case of buildings demolished but not replaced which are written off the Register of Buildings; the proceeds from the disposal of the materials will be credited to the revenue head concerned.</p> <p>(c) In the case of buildings demolished to clear a site for replacement or for a new building, etc., and written off the Register of Buildings; the proceeds will be credited to the 'Demolition' item of the project. The assessed value of any stores re-used in the project will be debited to the building in which they are incorporated.</p> <p style="text-align: right;">(Auth : Para 828 MESR)</p>
2.	(क)	प्रशासनिक अनुमोदन की धनराशि के 10% से अधिक का व्यय किस प्रकार किया जा सकता है?
	(a)	How can expenditure be incurred beyond 10% of the AA amount? (3 Marks)

		<p>After obtaining prior sanction of the CFA in the form of a :</p> <ul style="list-style-type: none"> ● Financial Concurrence (FC) ● Corrigendum <li style="text-align: center;">Or ● Revised Administrative Approval <p style="text-align: right;">(Auth : Para 2 (h) DWP)</p>
	(ख)	<p>(i) सब एरिया कमांडर द्वारा यह मत व्यक्त किए जाने पर कि बैरक क्षतियों को यूनिट/व्यक्ति से नहीं वसूला जाएगा, इंजीनियर प्राधिकारी ने एक बैरक क्षति वाउचर तैयार किया और उसमें सब एरिया कमांडर के निर्णय को पृष्ठांकित कर दिया। कृपया अपनाई गई क्रियाविधि की शुद्धता पर टिप्पणी करें।</p>
		<p>(ii) निम्नलिखित में किस प्रकार के भंडार रखे जाते हैं :</p> <p>(क) इंजीनियर पार्क</p> <p>(ख) डिवीजनल स्टॉक</p>
	(b)	<p>(i) In case of barrack damages opined by the Sub-Area Commander not to be chargeable to the unit/individual, the Engineer Authority prepared a Barrack Damage Voucher & endorsed thereon, the decision of the Sub-Area Commander. Please comment on the correctness of the procedure followed. (5 Marks)</p>
		<ul style="list-style-type: none"> ● In such a situation, the barrack damages amount in question is to be regularised by the CFA as a loss against the State on the barrack damage voucher itself. ● No separate loss statements are required to be prepared. <p style="text-align: right;">(Auth : Para 634 MESR)</p>
		<p>(ii) What kind of stores are held in :</p> <p>a) Engineer Parks</p> <p>b) Divisional Stock (2 Marks)</p>
		<p>Stocks of stores in common demand for works but which are not readily procurable and the non-arrival of which in time will affect the progress of works, will be held in Engineer Parks (EPs) on an 'as required' basis. Also referred to as "Command Stocks".</p> <p style="text-align: right;">(Auth : Para 724 MESR)</p> <p>b) The "Divisional Stock" holds a stock of stores in each Division under the control of the GE concerned to cater for the rapid execution of minor works & maintenance.</p> <p style="text-align: right;">(Auth : Para 726 MESR)</p>
3.	(क)	<p>सरकारी भवनों में सामान्यतः बीमा लागू नहीं किया जाता है। ऐसे दो उदाहरण दें जब सरकारी भवनों का बीमा कराया जाना फिर भी अपेक्षित है।</p>
	(a)	<p>Insurance is not ordinarily effected on government buildings. Indicate two instances when government buildings are however required to be insured. (3 Marks)</p>

		Government buildings are required to be insured when they are either : i) Let out to private individuals or ii) Are used for purposes of cinema exhibitions. (Auth : Para 637 MESR)
(ख)		(i) यूनिट के प्रबंधों के अधीन प्राधिकृत पाठ्यक्रम के पाठ्यविवरण के एक भाग के रूप में प्रशिक्षण फिल्मों के प्रदर्शन करने और साथ ही कथा-चित्रों की प्रदर्शनी के लिए एक सरकारी भवन का उपयोग किया जा रहा है। ऐसे भवनों के बीमा के लिए प्रीमियम का भुगतान किस निधि से किया जाएगा?
		(ii) क्या आकलित बैरक क्षतियों को लाइसेंस फीस के बिलों में सम्मिलित किया जा सकता है? एक यूनिट से प्रभारयोग्य बैरक क्षतियों की वसूली किस प्रकार की जाती है?
	(b)	(i) A Govt building is used, under unit arrangements, for screening training films forming part of the syllabus of authorized courses along with exhibition of feature films. From which fund will the premium for insurance of such a building be paid? (3 Marks)
		The building will be insured with the premium being payable from Regimental Funds. (Auth : Para 637(d) MESR)
		(ii) Can assessed barrack damages be included in Licence Fee bills? How are barrack damages chargeable to a unit recovered? (4 Marks)
		No, barrack damages will be assessed but these will not be included in License Fee bills. Separate vouchers will be prepared for these charges and sent to the unit and formations concerned for payment of the amount into the nearest treasury. The TR will be forwarded to the GE concerned for adjustment. (Auth : Para 635 MESR)
4.	(क)	“जमा” और “एजेन्सी” निर्माण-कार्यों के बीच अंतर स्पष्ट करें।
	(a)	Differentiate between 'Deposit' & 'Agency' Works. (3 Marks)
		<ul style="list-style-type: none"> • Agency Services are those services carried out by the MES for other Ministries of the Central Government or for State Governments, Union Territories. Works for State Government, Union Territories (except those in respect of the NCC) require the approval of the GoI. • Deposit Works are those which are executed from funds received from non-Government sources. If a work is to be done partly from Government funds and partly by subscription, the latter will be treated as an addition to the Government grant and the work will be executed under the ordinary rules. (Auth : Paras 301 & 305 MESR)
	(ख)	(i) परियोजना के लिए अपेक्षित भूमि अधिग्रहण की लागत सहित संपूर्ण परियोजना के लिए कच्ची लागत-प्राक्कलन के 30% के लिए एक जी.ई. द्वारा एक “अग्रसर हो जाते” (गो-एहेड) की स्वीकृति प्रदान की गई है। जी.ई. द्वारा की गई कार्रवाई पर कृपया टिप्पणी करें।
		(ii) एक चीफ इंजीनियर ने सामग्री “एक्स” की आपूर्ति के लिए दरों का आकलन एस.एस.आर. में निहित अन्य दरों

		से किया क्योंकि इस सामग्री की दरें एस.एस.आर. में नहीं दिखाई गई थी। क्या यह स्वीकार्य है?
	(b)	(i) A 'Go Ahead' Sanction has been accorded by a GE for 30% of the rough cost estimate for the entire project including the cost of acquisition of land required for the project. Please comment on the action taken by the GE. (4 Marks)
		The "Go Ahead" sanction should not exceed 20% of the rough cost estimate for the entire project but <u>excluding</u> the cost of acquisition of land required for the project. (Auth : Para 34 (b) DWP)
		(ii) A CE deduced rates for supply of a material 'X' from other rates in the SSR since the rates for this material were not shown in the SSR. Is this admissible? (3 Marks)
		<ul style="list-style-type: none"> • Yes, this is admissible. • Such rates are termed pro rata or proportional rates and are treated as schedule rates. • Proportional rates will be rounded off to the nearest paisa. (Auth : Para 335 MESR)
5.	(क)	‘संक्रियात्मक निर्माण-कार्यों’ से आप क्या समझते हैं? क्या संक्रियात्मक निर्माण-कार्यों को उन भौगोलिक स्थानों में किया जा सकता है जिन्हें ‘संक्रियात्मक निर्माण-कार्यों’ के रूप में विशिष्ट रूप से घोषित नहीं किया गया है?
	(a)	What do you understand by 'Operational Works' (OP)? Can OP works be carried out in geographical locations not specifically declared as "OP Works" area? (3 Marks)
		Operational Works are generally 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 work procedure, without risk to the progress of operations. No, Operational Works are undertaken in areas which according to geographical location and Military Situation are specifically declared as 'Operational Works Area' by the Govt. from time to time. (Auth: OP Works Procedure (Addendum III DWP) Paras 1&2)
	(ख)	(i) भारतीय वायुसेना के अफसरों के लिए एल.एफ. बिलों की कितनी प्रतियों को तैयार किया जाना अपेक्षित है और उनका निपटान किस प्रकार किया जाता है?
		(ii) निर्माण-कार्य स्थल पर और साथ ही ठेकेदार के कर्मचारियों द्वारा अपेक्षित पानी को किस प्रकार उपलब्ध कराया जाता है और उसका हिसाब किया जाता है?
	(b)	(i) How many copies of License Fee bills are required to be prepared for IAF Officers & how are these disposed off? (3 Marks)
		<ul style="list-style-type: none"> • Five copies on IAFW 2241 shall be prepared for IAF Officers. • DISPOSAL ✓ The Original & Duplicate copies will be sent to the OC,

		<p>Air Force, Central Accounts Office near Subroto Park, New Delhi who after actioning the original in the IRLA will forward the duplicate copy to the unit of the office alongwith the statement of entitlement IAFW(F) 1517.</p> <ul style="list-style-type: none"> ✓ The Triplicate copy will be sent to o/o Jt CDA(AF) Subroto Park, New Delhi. ✓ The Quadruplicate copy will be returned to BSO. ✓ The Fifth copy will be retained as the office copy. <p style="text-align: right;">(Auth : Para 199 UA Manual)</p>
		<p>(ii) How is water required at the works site, including that by the Contractor's employees, provided & accounted for? (4 Marks)</p>
		<p>The contractor shall allow in his tender & provide at <u>his</u> cost all water required for the use of works or his employees on the Works.</p> <p>In the event of a provision existing in the tender documents for MES Supply of water on payment and the contractor desiring to buy it from the MES, he will be permitted to draw it from the MES.</p> <p style="text-align: right;">(Auth : Cdn 31 IAFW -2249)</p>
6.	(क)	<p>‘प्रशासनिक अनुमोदन’ से आप क्या समझते हैं? प्रशासनिक अनुमोदनों को सूचित करने वाली स्वीकृतियों की ए.ओ. जी.ई. द्वारा जांच की जाने वाली महत्वपूर्ण बातें क्या हैं?</p>
	(a)	<p>What do you understand by the term 'Adm Approval'? What are the salient features of scrutiny by the AO GE of the Sanctions conveying the Adm Approvals? (3 Marks)</p>
		<ul style="list-style-type: none"> • Adm Approval means sanction by the CFA to the execution of an original work and special repairs (replacements & renewals costing more than Rs 50,000) each at a stated cost. • In scrutinising sanctions conveying administrative approval, the AAO will verify that a copy of the orders according sanction has been endorsed to the PCDA/CDA who is responsible for the audit of such sanctions and will see that the necessity for the work has been accepted by the CFA. If with the aid of his local knowledge and records which are not available to the PCDA/CDA, the AAO has reason to believe that a particular sanction is <i>ultra vires</i>, he should bring the case to the notice of the PCDA/CDA. <p style="text-align: right;">(Auth : Para 127 MESR & Para 45 UA Manual)</p>
	(ख)	<p>(i) उन सक्रियात्मक निर्माण-कार्य परिसम्पत्तियों के निपटान के लिए किसके आदेश की अपेक्षा होगी जो अपने शेल्फ-लाइफ से अधिक टिक चुकी हैं अथवा किफायती मरम्मतों से परे तक हासमान हो चुकी हैं अथवा जो अब</p>

		और आगे अपेक्षित नहीं हैं?
		(ii) एक मापन-ठेका के संबंध में किए गए निर्माण-कार्यों और सामग्रियों की सुपुर्दगी के कारण एक ठेकेदार को कितनी बारंबारता पर अग्रिमों का भुगतान किया जा सकता है? रुपये 5 लाख से अधिक नहीं के निर्माण-कार्यों के लिए वह अधिकतम धनराशि कितनी है जिसका अग्रिम भुगतान किया जा सकता है?
	(b)	(i) Whose orders are required for disposal of OP works assets that have outlived their shelf -life or have deteriorated beyond economical repairs or no longer required? (3 Marks)
		The Division Commander who had ordered the execution of these Works. However, concurrence of Corps HQs will be obtained prior to dismantling and disposal of such assets. (Auth: Op Works Procedure (Addendum III DWP) Para 20)
		(ii) At what frequency can a contractor be paid advances on account of work done & materials delivered in connection with a measurement contract? What is the maximum sum that can be advanced for works not exceeding Rs 5 lakhs? (4 Marks)
		<ul style="list-style-type: none"> • At intervals of not less than 30 days. • 90% of the value of work executed, to the satisfaction of the Engineer-in-Charge. (Auth : Cdn 64 IAFW -2249)
7.	(क)	उस स्थिति में भी जब यथा संशोधित ठेका, ठेका को स्वीकार करने के लिए सक्षम अधिकारी की शक्तियों के भीतर है, उन तीन शर्तों का उल्लेख करें जिसके अधीन अगले उच्चतर प्राधिकारी की स्वीकृति को अवश्य प्राप्त किया जाना चाहिए।
	(a)	Indicate 3 conditions under which the sanction of the next higher authority must be obtained even when a contract as amended is within the powers of the officer competent to accept the contract. (3 Marks)
		<p>(a) If an amendment involves enhancement of contract rates;</p> <p>(b) To any amendment issued after the contractor has signed his final bill or, in the case of running or term contracts for minor works, maintenance, supplies, etc. after expiry of the period covered by the contract</p> <p>(c) To an amendment involving change of specifications in respect of item containing freak rates.</p> (Auth : Para 30 (ii) OM VIII)
	(ख)	(i) कृपया उस प्राधिकारी का उल्लेख करें जो उस स्टॉक की मदों की अधिकतम मात्रा/संख्या को निर्धारित करता है जिसे डिबीजन स्टॉक में रखने के लिए प्राधिकृत किया जा सकता है। वह अधिकतम अवधि कितनी है जिसके लिए छोटे निर्माण-कार्यों और रखरखाव हेतु भंडारों की आवश्यकता रखी जा सकता है?
		(ii) निर्माण-कार्य ठेकों में स्वतः वृद्धि प्रभागों के संदर्भ में निम्नलिखित शब्द किसके लिए प्रयुक्त होते हैं:- क) वी एम ख) वी _{जी} ग) वी _{एस} घ) वी _{जी}
	(b)	(i) Please indicate the authority that fixes the maximum quantity of items of stock that

		can be authorised to be held in the Div Stock. What is the maximum period for which the requirement of stores, necessary for minor works & maintenance, can be held? (3 Marks)
		<ul style="list-style-type: none"> • The CWE • 4 Months <p style="text-align: right;">(Auth : Para 224 MES LAM)</p>
		(ii) What do the following terms stand for in the context of escalation charges in works contracts - a) VM b) V_g c) V_s d) V_B (4 Marks)
		<p>VM = Variation in price of material to be adjusted at contract rates</p> <p>V_g = Gross value of work done (upto last date of period of reckoning)</p> <p>V_s = Value of material at site for incorporation in work (incl Sch "B" stores + Prime Cost and Star Rate materials)</p> <p>V_B = Value of Sch 'B' stores (out of V_g + V_s) + Prime cost and Star Rate materials</p> <p>(Auth: Part of contract documents viz. 'Special Conditions of a Contract' - SCC)</p>
8.	(क)	टी.बी.ओ. से आप क्या समझते हैं? वित्तीय वर्ष के समापन पर टी.बी.ओ. शीर्ष के अधीन एक आदर्श शेष क्या है?
	(a)	What do you understand by the term TBO? What is the ideal balance under the TBO head at the close of the Financial Year? (3 Marks)
		<ul style="list-style-type: none"> • Stands for 'Transfer between (MES) Offices' and this head is used for the purpose of transfer of charges or receipts from one MES formation to another within the same Defence Account Audit Area. • Must close to a NIL balance every FY. <p style="text-align: right;">(Auth : Para 85 OM VIII)</p>
	(ख)	(i) एक अफसरों के मैस के साथ संबद्ध अतिथि कक्षों को किस निधि से सज्जित (पर्दे, कालीने, गद्दे आदि) किया जाता है?
		(ii) यदि ठेका (जैसा कि मूल रूप से निष्पादित किया गया था अथवा बाद में संशोधित किया गया था) के भीतर आने वाली अवधि के समाप्त होने के पूर्व एक स्टार दर स्वीकृत नहीं की गई है तो किसकी स्वीकृति अपेक्षित है?
		(iii) एक ठेका में 'समय विस्तार डी.ओ.' को प्रदान करने वाले सक्षम प्राधिकारियों का नाम बताएं।
	(b)	(i) From which fund are the Guest Rooms attached to an Officers Mess furnished (curtains, carpets, mattresses, etc.)? (2 Marks)
		Out of Regimental Funds (not authorised out of Government Funds.) (Auth : Para 77A MES LAM)
		(ii) Whose sanction is required in case a star rate has not been sanctioned before expiry of the period covered by the contract (as originally executed or as subsequently

		amended)? (2 Marks)
		Sanction of the officer who accepted the contract. (Auth : Para 30 (i) OM VIII)
		(iii) Name the authorities competent to grant 'extension of time DOs' in a contract. (3 Marks)
		i) The GE for all terms contracts. ii) Accepting Officer for all other contracts. (Auth : Cdn 11(A) vii (a) & (b) IAFW-2249)
भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा) (क) थलसेना SECTION-II (Store Accounts and Internal Audit) (A) ARMY		
1.	(क)	कृपया बताएं कि डिपुओं और विनिर्माण स्थापनाओं में भंडार स्टॉकों को किस प्रकार प्राप्त किया जाता है।
	(a)	Please indicate how the stores stocks in Depot and manufacturing establishments are obtained. (3 Marks)
		Stores stocks in Depots and manufacturing establishments are obtained by - (a) Purchase from foreign countries; (b) Purchase in India through a central agency; (c) Purchase from manufacturing establishments, such as Indian Telephone Industries, Bharat Electronics and National Instruments Factory; (d) Purchase in India through local executive authorities; (e) Manufacture in factories of EME workshops; and (f) Transfer from other depots, units/formations. (Auth : Para 2 SAI)
	(ख)	(i) थलसेना में वो लोग सम्मिलित हैं जिन्होंने सैन्यसेवा के लिए एक निश्चित दायित्व ग्रहण किया है। कृपया थलसेना की संरचना की उल्लेख करें।
		(ii) स्थानीय लेखापरीक्षा अधिकारी द्वारा क्रेडिट सत्यापन के लिए कहां से स्थानीय खरीद वाउचर प्राप्त किए जाते हैं? किराए पर लिए गए परिवहन के संबंध में उस दस्तावेज को किस नाम से जाना जाता है जिसके आधार पर स्थानीय लेखापरीक्षा अधिकारी द्वारा संबद्धीकरण किया जाता है?
		(iii) उन किन्हीं दो वर्गों को लिखें जिसमें वित्तीय लेनदेनों को प्रभावित होने वाली स्वीकृतियों और आदेशों को विभाजित किया जा सकता है।
	(b)	(i) The Army is composed of those who have undertaken a definite liability for Military service. Please indicate the composition of the Army. (2 Marks)
		<ul style="list-style-type: none"> ● Combatant troops, administrative services/departments and enrolled non-combatants. ● The Army comprises of : the Regular Army, : Army Reserve &

		: the Territorial Army (Auth : Para 1 DSR Vol I)
		(ii) From where are the LP vouchers received by the LAO for credit verification? What is the document in respect of hired transport known as, based on which linking is carried out by the LAO? (3 Marks)
		<ul style="list-style-type: none"> • Abstract of vouchers are sent by the disbursing PCDA/CDA to the LAO (by 10th of the month following which the paid vouchers relate to) (Auth: Para 89 ALAM Pt I) • Hired Transport Indent (IAFZ - 2150) (Auth : Para ALAM Pt I)
		(iii) Write any two classes into which sanctions and orders effecting financial transactions may be divided. (2 Marks)
		<ol style="list-style-type: none"> 1) Rules and General Orders 2) Grants & appropriations 3) Sanctions to expenditure <p style="text-align: right;">(Auth : Para 24 ALAM Pt I)</p>
2.	(क)	एक आयुध डिपो में एक आर.एस.एस.ओ. के कबाड़ उप-डिपो अथवा एक कबाड़ अनुभाग के दायित्वों का वर्णन करें।
	(a)	Please spell out the responsibility of Salvage Sub-Depot or a Salvage Section of an RSSO in an Ordnance Depot. (3 Marks)
		<p>Salvage Sub-Depot or Salvage Section is responsible for the receipt, storage, accounting, breakage and final disposal of all -</p> <ul style="list-style-type: none"> • Unserviceable • Obsolete & • Surplus serviceable stores of small value except <ol style="list-style-type: none"> (a) Small Arms, Machine Guns and components thereof (b) Ammunition and explosives, including drill and dummy stores. <p>The Salvage Sub-Depot station will also be responsible for the issue of Salvage and Scrap (except MT components and assemblies which are issuable on demand only to EME workshops and Ordnance) to Military units and formations, whenever demands for such items are received from them. (Auth : Para 41 SAI)</p>
	(ख)	<p>(i) थलसेना की एक यूनिट पठानकोट से पुणे के लिए संचलित हो रही है। जाने वाली यूनिट के ओ.सी./सी.ओ. द्वारा निम्नलिखित पर राशनों और राशन विवरणियों पर क्या कार्रवाई की जानी अपेक्षित है</p> <ol style="list-style-type: none"> i) रेलगाड़ी में चढ़ने का स्टेशन ii) गंतव्य
		(ii) नामिक (नॉमिनल) वाउचरों को कब तैयार किया जाता है?
	(b)	(i) An Army unit is moving from Pathankot to Pune. What action would be required to be taken on the rations & Ration Returns by the OC/CO of the outgoing unit at -

		<p>a. The entraining station</p> <p>b. The destination (5 Marks)</p>
		<p>Is responsible for the receipt, storage, accounting, breakage and final disposal of all -</p> <ul style="list-style-type: none"> ● Unserviceable ● Obsolete & ● Surplus serviceable stores of small value except <ul style="list-style-type: none"> (c) Small Arms, Machine Guns and components thereof (d) Ammunition and explosives, including drill and dummy stores. <p>The Salvage Sub-Depot station will also be responsible for the issue of Salvage and Scrap (except MT components and assemblies which are issuable on demand only to EME workshops and Ordnance) to Military units and formations, whenever demands for such items are received from them. (Auth: Para 41 SAI)</p>
		<p>(ii) When are nominal vouchers prepared? (2 Marks)</p>
		<p>In respect of :</p> <ol style="list-style-type: none"> a. Stores which are not required to be struck off or brought on charge by the issuing/receiving formations. b. Expendable stores issued to the various Branches/Directorates/ Sections of Army HQs for experimental and test purposes. c. Wrong receipt of stores by the store depots. d. Superseded items which have been wrongly received by a stores depot when such items are stocked by other depots/sub-depots. (Auth : Para 67-69 ALAM Pt I)
3.	(क)	<p>बेस कर्मशालाओं के प्रमुख कार्यों का उल्लेख करें। एक एम.ई.एस. कर्मशाला में रद्दी धातु के लेखांकन और निपटान की क्रियाविधि का संक्षेप में उल्लेख करें।</p>
	(a)	<p>Please spell out the principal functions of base workshops. Indicate briefly the procedure for accounting & disposal of scrap metal in an EME workshop. (3 Marks)</p>
		<p>The principal functions of base workshops are :</p> <ol style="list-style-type: none"> i) Manufacture ii) Internal Repair Work (including conversion) iii) Repairs of stores and MT vehicles etc received from store depots and units and formations etc. (Auth: Para 247 ALAM Pt. I) <p>The following procedure will be adopted for accounting and disposal of scrap metal in an EME workshop:</p> <ol style="list-style-type: none"> a. All scrap occurring out of various jobs undertaken in the different section of E.M.E. workshops will be vouchered on a daily basis (I.A.F.Z.-2096) to Reclamation Section (Central Dump) duly supported by condemnation report on I.A.F.G.-1043. b. This will be taken on charge on al ledger in I.A.F.O.-1347-B according to the category of scrap (ferrous and non-ferrous).

		<p>c. Scrap which is to be utilised in the workshops will be sent to the expense stores group on regular vouchers.</p> <p>d. Unserviceable scrap will be sent to salvage depot on regular vouchers as and when a wagon load accrues.</p> <p>The above procedure does not apply to non-retrievable items like unserviceable rubber parts, pins, brushes and oil scales. (Auth: Para 267 ALAM Pt I)</p>
(ख)	(i)	<p>निम्नलिखित स्थाई रैंकों में अनिवार्य सेवानिवृत्ति के लिए कितनी आयु-सीमा है? क) इन्फैन्ट्री का लेफ्टिनेंट कर्नल ख) ए.एस.सी. का ब्रिगेडियर</p>
	(ii)	<p>कृपया उल्लेख करें कि आयातित भंडारों के संबंध में पैकिंग लेखे कहां से प्राप्त होते हैं? इस पर स्थानीय लेखापरीक्षा अधिकारी द्वारा किस प्रकार कार्रवाई की जाती है?</p>
(b)	(i)	<p>What is the age limit for compulsory retirement in the following substantive ranks: a) Lt Gen of the Infantry b) Brig from the ASC (2 Marks)</p>
		<p>a) 60 Yrs b) 56 Yrs (Auth : Para 76 (a + b) DSR)</p>
	(ii)	<p>Please indicate from where the packing accounts in respect of imported stores are received. How are these actioned upon by the LAO? (5 Marks)</p>
		<p>The packing accounts in respect of imported stores are forwarded in duplicate by the officer responsible for landing stores to the consignee concerned. (Auth : Para 98 ALAM Pt I)</p> <p>The LAO will :-</p> <ol style="list-style-type: none"> Compare the damages and deficiencies noted on the original and duplicate packing accounts Pair the receipt vouchers with the original and duplicate packing accounts in full; Link the receipt vouchers into the ledgers, etc., to the extent as prescribed in Appendix 'A'. Return the original packing accounts of the consignee; and Forward the duplicate copy to the PCDA/CDA. <p>Both the copies of packing accounts and the receipt vouchers will be suitable enfaced as paired and linked and initialed. (Auth: Para 99 ALAM Pt I)</p>
4.	(क)	<p>एक सिविलियन स्थापना की सेवा पुस्तकों की नमूना जांच किए जाने के दौरान स्थानीय लेखापरीक्षा अधिकारी के कार्यालय में देखी जाने वाली किन्ही 3 मदों का उल्लेख करें।</p>
	(a)	<p>Indicate any 3 points which are to be seen by an LAO while carrying out the test-check of service books of a civilian establishment. (3 Marks)</p>
		<p>The test-check will consist of seeing that :</p> <ol style="list-style-type: none"> Qualifying service of less than 6 months between 1st July of previous year and 30th June of the year on account of EOL (without MC) will have the effect of postponing the increment.

	<p>b. In the case of individuals who have rendered service in other departments paid from estimates other than those of the Defence Services on entry is made regarding the amount of leave earned by them under those department and that a reference is quoted to the communication under which the information was furnished by the head of the office to the PCDA/CDA (I.A.O. 595 of 1937);</p> <p>c. The leave credited to leave account during the preceding four years or since the last verification of leave, if such verification has already been made previously by the local audit or the LAO was according to the extent orders and leave taken was correctly granted.</p> <p>The entries in pay columns in service books will be verified with reference to office copies of relevant pay bills. (Auth : Para 453 ALAM Pt I)</p>
(ख)	(i) एम.टी. दुर्घटना के एक मामले में विनियमित किए जाने के लिए निवल हानि की धनराशि का पता लगाने के दौरान चालक से वसूल किए जाने वाले अर्थदंड को किस प्रकार हिसाब में लिया जाता है?
	(ii) एक आपूर्ति डिपो से एक उपभोगी यूनिट को भंडारों के अंतरण के मामले में निर्गम वाउचरों का निपटान किस प्रकार किया जाता है?
(b)	(i) In case of an MT accident, how penal recoveries to be effected from the driver would be taken into account while arriving at the amount of net loss for regularisation? (4 Marks)
	<ul style="list-style-type: none"> • <u>In case the vehicle is to be downgraded,</u> the sum of penal recovery will be deducted to arrive at the net value of the loss in a loss statement to be actually written off by the CFA. • <u>In case no downgradation is involved,</u> the amount of penal recovery will not be deducted from the amount of loss. <p style="text-align: right;">(Auth : Notes (i) & (ii) below Para 247 (c) SAI)</p>
	(ii) How are the issue vouchers disposed off in case of transfer of stores from a Supply Depot to a consuming unit? (3 Marks)
	<p>The issue voucher (IAFZ 2096 or its equivalent) would generally be prepared in five copies and be referred to as 'A', 'B','C','D' & 'E' copies (1, 2, 3, 4 & 5 copies in an Ordnance Depot) and disposed off by the Supply Depot as under:</p> <p>'A' copy is the Supply Depot's office copy.</p> <p>'B' copy would be sent to the consuming unit, receipted and returned to the Supply Depot.</p> <p>'C' copy would be sent to the consuming unit & retained by it.</p> <p>'D' & 'E' copies would be sent by the Supply Depot to the LAO who pairs the two, retains the 'D' copy and passes on the 'E' copy to the</p>

		consuming unit's LAO. (Auth : Paras 61 ALAM Pt I)
5.	(क)	हानि की जांच-पड़ताल करने के लिए एक जांच अदालत का गठन किया जाना कब अनिवार्य होता है?
	(a)	When is it mandatory to have a Court of Inquiry to investigate a loss? (3 Marks)
		A Court of Inquiry shall invariably be held to investigate the loss in the following cases: a. All losses which require the sanction of the Government to write off. (In such cases the discretion to waive a Court of Inquiry will vest in the Government and the specific concurrence of Government of India shall be obtained to the waiving of the general rule requiring an Inquiry). b. Losses due to inaccuracies in previous stock taking. c. Losses of Arms, ammunition and explosives. d. Losses due to theft, fraud, neglect, fire or due to any unusual occurrence. In cases of loss of stores due to theft, fraud or neglect the holding of a Court of Inquiry may, at the discretion of the prescribed authority be dispensed with, where the reported loss is less than Rs 10,000. (Auth: Para 241 SAI)
	(ख)	(i) निम्नलिखित में से किन मामलों में हानि विवरण का तैयार किया जाना अपेक्षित है – हानियां निम्नलिखित के कारण हुई हैं : (ii) उचित टूट-फूट (iii) अनुदेशात्मक उद्देश्य के लिए उपयोग के पश्चात व्यय हुई धातुओं और कंटीले तारों की वसूल न हुई मात्राएं (iv) निर्धारित कालावधि को प्राप्त करने से पूर्व असेवायोग्य पाए गए गोला बारूद (ii) अपने कमीशन से त्यागपत्र देने के लिए अनुमति हेतु आवेदन करने वाले एक जे.सी.ओ. (परिवीक्षाधीन सहित) के द्वारा अपनाई जाने वाली क्रियाविधि का उल्लेख करें।
	(b)	(i) In which of the following cases would a loss statement be required to be prepared - losses due to : a. Fair wear & tear; b. Unrecovered quantities of expended metals and barbed wire after use for instructional purpose; c. Ammunition being found to be unserviceable before reaching the prescribed age-limit; d. Unavoidable losses in repair of stores in a workshop. (4 Marks)
		a. Not required (a) b. REQUIRED (g) c. Not required (e) d. Not required (m) (Auth : Para 254 SAI)
		(ii) Indicate the procedure to be followed by a JCO (including one on probation) applying for permission to resign his commission. (3 Marks)

		A JCO, including one on probation, shall state his reasons for the same in his application which will be forwarded to Div/Area Commander who will transmit it to the AG for orders of the Chief of Army Staff. (Auth: Para 165 DSR Vol I)
6.	(क)	किन शर्तों के अधीन स्थानीय लेखापरीक्षा की सीमा में विस्तार किया जा सकता है? "सम्बद्धीकरण" और "युग्मन" के बीच अंतर को बताएं।
	(a)	Under what conditions can the extent of local audit be enhanced? Differentiate between "Linking" and "Pairing". (3 Marks)
		The extent of audit can be enhanced by the LAO, who using his discretion and judgment as to how this should be done and after recording his reasons, when during recent previous visits/current visit to a unit, experiences difficulty in obtaining - <ul style="list-style-type: none"> ● full and free access to any essential account or record ● any important explanations or ● if during the course of a test-check, the LAO feels that he is seriously "put upon enquiry" (Auth : Para 54 ALAM Pt I) <u>"Linking"</u> 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. <u>"Pairing"</u> means bringing together two documents which are supposed to be facsimile copies, one of the other, to ensure that they are in fact, identical. (Auth: Note below para 52b + Note 1 below Para 72 ALAM Pt I)
	(ख)	(i) निम्नलिखित भुगतान पर निर्गम लेनदेनों का कीमत निर्धारण और संवीक्षा किसके द्वारा की जाएगी : <ol style="list-style-type: none"> a. किराए पर निर्गम शॉपों से हकदार कार्मिकों को ए.एस.सी. भंडार b. अयोद्धी (नामांकित) को वस्त्र मर्दे और आवश्यक वस्तुएं c. एम.ई.एस. को आपूर्ति डिपो से ए.एस.सी. भंडार
		(ii) स्थानीय लेखापरीक्षा अधिकारी द्वारा लोक निधि लेखे के निरीक्षण के मुख्य उद्देश्य क्या हैं?
	(b)	(i) Who will price and carry out the scrutiny of the following Payment Issue Transactions: <ol style="list-style-type: none"> a. ASC stores to entitled personnel from rental issue shops b. Clothing & necessaries to NCs(E) c. ASC stores from Supply Depot to MES (3 Marks)
		<ul style="list-style-type: none"> ● Pricing will be carried out by the unit/depot authorities & ● Scrutiny by the LAO. (Auth : Para 223 SAI)
		(ii) What are the main objects of inspection of Public Fund accounts by the LAO? (4 Marks)
		The main objects of inspection of the Public Fund accounts by LAOs are:

		<p>(i) To ensure that all prescribed accounts and documents are maintained;</p> <p>(ii) To ascertain that the accounts, etc., are maintained strictly in accordance with the regulations and orders;</p> <p>(iii) To see that all transactions between individuals and the funds and other accounts can be easily traced and correctly tallied;</p> <p>(iv) To ensure that all moneys (including cheques and Government drafts) relating to Public Funds have been duly accounted for and expended in conformity with regulations.</p> <p style="text-align: right;">(Auth : Para 5 ALAM Pt II)</p>
7.	(क)	थलसेना सेवा कोर के एक डिपो में स्टॉक सत्यापन की क्या आवधिकता है?
	(a)	What is the periodicity of stock verification in an ASC depot? (3 Marks)
		<p>The overall responsibility of stock verification in an ASC depot is that of the OC. He may however, delegate an officer of his depot to carry out monthly stock verification but he will personally carry out stock verification at least once during each quarter.</p> <p style="text-align: right;">(Auth : Para 274 SAI)</p>
	(ख)	(i) एक यूनिट ने राशन की ताजा मदों के अपने कम आहरण की प्रतिपूर्ति अगले माह अधिक आहरण करके कर ली। कृपया टिप्पणी करें।
		(ii) एक डिपो में स्टॉक सत्यापन के दौरान स्थलगत शेषों और खाताबही शेषों में विसंगतियां पाई गई हैं। क्या कार्रवाई की जानी अपेक्षित है?
		(iii) परिवहन मांगपत्र (इंडेंट) रजिस्टर की लेखापरीक्षा किए जाने के दौरान यह देखा गया है कि सरकारी परिवहन की अनुपलब्धता के कारण किराए के परिवहन का कथित रूप से आदेश दिया गया है। “अनुपलब्धता” की सत्यता की किस प्रकार नमूना जांच की जाएगी?
	(b)	(i) A unit made good their under-drawal of fresh items of ration by overdrawing in the subsequent month. Please comment. (2 Marks)
		<p>Under-drawal of rations, including fresh items, in any month lapses to the Government and cannot be made good by over-drawal in the subsequent month.</p> <p style="text-align: right;">(Auth : Para 281 VII(a) ALAM Pt I)</p>
		(ii) During stock-taking in a depot, discrepancies are found between the ground & ledger balances. What action would be required to be taken? (3 Marks)
		<p>Any such discrepancies, required to be properly investigated, shall be promptly adjusted as follows -</p> <ul style="list-style-type: none"> • Surpluses will be brought on charge on certificate receipt vouchers (under orders of the CFA in case of ordnance depots) • Deficiencies will be written off on loss statement duly sanctioned by the CFA. <p>These adjusting entries will be posted in the relevant ledger folio or account card. That stock verification has been carried out at intervals by the executive authorities as per extant rules and that the results of the stock verification have been recorded properly shall be verified by the LAOs during their periodical visits.</p> <p style="text-align: right;">(Auth : Para 270 SAI)</p>

		(iii) While carrying out the audit of the Transport Indent Register, it is seen that hired transport has been stated to have been ordered due to non-availability of Government transport. How will the fact of "non-availability" be test-checked? (2 Marks)
		The non-availability of Government transport will be test-checked by referring to the unit's weekly returns & indents for the corresponding periods. (Auth : Note below para 424 ALAM Pt I)
8.	(क)	एक यूनिट से दूसरी यूनिट को रेलवे वारंटों और क्रेडिट नोटों के अंतरण पर दोनों परेषण और परेषिती स्थानीय लेखापरीक्षा अधिकारियों द्वारा की जाने वाली कार्रवाई की रूपरेखा का उल्लेख करें।
	(a)	Outline the action required to be taken by both the consignor & consignee LAOs on transfer of railway warrants & credit notes from one unit to another. (3 Marks)
		The non-availability of Government transport will be test-checked by referring to the unit's weekly returns & indents for the corresponding periods. (Auth: Note below para 424 ALAM Pt I)
	(ख)	(i) “औचित्य लेखापरीक्षा” और “निष्पादन (वैल्यू फॉर मनी) लेखापरीक्षा” शब्दों से आप क्या समझते हैं?
		(ii) राष्ट्रीय कैडेट कोर यूनिटों पर व्यय की पूर्ति किससे की जाती है? किन भंडारों का लेखा स्थानीय लेखापरीक्षा की शर्तों के अधीन होता है?
		(iii) एक आयुध डिपो में संदेहास्पद भंडारों के लिए कब लेखा-कार्डों को खोला जाता है?
	(b)	(i) What do you understand by the terms 'Propriety Audit' and 'Performance (Value for Money) Audit'? (3 Marks)
		PROPRIETY AUDIT is that which in the judgment of auditors, appears to involve improper expenditure/waste of public monies/stores even though the accounts themselves may be in order and no obvious irregularity has been committed. 'Propriety audit' thus "extends beyond the formality of the expenditure to its wisdom, faithfulness and economy". PERFORMANCE (Value for Money) AUDIT: Also known as Efficiency-cum-Performance Audit (EPA), is a comprehensive review of the projects, programme, schemes, organizations, etc in terms of their goals- objectives aimed at ascertaining the extent to which the expected results have been achieved from the use of available resources of money, men and materials. It is a technique of audit adopted to assess and evaluate the economy, efficiency and effectiveness (the three E's) of development schemes, projects or organizations. (Auth: Para 472 + 475 ALAM Pt I)
		(ii) From where is the expenditure on an NCC unit met? Accounts of which stores are subject to local audit? (2 Marks)
		<ul style="list-style-type: none"> Expenditure on NCC units is borne partly the State Governments concerned and partly out of the Defence Service Estimates. The accounts of only such stores, the cost of which is met out of the DSE are subject to local audit. These accounts are :

		<ul style="list-style-type: none"> i) Equipment (except clothing) Ledger ii) Ammunition Ledger iii) Vehicles Ledger iv) Leader of Vehicles Kit v) Ledger of Arms And Ammunition For Permanent Staff vi) Ledger for Clothing and Necessaries <p style="text-align: right;">(Auth : Para 429 ALAM Pt I)</p>
		<p>(iii) When are account cards for doubtful stores opened in an Ordnance Depot?</p> <p style="text-align: right;">(2 Marks)</p>
		<p>Cards for doubtful stores will only be opened when stores are of very technical nature and it is not possible to condition them immediately on receipt.</p> <p style="text-align: right;">(Auth : Note below Para 18 SAI)</p>

PAPER-VI [Theory]

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

Q1.
Ans (a) Such equipments are reflected in the accounts which are adjusted by means of a conversion voucher (Form (Q) 403 or 408) without recording the change in condition as loss.

(Auth; Para 22 of Chapter 40 IAP 1501)

Ans (b) Pre-receipt inspection is carried out by the Quality Assurance (Aero) inspection or suitably technically qualified NCO at the Equipment Depot under the following conditions:

- (i) When transit damage is suspected
- (ii) When items are received without valid certificate
- (iii) All items purchased against LPOs/DPOs or acceptance of tender issued by DGS&D where CIO/Specialist Officer of the consigned unit is designated as inspecting authority.

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SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

- (iv) All Unit returns
- (v) When packing is damaged
- (vi) When shelf life has expired
- (vii) When identification of the items is different or incomplete

(Auth: Para 14 Chapter 38 Part-II IAP 1501)

Q 2:
Ans 2(i) The 'strike off charge' is the term applied to the entry of an issue of stores in the Stock Record Card when the issue is not in respect of a loss. A 'write off charge' means the posting of an issue in the Stock record Card which pertains to a loss.

(Auth: Glossary of Terms Sl No. 75 & 90 IAP 1501)

Ans 2(ii) An equipment or store will be declared obsolete when approval has been accorded for its withdrawal from the service on account of-

- (a) Technical inefficiency to carry out its intended role and non-justification for its continuance in service
- (b) Its required role has disappeared and it is of no use for any other role.

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SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

(c) It has been completely superseded by an improved equipment or store.

An equipment or store will be declared obsolescent, when it has been decided that no further provision of than item will be made because the prototype of the successor equipment has been accepted or an equipment or an equipment of store which although obsolete is required to be retained to meet technical training or other special requirement within the service.

(Auth: SI No. 49 & 50 of Glossary of Terms IAP 1501)

Q. 3.
Ans 3 (a) In this situation, matter has to be reported to the concerned provisioning sections of Air HQrs. No casualty signal on Form (AO) 1241 is to raised in such cases but a circumstantial report in the form of letter is to be submitted giving a short account of the occurrence and the nature of duty on which aircraft was engaged. Air HQrs will advise disposal or strike off the aircraft.

(Auth: Para 19 of Chapter 22 of IAP 1501)

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SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

Q4
Ans 4 (a) Aviation fuel removed from the aircraft may be reused in the aircraft at the discretion of the Chief technical Officer. Fuel so removed should either be transferred to another aircraft through a filter or may be returned to Bulk/Pack storage. Form IAF (Q) 448 should be used to bring it on charge. Different grades of fuel will be properly segregated.

(Auth: Para 131 (b) of Chapter 29 IAP- 1501)

Ans 4 (b) To obviate the chances of damage by contacting lead poisoning when issuing or receiving fuel which contains Tetra-Ethyl-Lead, towels and soap toilet are authorised to the individuals handling such fuel. A maximum of two towels per individual concerned is authorised on inventory charge by the Flight or Section Commander concerned. The Logistic Officer is to hold sufficient towels for the equipment assistants employed on petrol duties. Soap toilet for washing hands and face are demanded on requirement basis. Towels are washed at Govt expense.

(Auth: Para 16 & 17 of Chapter 29 of IAP-1501)

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SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

Q5 Ans 5(a) The various priority demands are as under:

- (i) AOG (Aircraft on Ground)
- (ii) MOG (Missile on Ground)
- (iii) USR (Urgent Stock Requirement)
- (iv) URR (Urgent Repair Requirement)
- (v) IOR (Immediate Operational Requirement)

(Auth: Para 23 of Chapter 4 of IAP-1501)

Ans 5(b) Certificate Issue Vouchers will be checked by LAO (AF) to see that:

- (i) They are cross-referred to the relevant Certificate Receipt Voucher, Receipt Voucher or Issue Vouchers etc, where necessary and that the strike off action certificate on them is bonafied.
- (ii) In the case of strike off stores due to enemy action, service accidents etc full particulars of the circumstances etc and orders of higher authorities wherever appropriate recorded on them.

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

Conversion Vouchers will be checked to see that:

- (i) The conversion made are genuine and within the generic heading of the same vocabulary section
- (ii) In case of strike off of stores in stock taking holding Establishment owing to deterioration and the deterioration is not due to lack of suitable storage accommodation or failure to look after the articles properly in stores raised to adjust the stores are properly endorsed with certificate from competent inspecting officers
- (iii) the stores have been converted to salvage understanding orders or on receipt of specific orders from Air HQrs wherever necessary, and that the resultant produce of stores salvaged or broken down reasonable represent the correct weight brought on account.
- (iv) where surpluses/deficiencies have been set off one against the other, they are true and legitimate as allowed under order and are none by the stock taking records

(Auth: Para 113,114 of AFLAM Revised Edn 2013)



Ans 6 (i) Initial issue- a term denoting

Q6:
(a) An issue of equipments, generally to a pre-determined scale, to enable a new unit to function, or an existing unit to change function or fulfil specific commitments, or

(b) The first issue of an item made against authorised scale i.e. initial issue to recruits (Auth: Glossary of Terms IAP 1541)

Ans 6 (ii) Special Review of Requirements- On receipt of the revised forecast factor and the overhaul/repair plan, the following action is to be taken by the provisioning section in respect of spares and equipment pertaining to the aircraft:-

(a) All items for which dues in exist are to be reviewed immediately, if the review reveals surplus assets, over and above the requirements for maintenance during the remaining utilisation period of the aircraft, the procurement agency is to be requested to cancel/reduce the outstanding indents to the extent to surpluses. Ministry of Defence and Finance (Def/Air) should be simultaneously informed of the action taken and the reason therefore.

(b) Rotables for the aircraft, which are included in the current repair task are to be reviewed and the repair task reduced to the extent of surplus, if any. Wherever reduction have been made the concerned repair agency/overhaul spares depot is to be instructed to review requirements

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

of breakdown spare for internal and external arising on priority basis and communicate the revised requirements to the provisioning section for further necessary action

(c) Revised requirements for major inspections/overhaul of the air craft and aero-engine based on the Revised repair/Overhaul Plan, is to be likewise obtained from the concerned repair agency/OSD on priority for necessary action

(d) Thereafter, review of all the remaining items is to be undertaken.

(Auth: Para 5 of Leaflet No. 42 IAP 1541)

Ans 6 (iii) Review Action Figure (RAF)- A pre-determined stock level, expressed in terms of so many months requirements. When the depot stock of an item reaches this figure a special review is undertaken and supplementary indent placed where necessary.

(Auth: Glossary of Terms, IAP 1541)

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

Ans 6 (iv) Controlled Item- The control exercised by the provisioning authority on specified items of equipment. This control also extends automatically to normal issue of any item for which depot stocks have reached the short stock figure.

(Auth: Glossary of Terms, IAP-1541)

Q7
Ans 7 (a) It is the final review carried out to provision all ranges of spares of an aircraft or equipment before the manufacture goes out of production.

(Auth: Para 33 of Chapter 2 and Para 5 of Leaflet No.6 of IAP 1541)

Ans 7 (b) (i) Since consumption of spares has a tendency to run in cycles with marked upward or downward trend from period to period, the past one year's consumption may not always provide a realistic basis for forecasting future requirements. In such cases, it may be desirable to take three to four years' consumption and arrive at an annual rate of usage, the principle being that longer the base the clearer the view of the trend of consumption. Hence CAR for previous 3-4 years (even upto 5 years, if available as per


Ans 1 (a) Firm demands for recurring items covered by Air Staff policies required for use during the next four financial year, indicating separately the quantities required in respect of each year, are to be placed on DGOF before the commencement of the 4 year period.

Acceptance of the revised delivery schedule offered by the DGOF should be notified within 2 months. Where the revised delivery schedule indicated by the DGOF is not acceptable, the indenting officer will refer such cases to the Ministry of Defence and the Department of Defence Production for decision on reduction/cancellation on newly placed indents. These case do not require reference to Min of Fin (Def/Air). If, however, the DGOF indicates a prolonged delivery date beyond the four year period to which the indent relates, acceptance of the revised delivery is to be advised to DGOF after consulting Min of Fin (Def/Air).

(Auth: Para 5 & 6 of Leaflet No. 20 of IAP 1541)

Ans 2 (b) The following time table for undertaking provisioning reviews and placement of indents to be produced by DGOF is to be strictly followed:

- (i) The provisioning reviews are to be undertaken from 1st October every year covering requirements for 54 months (i.e. from 1st

 17

SAS EXAMINATION PART-II
DECEMBER' 2016
PAPER-VI THEORY (WITHOUT BOOK)
SECTION-II- AIR FORCE
MODEL ANSWERS

October to 31st March of the financial year in which the review is undertaken and the next four financial years.

- (ii) By 31st March of the following year, the placing of all indents, including supplementary requirements on the DGOF after approval of the Min of Fin (Def/Air), should be completed. Repeat indents for the same item should not be placed in the same year, except the emergent requirements.
- (iii) In the first week of April each year, a certificate is to be rendered to JS(P&C) with a copy of JS(A), by the Director of Maintenance Administration about the placing of annual indents on DGOF.

(Auth: Para 13 of Leaflet 20, IAP 1541)

PAPER-VI [WITHOUT BOOKS] [NAVY]

DEFENCE ACCOUNTS DEPARTMENT

SAS EXAMINATION – PART- II (NEW SYLLABUS)

DECEMBER, 2016

PAPER-VI – PRACTICAL (WITHOUT BOOKS)

SUBJECT: WORKS, STORES AND INTERNAL AUDIT

SECTION –II (STORE ACCOUNTS AND INTERNAL AUDIT) (C) NAVY

✓ **1 (a)** What are the various ledger accounts required to be maintained by a Victualling Store Officer? Please indicate the purpose for which these accounts are maintained. (7 Marks)

Ans 1 **1(a) Ans:** The Victualling Store Officer is to maintain the following ledger accounts for the purpose indicated against each:

- (i) Provision Ledger - To account for all provisions received and issued.
- (ii) Packing Material Ledger - To account for all packing material received and issued.
- (iii) Suspense Ledger - To account for provisions returned and/ or set aside for survey.

(Authority: Para 1 Part II Indian Navy Victualling Manual)

1 (b) What is the quantum of Advance for payment in a maintenance contract? (3 marks)

1(b)Ans: Advance payment should not exceed fifteen percent of the contract value or the amount payable for six months in case of maintenance contracts.

(Auth: 7.4.2 DPM)

2(a) One of the main considerations to be taken into account while provisioning is obsolescence. Please elucidate. (6 Marks)

Ans 2
2(a) Ans: Every item used by the Navy will functionally be out dated over a period of time and requires to be superseded by an item of more modern concept and design. In case of some items their very function will disappear over a period of time. As a result, all items held in stock will eventually become first obsolescent and then obsolete.

(Authority: Para 3.22, Material Planning Manual)

2(b) How is it ensured that a contract/supply order has been issued only by the authority to do so? (2 Marks)

2(b) Ans: By verification of the specimen signature borne on the contract/supply order with the specimen signature received from the CFA.

(Authority: Para 6.9.1 of DPM - 2009)

2(c) Which agency is responsible for pricing of issue vouchers relating to issue of Defence Stores to Foreign Governments? (2 Marks)

2(c) Ans: Min of Def.(Fin.)

(Authority: Para 85 of NLAO Local Audit Manual)

Ans 3:
3(a) Which agency caters for provisions of dry and wet rations to Indian Navy? Where are these Agencies located? (4 marks)

5(a) Ans: The Base Victualling Yard (BVY) is an operational logistics organization in the Indian Navy, which caters for the requirement of victualling (Provisions) stores for the entire Indian Naval Ships and Establishments. At present, BV Yards operate in five places viz. Mumbai, Visakhapatnam, Kochi, Karwar and Port Blair.

(Auth: Para 122 NLAO Manual)

3 (b) In what circumstances can special audit be ordered by PCDA(N) of the Public Fund Account of a Naval unit? (6 Marks)

3 (b) Ans: PCDA (N) can order special audit of the Public Fund A/c of a naval unit when:-

- i) The Commanding Officer requests for 100% audit of his units accounts.

- ii) NLAO can write to PCDA(N) and recommend special audit if the prescribed accounts are nonexistent, if cash accounts of naval unit are in an dissatisfactory state and
- iii) If accounts are not maintained according to prescribed procedure.

(Auth: Para 224 NLAO's Manual)

6(a) State four main audit checks of NLAO on Flying Clothing Ledger in a Naval air station? (6 Marks)

Ans: Four main audit checks of NLAO on Flying Clothing Ledger in Naval air station are as follows:

- i) Flying clothing are issued to officers and sailors engaged in flying duties.
- ii) Flying clothing is as per the authorized scale.
- iii) Issue of flying clothing is charged off in the ledger.
- iv) Items returned are taken on ledger charge.

(Auth: Para 197, NLAO's Manual)

6(b) What is the minimum stock level and explain? (4 Marks)

Ans: Minimum Stock Level is the level below which the stock of an item should not be allowed to fall. It expressed as quantity, is determined by the following : (i) Annual consumption level (ii) Category Co- efficient for MSL(CCM) (iii) Shelf Life in months.

(Authority: Para 5.18, Material Planning Manual)

7(a) What is the action taken in a Naval unit when a sailor loses his Clothing History Book? (5 Marks)

Ans: When a sailor loses his clothing History Book a thorough investigation is made by the Commanding Officer and necessary disciplinary action is taken against the sailor. The sailor is issued with a duplicate CHB. Responsibility of transcribing entries in the duplicate CHB will rest with the

Accounting Officer. NSD will be informed of the loss. If the original CHB is found, it will be marked as "cancelled" and forwarded to NSD.

(Auth: Para 129(b) NLAO's Manual)

~~5~~ (b) Explain VED Classification and ABC Classification? (5 Marks)

Ans ~~5~~ (b) Ans: VED Classification:

A Vital Essential Desirable (VED) analysis of naval stores should be carried out on 30 Sep every year and approved by DLS. VED analysis shall be carried out based on the following inputs:

- Knowledge within DLS/MO
- Advice from users and others

ABC Classification:

ABC analysis of naval stores issues, based on Navy-wide annual consumption, should be carried out on 31 Mar every year. The ABC list should be approved by DLS.

The main objectives of ABC analysis are :

- To streamline the procurement of high consumption value items
- To keep stocks of high consumption value items low through particularly careful provisioning.

(Auth: Para 5.9,5.11, 5.13, 5.15 Material Planning Manual)

~~6~~ (a) Naval Stores are classified into how many types? What are they and explain each one briefly? (7 Marks)

Ans ~~6~~ (a) Ans: Three kinds of Naval stores are Permanent stores, Consumable stores and Quasi-permanent stores

- (i) Permanent stores are those which are not consumed or altered in use. They are of greater value and have a greater functional importance.
- (ii) Consumable stores are of a small monetary value and are generally consumed.
- (iii) Quasi-permanent stores are issued in exchange for an equal quantity of unserviceable stores of the same kind. eg. brushes, screens.
(Auth: Para 137(a,b,c), NLAO's Manual)

8(b) What are Scale Allowances? (3 Marks)

8(b)Ans: The quantities allowed are assessed in relation to certain features of Ship are called 'Scale Allowance'

(Para 42 (a)(ii) Naval Storekeeping Manual)

9(a) Explain briefly the audit checks to be carried out for Hospital Diet Accounts (7 Marks)

9(a) Ans: The following checks are required to be carried out for Hospital Diet Accounts:-

(a) The number of diets shown in the daily requisitions of diets and extras will be checked with the statement showing the number of patients as mentioned in Admission and Discharge register of the hospital

(b) Entries for three days selected at random pertaining to the month selected for detailed audit will be examined to see that:-

- (i) the total quantities issued are arithmetically correct;
- (ii) the diets and extras are as per authorized scale ;
- (iii) the extras have been duly authorized by the Medical Officer and have been issued to patients on 'C' (Convalescent) diets;
- (iv) the quantities of diets and extras have been correctly carried forward from ward diet sheets;

(v) the ward diet sheets have been initialled daily by the Medical Officer in Charge of the ward and signed at the end of the month certifying that all entries are correct, and

(vi) the Commanding Officer of the hospital has carried out periodical checks and signed the diet sheets in token of having done so.

(vii) When patients are admitted or discharged in the middle of the month, the blank columns are scored through in ink to avoid interpolation.

(Auth: Para 159. NLAO Manual)

7(b) When payment through letter of credit is involved, what is the document based on which the payment is released to the supplier? (3 Marks)

7(b) Ans: When a letter of credit is issued, the supplier is able to collect full payment on the basis of the bill of lading or airway bill.

(Auth: Para 11.9 Procurement Manual MM3)

Ans 8
8(a) What type of irregularities are included in MFAI report?(5 Marks)

8(a) Ans: The following types of irregularities with High Risk incidence will be included in the report on Major financial and accounting irregularities:

(i) Cases involving irregular maintenance or non-maintenance of accounts which, in the personal opinion of the PCDA (N) have serious implications.

(ii) Cases in which the value of the financial irregularity or loss involved is Rs 1 Lakh or more in each case.

Note: Besides cases which disclose loopholes for fraud, defalcation etc., such as Cash Losses regardless of financial limit referred to above may also be included at the discretion of the Principal Controller.

(iii) Cases of serious irregularities which cannot be translated into financial terms, but which, in the personal opinion of the Principal Controller, should be brought to the notice of Army Commanders / Naval HQrs/ Air HQrs., DGOS (in

case of Factories) and Administrative heads of Departments / Organisation (in other cases).

(Auth: Para 18-A NLAO Manual)

21(b) What is the procedure for disposal of decommissioned ships/submarines?
(5 Marks)

21 (b) Ans: The disposal of decommissioned ships/submarines is to be under the following two categories:-

(i) Disposal of decommissioned ships/submarines as "Scrap".

(ii) Disposal of decommissioned ships/submarines as "Other than Scrap" (i.e. as Target, Maritime Museum, War Relic etc).

(Auth: Para 10 A NLAO Manual)

Accounts & Internal Audit (D) Factory – Paper-VI

FACTORY [D]

1.

Ans.

- a) Overtime under Factories Act is $54 - 48 = 6$ hours.
Total overtime hours is $54 - 44 \frac{3}{4} = 9 \frac{1}{4}$
Overtime under Departmental Rules is $9 \frac{1}{4} - 6$ hours = $3 \frac{3}{4}$ hours.
Para- 195 OM Part-VI
- b) Stock Pile stores are strategic item of stores which are very difficult to procure. Reserve of such stores is built up separately in order to meet the demand of production in case of failure of supplies.
Para 337 OM Part – VI
- c) The action of AO is not correct. The work orders for components are in 40 series and the components are held on production charge as finished components till they are drawn for assembly in the main out-turn work order.
Para 648 OM Part- VI
- d) It is not correct. Only the cost of power consumed in non production activity will be charged to cost of production as an element of VOH. When it is consumed in production activities it will be charged as an element of Direct Cost.
Para 557 OM Part –VI

2.

Ans.

- a) Cost of production = $10,000 + 30,000 - 20,000 - 5,000 - 1,000 = 14,000/-$
Unit price = $14,000/100 = 140$
Para 52 OM Part- VI
- b) Industrial employees are eligible for Night Duty allowance on the basis of weightage of 10 minutes for every hour of night duty performed between 22.00 hours and 6.00 hours at the rates specified in the Government orders issued from time to time.
Para 201 OM Part- VI
- c) The primary store documents are the Receipt Vouchers, Issue Vouchers, Demand Notes and Return Notes.
Para 410 OM Part – VI
- d) The correct procedure has not been followed. In a two bid systems, the price bid is opened only after the firm is technically qualified.
Para 523 AA(iii) OM Part –VI

3.

Ans.

- a) Price store accounts. It is prepared by the Material Section and submitted to the costing Section by the 15th of the month following for the purpose of posting in the Principal Ledger.
Para 418 OM Part-VI
- b) Irrevocable Letter of Credit.
Para 516A (b) OM Part-VI
- c) (i) The Inspection Note is signed by the inspection authority authorized to sign.
(ii) Issue Voucher should contain dispatch details.
(iii) It may be verified from relevant data in online or offline that the production actually took place by verifying drawl of material and booking of labour.
Para 670 OM Part-VI
- d) Worker who are partly employed on maintenance work will also be entitled to payment of incentive bonus at 50% of the average piece work profit earned by the piece workers in the whole factory.
Para 157 OM Part-VI

- b) The AAO will keep a list of Ledger Folios value up to Rs. 10,00,000 and the Accounts Officer will keep details of folios of Rs. 10,00,000 and above for review
Para 471 (ii & iii) OM Part-VI
- c) (i) IEs payment
(ii) Payment to contract Labour engaged in Production Jobs within factory premises.
Para 200 OM Part-VI
- d) The case where the view of the Finance Member is overruled by the CFA, the details of the case to be forwarded to the next higher CFA and Financial Advisor. All cases of such overruling will be reported to the PCA (Fys) by the respective Finance Member and to Member Finance, OFB by the concerned CFA for examination
Para 525D OM Part-VI

5
Ans.

- a) In factories working on the "Except System" components manufactured in the factories are not taken of charge in store ledger but are borne on production ledger charge.
Para 412 (Note-1) OM Part-VI
- b) (i) Material on "Stores Charge"
(ii) Material on "Production Charge"
(iii) Stock pile items.
(iv) Inventory items.
Para 332 OM Part-VI
- c) The cost of rejection upto the maximum percentage as authorized in the standard estimate will be included in the cost of production.
Para 679 (iv) OM Part-VI
- d) For a warrant planned for completion in six months but whose completion is delayed on account of replacement of rejections or by change of design, approval of the OFB should be obtained for extension of its life.
Para 620 (iv) OM Part-VI

Ans.

- a) By preparing Nominal Vrs.
Para 489 OM Part- VI
- b) The objection of Accounts Office is not correct. The workmen are entitled to idle time payment in such situations.
Para 160 OM Part-VI
- c) It is possible. GM can make 100% advance payment as per delegated financial power.
Para 381 OM Part-VI
- d) To maintain the distinct identity, the PM in respect of IFD transactions forwarded to PCA (Fys) / EDP Section have a separate Class of voucher Code viz.II.
Para 455 (E) OM Part-VI

7
Ans.

- ms 7
- a) The objection of Accounts Officer is not correct.
For the purpose of ensuring effective cost control and cost comparison, the cost of any abnormal rejection in manufacture is treated as an item not chargeable to the normal cost of production of an article and is, therefore, shown as a separate item in the Production Account.
Para 679 (i) OM Part-VI
- b) One for Building items and the other for Machinery items. While the Block Register for Machineries will show only the Book Value of the Machinery, a complete record of accounts of the Building items of the factory will be maintained showing the depreciated value of the Buildings at the year-end.
Para 754 OM Part-VI
- c) The Principal ledger is maintained for facilitating the preparation of consolidated Manufacturing Accounts and arriving at the Cost of Production under various categories.
Para 840 OM Part-VI
- d) To facilitate reconciliation, integrated system of accounting is followed whereby the financial and Cost Accounts are fully integrated. The "Capital outlay Account" & "Revenue outlay Account" is the Main Control Account.
Para 840 OM Part-VI

Ans.

- ms 8
- a) This clause is only to be included in the contracts concluded with Defence PSUs, in case the delivery period exceeds one year from the date of contract which involves import content (foreign exchange).
Para 7.6.1 OFB Procurement Manual 2010
- b) It is required for posting in the Block Registers. Separate Block Registers for the Capital Assets Buildings, machinery, etc. are maintained by the Accounts Officers attached to each factory.
Para 55 (Chapter V) Factory Accounting Rules.
- c) Gross requirement of direct material will be worked out based on product estimate and quantity to be produced during the year.
Para 2.2.9 OFB Procurement Manual 2010
- d) The offer of the firm should be rejected as being nonresponsive. A bid shall remain valid for ninety days in case of single bid RFP and one hundred twenty days in case of two-bid system, unless otherwise specified, from the date of the opening of the tender.
Para 4.22.1 (e) OFB Procurement Manual 2010.

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

दिसम्बर/December, 2016

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

अनुमत्य समय/Time Allowed : 3 घंटे/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.	<p>एक व्यापार के वित्तीय प्रबंधन निम्नलिखित अवधारणाओं का क्या महत्व है?</p> <p>(क) पूंजीगत बजट निर्माण (ख) कामकाज पूंजी प्रबंधन (ग) शेयरधारकों की सम्पत्ति की महत्तम वृद्धि (मैक्सिमाइजेशन) (घ) रिस्क एण्ड रिटर्न ट्रेड ऑफ (ङ) व्यापार आचार-नीति</p>
	<p>What is the significance of following concepts in financial management of a business?</p> <p>(a) Capital budgeting (b) Working capital management (c) Maximisation of shareholders' wealth (d) Risk and return trade off (e) Business ethics (2x5=10 Marks)</p>
Ans.	<p>(a) Capital Budgeting– Depending upon the nature of business, investment has to be made in buildings, machineries, equipment, research & development, warehouses, showrooms, distribution network, information infrastructure, transport infrastructure and other long life assets. The planning of such expenditure and execution is called capital budgeting which has got long term consequences, involves substantial outlays and such expenditures are difficult and expensive to reverse. How a firm allocates its capital resources depends on its strategy and business. Firms also have to decide between numerous investment opportunities and figure out which capital budgeting strategy would suit its strategic goals.</p> <p>(b) Working Capital Management – Refers to day to day financial activities of a business organisation that deal with current assets i.e. inventories, debtors, shorter holdings of marketable securities and cash ; and current liabilities such as short term debt, trade creditors, accruals and provisions. The key issues in Working Capital Management are – decisions about the optimal level of inventory for the operations, whether the firm should grant credit to its customers and on what terms, how much cash should the firm carry on hand and how this cash is deployed, where should the firm invest its temporary cash surpluses, what sources of short term finance are appropriate for the firm etc.</p> <p>(c) Maximisation of shareholder's wealth – One of the major objectives of business managers is to maximise the value of the firm which is equal to the value of its equity and debt claims. Under normal circumstances, the value of the debt claims remain fairly stable, therefore, maximising the value of the firm is equivalent to maximising the value of equity which is basically the cumulative wealth of the shareholders. In the developed capital markets, share prices are the least biased estimates of intrinsic value of the business and shareholders wealth is created only through successful operation of business and its strategy. Therefore, this principle remains one of the most potent objectives of financial management in regard to a business operation.</p> <p>(d) Risk and return trade off – Financial decisions often involve alternative course of action. Some examples of these choices are – whether the firm should set up a plant for higher capacity or should invest in geographical expansion, what should be the ideal debt to equity ratio of the firm, should the firm pursue a generous credit policy or should remain orthodox,</p>

	<p>should the firm carry a large inventory or a small inventory, etc. These alternative courses of action typically have different risk – return implications. The success or failure of either of these options can neither be easily predicted nor its impact on the overall standing of the business. Therefore, detailed and extensive evaluation of the risk and resultant return for going for a particular choice has to be carefully evaluated by the business and thereafter only decisions have to be taken.</p> <p>(e) Business ethics – This refers to the standards of conduct or moral behaviour as applied to business practices. A business firm is regarded as practicing high standards of ethics. If it deals with its employees, suppliers, customers, creditors, shareholders and society or community in a fair, honest and legal manner. Ethical behaviour and long term profitability of the firm are positively co-related. Good and ethical corporate behaviour helps a firm to avoid fines and legal expenses, build public trust, attract and retain managerial talent and gain the loyalty of customers and shareholders who appreciate its policies.</p>
2.(क)	किन परिस्थितियों में एक सरकारी विभाग बाह्य स्रोत से कुछ सेवाओं को ले सकता है? जी.एफ.आर., 2005 में निहित संगत प्रावधानों का वर्णन करें।
(a)	In which circumstances a government department can outsource certain services? Describe the relevant provisions in GFR 2005. (5 Marks)
Ans.	<p>In accordance with Rule 178 of GFR, a Ministry or Department may outsource certain services in the interest of economy and efficiency and it may prescribe detailed instructions and procedures for this purpose. Ministries or Departments may also hire external professionals, consultancy firms or consultants for a specific job which is well defined in terms of content and time frame for its completion as per GFR 163. For the purpose of outsourcing of services, Rule 179 provides for identification of likely contractors for outsourcing of services. Rule 180 provides for guidelines for preparation of Tender Enquiry which should contain the details of the work or service, the facilities and inputs which will be provided to the contractor, eligibility and qualification criteria and the statutory and contractual obligations to be complied with by the contractor. Rule 181 lays down guidelines for invitation of bids. Rule 184 provides that in an exceptional situation, if it becomes necessary to outsource a job to a specifically chosen contractor, the Ministry or Department can do so with the advice of Finance after giving detailed justification of the circumstances leading to outsourcing by choice.</p> <p>As regards the outsourcing of consultants which is also a kind of service, detailed guidelines have been provided in GFR 165 regarding identification of work/service required to be performed by the consultant, Rule 166 provides for preparation of scope of required work, Rule 167 provides for estimating reasonable expenditure, Rule 168 for identification of likely sources, Rule 169 for short listing of consultants, Rule 170 for preparation of terms of reference, Rule 171 for preparation and issue of RFP and Rule 172 to 177 about guidelines for evaluation of proposals, award of contract and monitoring of consultancy contracts.</p>
(ख)	एक विभाग द्वारा सामानों के निपटान की क्या प्रकरताएं (मॉडलिटीज़) हैं? एक निपटान की कार्रवाई में किन महत्वपूर्ण पहलुओं को ध्यान में रखा जाता है?
(b)	What are the modalities of disposal of goods by a department? What important aspects are to be kept in view in a disposal action? (5 Marks)
Ans.	GFRs 196 to 200 prescribe the detailed modalities for disposal of goods. Surplus or obsolete or unserviceable goods of assessed residual value above Rs. 2 lakh should be disposed by obtaining bids through advertised tender or through public auction. For goods of lesser value, the mode of disposal will be determined by the competent authority. Certain goods of hazardous nature

	<p>should be disposed of by adopting suitable mode so as to avoid any health hazard or environmental pollution as well as the possibility of misuse of such goods. Goods involving security concerns such as currency, stamps, other security related documents, etc. should be disposed of or destroyed in an appropriate manner to ensure compliance with rules relating to official secrets as well as financial prudence.</p> <p><u>Important aspects to be kept in view in disposal action-</u></p> <p>(i) The basic principles of transparency, competition, fairness and elimination of discretion have to be ensured, wider publicity should be ensured and all requisite terms and conditions are to be incorporated in the bidding document comprehensively in a plain and simple language.</p> <p>(ii) Bidding document should indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding.</p> <p>(iii) Bidder should be asked to furnish bid security which should be 10% of the reserved price of the goods.</p> <p>(iv) Bid of the highest acceptable responsive bidder should be accepted.</p> <p>(v) In case the total quantity to be disposed of cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder at the price offered by the highest acceptable bidder.</p> <p>(vi) Full amount after adjusting the bid security should be obtained from the successful bidder before releasing the goods.</p> <p>(vii) In case the selected bidder does not show interest in lifting the goods, bid security should be forfeited and suitable action may be taken.</p> <p>(viii) Late bids i.e. bids received after the specified date and time of receipt should not be considered.</p>
3.(क)	एक व्यापार के लिए 'धन का समय मूल्य' की अवधारणा का क्या महत्व है? उदाहरणों सहित उन तीन क्षेत्रों को स्पष्ट करें जिनमें इस अवधारणा को लागू किया जा सकता है।
(a)	What is the importance of concept of time value of money for a business? Explain with examples of three areas where this concept is applied. (5 Marks)
Ans.	<p>The value of money is intrinsically linked with time. A rupee today has more value than a rupee after one year because in an inflationary economy, a rupee today represents a greater real purchasing power than a rupee after one year. Also capital can be employed productively to generate positive returns and therefore, it is generally assumed in a business environment that an investment of any sum today would grow to higher amount in future. The concept of interest on the capital also arises from this assumption. Three examples are as follows -</p> <p>(i) Future value of a single amount – The concept of simple and compound interest enable the calculation of future value of a single amount. This also takes care of the investment decisions based on certain interest rate and how the future growth is likely to take place.</p> <p>(ii) Present value of a single amount – With the help of process of discounting, present value of a future amount is calculated. This concept is also used for calculation of present value of an uneven series of cash flows in future, keeping in view a particular discounting rate.</p> <p>(iii) Future value of an annuity – An annuity is a stream of constant cash flows occurring at regular intervals. Examples is premium payment for life insurance policy. This also enables such decisions as to how much should be made annually for a particular corpus in future and what would be the annual deposit rate for a future capital investment, etc.</p>
(ख)	<p>निम्नलिखित पर संक्षिप्त टिप्पणी लिखें –</p> <p>(i) आई.आर.आर.</p> <p>(ii) अवसर (ओपच्युनिटी) लागत</p>

(b)	<p>Write short notes on -</p> <p>(i) IRR</p> <p>(ii) Opportunity cost (5 Marks)</p>
Ans.	<p>(i) IRR – Internal Rate of Return. The Internal Rate of Return of a project is the discounting rate which makes its net present value equal to zero. It is also the discount rate which equates the present value of future cash flows with the initial investment. However, there are serious limitations in using the concept of IRR when the cash flows of the project are not conventional or when two or more projects are being compared to determine which one is the best. In the first case, IRR is difficult to define and in the second case IRR calculation can be misleading. Further, IRR cannot distinguish between lending and borrowing. IRR is also difficult to apply when short term interest rates differ from long term interest rates.</p> <p>(ii) Opportunity Cost – The opportunity cost of a resource is the benefit that can be derived from by putting it to best alternative use. For most resources and consequently, investment decisions, there will be alternatives available. For example, in a project, the resources applied in project could be rented out, the opportunity cost is the rental revenue foregone by undertaking the project. In case the resources could be sold, the opportunity cost is the value realised from the sale of the resources. The analysis of opportunity cost enables the managers to evaluate alternative actions that could be taken for business and thereafter, zero in on the most efficient decision in the given situation.</p>
4.(क)	बैंक गारंटी से आप क्या समझते हैं? ठेके में वे किस उद्देश्य की पूर्ति करते हैं?
(a)	<p>What do you understand by bank guarantees? What purpose do they serve in a contract? (3 Marks)</p>
Ans.	<p>Bank Guarantees – Bank Guarantees are guarantees given by suppliers / contractor’s bank to the buyer promising to pay on demand the sum of money mentioned in the Bank Guarantee, if it is invoked by the buyer before the date of expiry of the Bank Guarantee mentioned in it. Bank Guarantee can serve any of the purposes such as earnest money deposit, security against performance of the contract, as security against initial / advance and stage payments made by the buyer, towards liquidated damages in exceptional cases where contracts are of large value, towards meeting warranty claims in respect of equipment or towards performance of maintenance during specified period.</p> <p>Bank Guarantees lead to invoking and payment only if there is a default by the supplier/contractor. Bank Guarantees establish a direct relationship between the bank and the beneficiary, independent of the main contract between the buyer and the contractor / supplier. The bank has to honour its undertaking when the Guarantee is invoked without reference to the party on whose behalf it has been issued. Even though any dispute or disagreement might have arisen in the meantime between the buyer and supplier, the operation of Bank Guarantee will not be affected by such dispute and bank would have to honour the said Guarantee. The operating clause in Bank Guarantee gives unfettered rights to the beneficiary of the Guarantee and the liability of the banks under the Guarantee is absolute.</p>
(ख)	एक ठेके में अपरिहार्य घटना खंड किसे कहते हैं? इस खंड की रचना करते समय क्या सावधानियां बरती जानी चाहिएं?
(b)	<p>What is the Force Majeure clause in a contract? What precautions need to be taken in framing this clause? (3 Marks)</p>
Ans.	<p>Force Majeure Clause – Force Majeure is a situation in which either of the parties to a contract is prevented temporarily or permanently from performing its obligations due to circumstances</p>

	<p>beyond its control. The contractual clause on Force Majeure normally mentions the description of the events which are considered as events of Force Majeure such as acts of nature, acts of Government in a sovereign capacity etc. More specifically earthquakes, floods, epidemics, fires, wars, riots, civil unrest, strikes, lockouts, etc. are also mentioned as events constituting Force Majeure. These conditions may be dealt under two categories – short term and long term or prolonged Force Majeure as the remedies for the two categories have to be different.</p> <p>The party who is affected by it has to notify the other party of the occurrence of the event and the cessation of the event supported by documentary evidences. As precautionary measures to avoid disputes, it is desirable for the two parties to mutually agree on the events that would constitute Force Majeure and mention them specifically in the contract. The remedy for short term Force Majeure can be extension of the delivery period. The remedy for long term Force Majeure can be the right to terminate the contract and get from the supplier all the advance payments made, with or without interest as the case may be.</p>
(ग)	ठेकों में परिनिर्धारित नुकसान और दंड खंड के बीच क्या अंतर है?
(c)	(c) What is the difference between Liquidated Damages and Penalty Clause in contracts? (4 Marks)
Ans.	<p>Difference between Liquidated Damages and Penalty- Liquidated Damages' means that it shall be taken as the sum which the parties have by the contract assessed as damages to be paid whatever may be the actual damage. The parties to the contract may agree at the time of contracting that, in the event of a breach, the party in default shall pay a stipulated sum of money to the other, or may agree that in the event of breach by one party any amount paid by him to the other shall be forfeited. It is a genuine "pre-estimate of damages" likely to flow from the breach. However, this liquidated damage shall be distinguished from the term "penalty" which is an amount intended to secure performance of the contract.</p> <p>A penalty can be said to be a sum so stipulated in terrorem (with the object of coercing the party into performing the contract), and thus an amount qualifies to be a penalty if the sum named is extravagant and unconscionable. It is also a penalty if the breach consists in paying of money and the sum stipulated is greater than the sum which ought to have been paid. However, liquidated damages are a genuine, pre-estimate of damages as seen above. They are both to be so judged on the facts of each case.</p> <p>The question whether a particular stipulation in a contract is in the nature of the penalty has to be determined by the court against the background of various relevant factors, such as the character of transaction and its special nature, if any, the relative situation of the parties, the rights and obligations accruing from such a transaction under the law and the intention of the parties incorporating in the contract, the particular stipulation which is contended to be penal in nature. Liquidated damages are compensatory in nature and at the same time are pre-estimated damages. The purpose of liquidated damages is to promote certainty especially in commercial field. If the sum mentioned in the contract is a genuine pre estimate of loss it is termed liquidated damages, and if it bears no reflection on the loss suffered, it is termed a penalty. Courts are reluctant to enforce penalty clauses and in such cases the sum stipulated is normally reduced.</p>
5.	<p>केन्द्रीय खजाना नियमावली के प्रावधानों को देखते हुए निम्नलिखित पर टिप्पणी करें :</p> <p>(i) एक ठेकेदार के द्वारा इस आशय की शिकायत प्राप्त होने के आधार पर कि उसके द्वारा पूर्व में प्रेषित एक मूल बिल के भुगतान को उसने नहीं प्राप्त किया है, एक आहरण और संवितरण अधिकारी बिल की दूसरी प्रति पर भुगतान कर देता है।</p> <p>(ii) एक भुगतान प्राधिकारी एक कर्मचारी द्वारा उपयोग न किए गए छुट्टी यात्रा रियायत अग्रिम के प्रति उसके एक माह के संपूर्ण वेतन की वसूली कर लेता है।</p>

	<p>(iii) एक कार्यालय प्रमुख एक कर्मचारी के असंवितरित वेतन और भत्तों को छह माह के लिए रोके रखने का निर्णय लेता है।</p> <p>(iv) एक आहरण और संवितरण अधिकारी आपूर्तिकर्ता द्वारा बिल को प्रस्तुत किए जाने की प्रत्याशा में आपूर्तिकर्ता को भुगतान की वचनबद्ध देयता के लिए 31 मार्च को कोषागार से धनराशि को आहरित करने का निर्णय लेता है।</p> <p>(v) एक कार्यालय प्रमुख ठेकेदार के बिल को प्रतिहस्ताक्षर करने के लिए एक अराजपत्रित अधिकारी को प्राधिकृत करता है।</p>
	<p>Comment on the following keeping in view the provisions of Central Treasury Rules:</p> <p>(i) A drawing and disbursing officer makes payment on a duplicate bill based on a complaint from a contractor that he did not receive payment for an original bill submitted earlier.</p> <p>(ii) A paying authority recovers entire pay of an employee for a month against unutilised LTC advance.</p> <p>(iii) A Head of the Office decides to retain for a period of six months the undisbursed amount of pay and allowances of an employee.</p> <p>(iv) A DDO decides to withdraw money from Treasury on 31st March for a committed liability of payment to a supplier anticipating submission of bill by the supplier.</p> <p>(v) The Head of an Office authorises a Non-Gazetted Officer for countersignature of contractor's bill.</p> <p style="text-align: right;">(2x5=10 Marks)</p>
Ans.	<p>(i) The action of paying authority is not correct. As per Central Treasury Rules 145, no Government officer may issue duplicates or copies of bills or other documents for the payment of money on the allegation that the originals have been lost. In case of such a complaint, in case of a bill passed by DDO and presented to Treasury but lost before payment, the officer who drew the original bill shall ascertain from the Treasury that the payment has not been made on it before he issues a duplicate bill.</p> <p>(ii) The action of the paying authority is correct. As per Central Treasury Rules 215, recoveries are allowed for an advance taken for a specific purpose but not utilised it for the purpose for which the advance was sanctioned within the prescribed period and failed to refund the outstanding amount within a stipulated date.</p> <p>(iii) The action of the head of the office is not correct. As per Central Treasury Rules 283 (2), if for any reason payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill and when the occasion arises for making the payment, the amount may be drawn afresh under Rule 276. However, if this restriction is likely to cause inconvenience, the head of the office may retain the amount of undisbursed pay and allowances at his option for a period not exceeding three months.</p> <p>(iv) The action of DDO is not correct. As per Central Treasury Rules 290, no money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grants.</p> <p>(v) The action of paying authority is not correct. As per Central Treasury Rules 142, only a gazetted officer may be nominated for the purpose of countersignature on the bills to be presented to treasury for payment.</p>
6.(क)	डी.पी.एम., 2009 के अनुसार विकास ठेका किए जाने के उद्देश्य के लिए विक्रेता-पहचान और विकास की

	कार्यप्रणाली का वर्णन करें।
(a)	Describe the methodology of vendor identification and development for the purpose of placing development contracts as per DPM 2009. (5 Marks)
Ans.	<p>DPM Para 15.4 deals with the procedure for identification and development of vendors. For identification of vendors (DPM 15.4.1), those vendors registered with DGQA/DRDO/OFB/DPSUs/Services Indigenisation Agencies/NSIC should be approached. Unregistered firms may be considered taking into account their infrastructural facilities, capacity, technical competence and financial standing. Firms of national repute may also be considered based on self-certification with the approval of Defence Secretary.</p> <p>Development of Vendors-As per para 15.4.2 of DPM, open advertising is to be given in newspapers and internet for enlisting firms willing to participate in tenders issued by the organization. The type of products and minimum number of products/components required to be submitted by the vendor for evaluation and likely demand for next two/three years will be indicated. Interested firms may be asked to submit the details of infrastructure available with them. These details are examined by a team of officers for genuineness of manufacturing capacity of the firms. Thereafter, the firms found capable should be asked to submit the required number of samples of the identified products. On acceptance of samples for quality, the firms will be eligible for participation in the LTE for the said product. A firm may not be willing to submit a sample due to requirement of heavy investment. In such cases, a development order may be placed on the firm. Cost of such samples will be assessed by a BOO and if the rate quoted by the firm are high, negotiation may be carried out with the firm. DGQA and other inspection agencies may be associated for capacity verification not registered with any agency. IFA may be associated for financial capacity verification of the firm.</p>
(ख)	डी.पी.एम. के अनुसार वैधीकरण निहित होने वाले भंडारों की अधिप्राप्ति की क्रियाविधि का वर्णन करें।
(b)	Describe the procedure for procurement of stores involving validation as per DPM 2009? (5 marks)
Ans.	<p>Procedure to be followed for Procurement of Stores Involving Validation/Testing-Due to constant changes in technology, various weapons, equipment, ammunition, etc., which are already in service, need to be replaced by newer variants or upgraded/refurbished/re-equipped/modified/overhauled to incorporate advancements in technology. This may necessitate validation trials/testing of upgraded/refurbished/re-equipped/modified equipment, if considered necessary by the Service Headquarters concerned.</p> <p>Service Headquarters should decide whether a validation process would be required and, if so, it should be indicated in the proposal. If such validation process (trial/testing) is considered necessary, the scope and duration thereof should also be finalized and indicated in the RFP. It should be mentioned in the RFP that the vendors which are found technically compliant would be required to provide specified quantities of the item on 'no-commitment-no-cost' basis for trial evaluation/testing. The period within which the Vendor must submit the equipment/sample after being found technically complaint must be indicated in the RFP. The technical evaluation will be a two-stage process. After the technical bids are opened, the TEC will short-list the vendors, which are technically compliant, and the TEC Report will be approved by the CFA. Thereafter, the technically compliant vendors will go through the process of evaluation/testing. The evaluation/testing should ideally be completed within a period not exceeding eight months from receipt of the equipment/sample from the vendors. The Validation Trial/Testing report will be again ratified by the TEC and approved by the CFA.</p> <p>The commercial offer should be opened only after acceptance of the TEC/Validation Trial/Testing Report of those vendors who have been recommended as technically compliant.</p>

	The commercial offer should normally have a validity period of twelve months from the date of submission of the offer to ensure that the offer is still valid when the commercial bid is opened, commercial negotiations held and the order placed.
भाग-II (एकीकृत वित्तीय सलाह प्रणाली) SECTION-II (IFA SYSTEM)	
1.	आवश्यकता की स्वीकृति, अनुमोदन और वित्तीय सहमति के लिए निर्माण-कार्यों के मामलों पर कार्रवाई किए जाने के दौरान एकीकृत वित्तीय सलाह के कार्यालय द्वारा परीक्षा की जाने वाली क्या मुख्य बिन्दुएं हैं?
	What are the major points of examination by the IFA office during the processing of works cases for Acceptance of Necessity (AON) Approval and Financial Concurrence (FC)? (10 marks)
Ans.	<p>Major points of examination by IFA during processing of works cases -</p> <p>Acceptance of Necessity (AON) Approval –</p> <ol style="list-style-type: none"> See whether the case has been included in MWP of the year Whether the board proceedings contain all the requisite certificates such as availability of land, water and electricity; accommodation statement part I and II, clearance of station commander, engineer appreciation etc. Ascertain whether work is authorised or special. In case of special works, whether proper justifications have been given. In case of authorised work, relevant authority and prescribed scales have been followed. Whether the value has been assessed based on SSRs updated with latest MV etc. Whether type of construction (Pt/Ty) is justified and according to laid down norms depending on the purpose of construction and the use to which it will be put to AEs should contain the following-layout and plans including-roads, culverts, sewage disposal and drainage, electrical specifications including power supply equipment. Furniture should be provided as per scales applicable Cost of site clearance and demolition etc. are included and credit expected has been realistically worked out. For water supply related cases, scales, justifications, no of personnel and families etc., and justification for any special items is properly given For air conditioning etc., type of air conditioning proposed and reason for particular type proposed, capacity, measures for power saving and false ceiling etc. have been incorporated. <p>Financial Concurrence related cases-</p> <ol style="list-style-type: none"> The date on which the Administrative Approval was accorded and the work was released for execution are clearly indicated. If the work could not be released within one month from the date of sanction, reasons thereof are given. The tender action has been taken within the stipulated time or at least 18 months from the issue of Administrative Approval and six months from the date of release of the work. In case of delay in tender action beyond three months from the date of Admin Approval, reasons for delay have been furnished. FC cases involving change in scope of work, adoption of specifications higher than those indicated in Administrative Approval, large variation in the quantities of external service, adoption of Plinth Area rates, and inclusion of items of work not initially included in the sanction work are not to be entertained. In the case of unavoidable change in scope/specifications of site, detailed reasons have been furnished in a statement of case along with a draft Corrigendum. The pre-pricing of tender has been kept within the sanctioned plinth area rates.

	<p>g. The particulars of SSR and ED (Estimated Data); on which the rates of Administrative Approval are based are given while explaining the reasons for escalation.</p> <p>h. Reasons for not tendering any items such as furniture, air-conditioning etc along with main tender are given.</p> <p>i. Works sanctioned by different CFAs are not clubbed together for tendering.</p> <p>j. Abnormal delay in planning and finalization of tenders resulting in time and cost overruns have been explained and justified.</p> <p>k. Sufficient period of validity of the tender is available for processing the FC case.</p> <p>l. Reasons for increase in cost over the Administrative Approval amount (including tolerance) have been categorically brought out. To this end, each contributory factor has been separately explained indicating the financial implications of each factor.</p> <p>m. The revised Admin Approval is being accorded by the same CFA who had accorded the original sanction.</p>
2.	<p>वे क्या उद्देश्य हैं जिसके लिए थलसेना कमांडरों को विशेष शक्तियां प्रत्यायोजित की गई हैं? इन शक्तियों के अधीन किन मदों की अधिप्राप्ति नहीं की जा सकती है? थलसेना कमांडर विशेष वित्तीय शक्तियों के अधीन जांच की जाने वाली क्या मुख्य बिन्दुएं हैं?</p> <p>What are the purposes for which special powers have been delegated to Army Commanders? Which items cannot be procured under these powers? What are the major points of scrutiny in IFA office under ACSFPs? (10 marks)</p>
Ans.	<p>Special Financial Powers for urgent/immediate requirements for CI (OPS)/IS duties/ Siachin Glacier have been delegated to Army Commanders. These powers can be used for following purposes-</p> <p>a. Modifications to equipment and vehicles, peculiar to the needs of the sector and counter insurgency operations/internal security duties.</p> <p>b. Repair and Maintenance and AMC of equipment and items procured under these powers.</p> <p>c. Modification of equipment and vehicles peculiar to the needs of the sector, for assistance in CI Ops, IS Duties/Ops in HAA and special operational requirements.</p> <p>d. Purchase of Riot Control Equipment.</p> <p>e. Vehicles, tractors etc for improving cross country mobility specifically required by the sector. However, light vehicles such as cars, jeeps, motorcycles, Quails, Tata Sumo etc and other similar vehicles may not be procured.</p> <p>f. Procurement of Generators of all types not available from Central Purchase.</p> <p>g. Purchase of Specialized clothing and equipment, Stores and spares for high altitude areas, protective clothing for use in counter insurgency operations/internal security duties/Ops in HAA.</p> <p>h. Equipment and items such as sensors etc to detect intrusions across border and Line of Actual Control (LAC).</p> <p>i. Telecom equipment to improve reliable inter/intra communication of units and formations imperative for operational purposes.</p> <p>j. Equipment/items for improving security and safety of units and establishments including necessities for fire fighting measures.</p> <p>k. Weapons, Ammunitions and Non lethal munitions such as Dye Marker grenades, Tear smoke grenades etc specifically required for CI/IS and riot control operations and not the normal weapons and ammunition being purchased centrally.</p> <p>Items not to be purchased-</p> <p>a) Computer peripherals, ancillaries etc procurable under the Information Technology (IT) Sub-Head, Minor Head 110 H will not be procured under the special financial powers.</p> <p>b) Medical stores and equipment will not be procured, except to the extent covered by</p>

	<p>Serial 2 of Schedule XXI (B) to MOD letter dated 26.7.2006 read with Note 15 below the said Schedule.</p> <p>c) Items classified to be of Capital nature and on which expenditure is compilable to Major Head 4076, Sub Major Head 01 – Army.</p> <p>d) Normal weapons and ammunition being centrally procured.</p> <p>e) Vehicles including Civil Pattern Vehicles which are otherwise supplied through Ordnance channels.</p> <p>Points of scrutiny in IFA Office –</p> <p>a) Ensure that Procurements under these delegated financial powers is not done for items with long lead time, so as to avoid carry over of liabilities from one financial year to another financial year.</p> <p>b) Procurement of standard equipment/item/stores normally procured by central procurement agency are proposed only when not forthcoming from ordnance in acceptable time frame and considered operationally necessary by GOC-in-C.</p> <p>c) Confirm that Procurements made against items falling within the purview of central procurement agencies is being communicated by respective Command Headquarters to the concerned central procurement agencies at periodical intervals, so that the quantity so procured is accounted for by them as assets, at the time of Annual Provision Review.</p> <p>d) Confirm that the details of expenditure incurred under these delegated financial powers is being provided to Army Headquarters/MGO Budget Cell and OS Dte (OS-28) by the concerned Command Headquarters on a quarterly basis, in terms of items and quantities procured and expenditure incurred.</p> <p>e) Modification of equipment/vehicle can be done from the local market. In addition, concurrence can also be given to place work orders on the EME Workshops/ Army Base workshops/ Advance Base Workshops for manufacture /fabrication and modifications of equipment, simulators, items, vehicles and spares.</p>
3.	<p>वे कौन से विभिन्न उद्देश्य हैं जिसके लिए सूचना और प्रौद्योगिकी से संबंधित परियोजनाओं पर व्यय किया जाता है? हार्डवेयर, सॉफ्टवेयर और नेटवर्किंग परियोजनाओं के लिए ऐसे प्रस्तावों पर एकीकृत वित्तीय सलाह कार्यालय में जांच की जाने वाली क्या बिन्दुएं हैं?</p> <p>What are the various purposes for which expenditure is incurred on IT related Projects? What are the points of scrutiny in IFA Office on such proposals for hardware, software and networking projects? (10 marks)</p>
Ans.	<p>Following are the purposes for which the expenditure may be incurred on IT related project-</p> <ol style="list-style-type: none"> I. Purchase of Computer Systems. II. Provision of access networks, internet and media connectivity including associated hardware and software. III. Purchase of systems software and application software. IV. Software development Technical Consultancy for IT projects and IT training. V. Purchase of Computer peripherals and ancillaries. VI. Computer stationery, consumables and technical books. VII. Repairs and maintenance of computer systems. <p>Scrutiny in IFA office-General points to be seen –</p> <ol style="list-style-type: none"> a. Whether the proposal is included in the priority procurement plan (PPP) approved by DCOAS (P&S) and whether technical vetting has been carried out by ADG Systems? b. Whether technical vetting for the telecommunication aspects of the project as applicable has been done by DG Sigs/CSOs Comd/Corps HQs? c. On Mode of tendering for IT equipments, Para 4.12 of DPM-2006 has clarified that they should be procured by availing of DGS&D Rate contracts for which suitable

	<p>inspection/testing will need to be carried out by the customer. Alternatively, registered vendors of DGS&D can be selected for limited tenders and thereafter competitive bidding followed.</p> <p>d. Where a unit/formation has got allocation under IT head, PCs, Peripherals, Computer stationery and Consumables must be procured out of such allocation only. For this purpose, the procedure as applicable to purchase of stores under delegated powers shall be followed. Units/formations which are not allotted funds separately under IT head, may continue to incur expenditure on PCs, Peripherals, Computer stationery and Consumables from within their Contingent/Stationery grants.</p> <p>Hardware Purchase –</p> <p>a. In case of procurement of computer peripherals and ancillaries, it will also be seen that proposals submitted by lower formations to their respective controlling authorities have been prioritized and vetted by controlling authorities on the basis of standards and specifications laid down by HQ ADG systems for procurement of hardware/ software.</p> <p>b. Ensure that no Brand name is allowed in tender enquiry as per guidelines given in Min of Fin OM 8/1/EIIA/03 dated 20.5.2003. This vitiates the guidelines for good competition and deprives other brands including domestic manufacturers of an opportunity in the tender. The problem of wide price variation between locally assembled computer hardware and good quality branded hardware can be got over by inviting tenders only from the approved ISO 9002 or equivalent companies.</p> <p>Software Purchase –</p> <p>a. See that in respect of software development and technical consultancy, aspect of taking advantage of the skill and technical expertise in the various computer centers and establishments of the Army been considered before involving outside agencies in the exercise.</p> <p>b. Proposals to entrust software development and technical consultancy to outside agencies have to be critically examined keeping in mind the past experience. Details of in-house research done may also be examined.</p> <p>c. Have the requirements of software development been drawn up in specific terms.</p> <p>Networking projects –</p> <p>a. Whether in case of complex projects involving elaborate network on extensive software development activity, a system study through competent experts have been carried out? Similarly whether a Request For Proposal (RFP) has been floated to select vendors for arriving at a normalized solution before initiating procurement process?</p> <p>b. Ensure that no Brand name is allowed in tender enquiry as per guidelines given in Min. of Finance. This vitiates the guidelines for good competition and deprives other brands including domestic manufacturers of an opportunity in the tender.</p> <p>c. Whether Limited tender to suitable vendors have been proposed after verifying various aspects such as nature and size of project vis-à-vis vender's capabilities, customer service support, regional presence of vendors depending, customer service support, regional presence of vendors depending upon locations of projects.</p>
4.(क)	डी.एफ.पी.डी.एस. 2015 के संदर्भ में एकल लेनदेन को किस प्रकार परिभाषित किया गया है? उदाहरणों सहित व्याख्या करें।
(a)	How single transaction has been defined in the context of DFPDS 2015? Explain with examples. (5 marks)
Ans.	(a) Single Transaction as per DFPDS-2015– The value indicated in the procurement powers are with reference to Single transaction in a particular sub-schedule. This in turn is to be directly co-related with estimated value of the case

	<p>included in one RFP at AoN stage and the subsequent total Expenditure sanction emerging out of that RFP. This will determine the AoN powers of CFA in the initial stage, as per powers given in that particular sub-schedule. This means that AoN ought to be taken individual RFP-wise. Subsequently, CFA will be determined with total value of Expenditure sanction emerging out of that single RFP. The above implies that financial powers contained in the Schedules are in respect of each RFP (expenditure being incurred on each occasion) and may cover procurement of one item or a number of items, based on the requirements known at that point of time and for which Prospective Bidder(s) is/are the same under the same Serial number in Schedule of powers. The key words for interpretation of "Single transaction" in a particular sub-schedule are "requirements known at a point of time" and " same Prospective Bidder(s)". This in turn would get reflected in a particular RFP and that would fulfil the definition of "Single transaction". There would be scenarios that while "requirements known at a time" criteria will be fulfilled but "Same Prospective Bidder(s)" criteria will not be the same and vice versa for different items within the same sub-schedule. Such cases may not be combined and may be treated as separate transactions. <u>It is to be noted that both factors will have to be fulfilled for deciding "Single transaction" in a particular sub-schedule.</u> If components of a system or sub-items of a bigger item can be bought from same sources and requirements are known at a time, then they may be combined and processed as a single transaction. Proposal should not be split to avoid the necessity for obtaining the sanction of the higher CFA. It should be remembered that splitting of sanction results in denial of 'Economy of scale. If an item or group of items within a particular sub-schedule is/are of a recurring/repetitive nature and/or required throughout the year, then the period of requirement should be assessed in a long-term manner (quarterly and beyond) to avoid splitting of sanction be taken for determining the period to be mentioned in RFP.</p>																		
(ख)	<p>डी.एफ.पी.डी.एस. 2015 के अधीन निर्धारित ओवरसाइट तंत्र के एक अंग के रूप में लेखापरीक्षा सलाहकार समिति की संरचना और कार्य का क्षेत्र क्या है?</p>																		
(b)	<p>What is the composition of Audit Advisory Committee and its scope of work as part of oversight mechanism prescribed under DFPDS 2015? (5 marks)</p>																		
Ans.	<p>Audit Advisory Committee-With a view to make the internal audit mechanism more effective and responsive and incorporate a risk management framework which assists the MoD in oversight, constitution and implementation of a two-tier structure – an Audit Advisory Committee (AAC) duly supported by Internal Audit mechanism of CGDA has been constituted.</p> <p>Composition of Audit Advisory Committee (AAC)</p> <table border="0" data-bbox="319 1478 1165 1792"> <tr> <td>Chairperson – Secretary Defence (Finance) / FADS</td> <td></td> </tr> <tr> <td>CGDA</td> <td>-Member</td> </tr> <tr> <td>Addl Secretary I, MoD -</td> <td>Member</td> </tr> <tr> <td>Addl Secretary II, MoD-</td> <td>Member</td> </tr> <tr> <td>Dy Chief / PSO, Army -</td> <td>Member</td> </tr> <tr> <td>Dy Chief / PSO, Navy -</td> <td>Member</td> </tr> <tr> <td>Dy Chief / PSO, Air Force -</td> <td>Member</td> </tr> <tr> <td>Dy CIDS</td> <td>Member</td> </tr> <tr> <td>Additional CGDA</td> <td>Member Secretary</td> </tr> </table> <p>Any other person including technical experts, (for audit of areas which involve complex technical issues), as co-opted by chairperson</p> <p>Scope of work for AAC-</p> <ul style="list-style-type: none"> • To evaluate the adequacy of the internal audit mechanism encompassing the processes, procedures, operations and information systems of activities covered under delegation of powers and to ensure that they are carried correctly and to minimize the possibility 	Chairperson – Secretary Defence (Finance) / FADS		CGDA	-Member	Addl Secretary I, MoD -	Member	Addl Secretary II, MoD-	Member	Dy Chief / PSO, Army -	Member	Dy Chief / PSO, Navy -	Member	Dy Chief / PSO, Air Force -	Member	Dy CIDS	Member	Additional CGDA	Member Secretary
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Dy Chief / PSO, Air Force -	Member																		
Dy CIDS	Member																		
Additional CGDA	Member Secretary																		

	<p>of management override of internal controls.</p> <ul style="list-style-type: none"> To provide “Reasonable Assurance” to all the stakeholders that the activities being undertaken are efficient and effective and that an accountability framework is in place. <p>To ensure that risk prevention and risk mitigation steps have been embedded in the overall system.</p>
5. (क)	<p>डी.एफ.पी.आर. के संदर्भ में निम्नलिखित के लिए किसका अनुमोदन अपेक्षित होगा?</p> <p>(i) नई सेवा के लिए उपलब्ध कराई गई निधियों से पुनर्विनियोजन किया जाना क्योंकि विभाग धनराशि का व्यय करने में समर्थ नहीं हो पाया है।</p> <p>(ii) एक मंत्रालय में उपलब्ध कराई गई दत्तमत (वोटेड) व्यय की निधियों को प्रभारित व्यय के लिए पुनर्विनियोजन किया जाना अपेक्षित है।</p> <p>(iii) बजट में नई सेवाओं के लिए निधियों को उपलब्ध कराया जाता है।</p> <p>(iv) शीर्ष “वेतन” की अभिवृद्धि के लिए पुनर्विनियोजन।</p> <p>(v) एक ही मंत्रालय के भीतर योजना व्यय के अधीन एक राजस्व ग्रांट से योजना व्यय के अधीन एक अन्य राजस्व ग्रांट को पुनर्विनियोजन।</p>
(a)	<p>Whose approval would be required for the following in the context of DFPRs?</p> <p>(i) Re-appropriation from the funds provided for New Service as the department has not been able to spend the amount.</p> <p>(ii) Funds provided for voted expenditure are required to be re-appropriated for charged expenditure in a Ministry.</p> <p>(iii) Funds are to be provided for New Service in the budget.</p> <p>(iv) Re-appropriation to augment the Head ‘Salaries’.</p> <p>(v) Re-appropriation from one revenue grant under plan expenditure to the other revenue grant under plan expenditure within the same Ministry. (1x5=5 Marks)</p>
Ans.	<p>(i) Approval of the Finance Ministry would be required. As per GID 1 under Rule 9 of DFPRs, re-appropriation from the funds provided for new items requires concurrence of Finance Ministry.</p> <p>(ii) Approval of the Parliament would be required in terms of Rule 10 (2) & (3) of DFPRs.</p> <p>(iii) Approval of the Parliament would be required. As per Rule 10 (4) of DFPRs, funds shall not be appropriated or re-appropriated to meet expenditure or a new service or new instrument of service.</p> <p>(iv) Approval of the Finance Ministry would be required under Rule 10 (6) (b), no re-appropriation shall be made to augment the provision under the primary unit salaries without previous consent of the Finance Ministry.</p> <p>(v) Approval of the Administrative Ministry would be required. As per Rule 10 GID (2), full powers are available with Ministries for such re-appropriation.</p>
(ख)	<p>“विनियोजन की प्राथमिक यूनिट” शब्दों से आप क्या समझते हैं? उदाहरण सहित स्पष्ट करें।</p>
(b)	<p>What do you understand by the term “Primary Unit of Appropriation”? Explain with example. (3 Marks)</p>
Ans.	<p>Each sub head or standard object, against which the provision for expenditure appears constitutes a primary unit of Appropriation. The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.</p>

	Primary units of Appropriation are expenditure heads such as salaries, wages, office expenses, travel expenses, major works, minor works, etc. These are also known as object heads. The Finance Ministry has the authority to add to the primary units in accordance with the Rule 8 (1), (2) & (3) of DFPRs.
(ग)	किस प्राधिकारी और कौन से प्रावधानों के अधीन लेखों के मुख्य और लघु शीर्षों की सूची को निर्धारित किया गया है?
(c)	Which authority and under what provisions, prescribes the list of Major and Minor Heads of Accounts? (2 Marks)
Ans.	Article 150 of the Constitution provides for maintenance of the Government accounts "in such form as the President may, on the advice of the Comptroller & Auditor General, prescribe". The executive powers to prescribe the form and content of accounts are delegated to the Controller General of Accounts, Ministry of Finance under the Allocation of Business Rules. In exercise of these powers, the List of Major & Minor Heads (LMMH), containing the accounting classification of receipts and disbursements, is maintained by the Controller General of Accounts on the advice of the Comptroller & Auditor General of India.
भाग-III (विधि के तत्व) SECTION-III (ELEMENTS OF LAW)	
1.(क)	किन परिस्थितियों में एक ठेका शून्य (वायड) हो जाता है? यह शून्यकरणीय ठेका से किस प्रकार भिन्न है?
(a)	In which circumstances a contract becomes void? How is it different from voidable contracts? (5 marks)
Ans.	Void contract: As per Section 2(g) of Indian Contract Act, 1872 an agreement not enforceable by law is said to be void. A void contract is a contract which ceases to be enforceable by law. A contract when originally entered into may be valid and binding on the parties. It may subsequently become void. Also, the contracts of which, considerations and objects are unlawful are void as per Section 24. Agreements without considerations are also void as per Section 25. Agreements in restraint of marriage (S. 26), in restraint of Trade (S. 27), in restraints of Legal proceedings (S.28) are void. Agreements the meaning of which is not certain or capable of being made certain are also void as per S. 29 (e.g. agreement of sale of 100 Ton oil without mentioning which oil). Voidable contract [Section 2(i)]: "An agreement which is enforceable by law at the option of one or more of the parties thereto, but not at the option of other or others, is a voidable contract". However, the contract continues to be good and enforceable unless it is repudiated by the aggrieved party. Voidable contracts generally happen when one party to the contract is tricked or misled into signing the contract. Contracts entered into without free consent or through inducements or coercion are also voidable at the option of one party.
(ख)	ठेका-भंग किसे कहते हैं? भारतीय कानूनों के अधीन ठेके को अन्य पक्ष द्वारा भंग किए जाने के मामले में व्यथित पक्ष को कौन से कानूनी उपाय अनुमत हैं?
(b)	What is Breach of Contract? What are the legal remedies allowed to the aggrieved party in case of breach by the other party to the contract under Indian Laws? (5 marks)
Ans.	Breach of Contract- Though many a times, the contracting parties work according to the terms and conditions of the other party, there are instances when one party back steps, thus leading to the loss to other party. This is referred as repudiation. According to the section 39 of the

	<p>Indian contract Act, any intimation whether by words or by conduct that the party declines to continue with the contract is repudiation, if the result is likely to deprive the innocent party of substantial the benefit of the contract. Thus when a party having a duty to perform a contract fails to do that, or does an act whereby the performance of the contract by him becomes impossible, or he refuses to perform the contract, there is said to be a breach of contract on his part. On the breach of contract by the one party, the other party is discharged of his obligations to perform his part of the obligations.</p> <p>The breach of contract may be either: (i) actual, i.e. non-performance of the contract on the due date of performance, or (ii) anticipatory, i.e. before the due date of the performance has come. Thus, when the party to the contract refuses to do an act or does an act at the time of the performance of the contract then it is said to be the actual breach of the contract, but when the party to the contract refuses to do an act or does an act before the time of performance by which the performance of the contract is not possible, the such breach is known as the anticipatory breach of contract.</p> <p>Remedies available to the aggrieved party- Breach of a contract gives an option to the innocent party to regard itself as discharged from the contract. The innocent party rescinds the contract, the primary obligation of both the parties is over, but the defaulting parties become liable for payment of compensation for the breach. The innocent party may also waive the defective performance and elect to accept damages. The party who is injured by the breach of contract may bring an action for damages, i.e. compensation in terms of money against the party that has breached the contract. S 73 of the Contract act provides for compensation for breach of contract and lays down that, when a contract has been broken, the party who suffers by such breach is entitled to receive, from the party who has broken the contract, compensation for any loss or damage caused to him thereby, which naturally arose in the usual course of things from such breach, or which the parties knew, when they made the contract, to be likely to result from the breach of it."</p>
2.(क)	वित्तीय आयोग की संरचना किस प्रकार की जाती है? इसकी भूमिका और उत्तरदायित्व क्या है?
(a)	<p>How is the Finance Commission constituted? What are its roles and responsibilities?</p> <p style="text-align: right;">(5 marks)</p>
Ans.	<p>Finance Commission- the Finance Commission is constituted by the President under article 280 of the Constitution, mainly to give its recommendations on distribution of tax revenues between the Union and the States and amongst the States themselves. Two distinctive features of the Commission's work involve redressing the vertical imbalances between the taxation powers and expenditure responsibilities of the centre and the States respectively and equalization of all public services across the States.</p> <p>Role/Responsibility of Finance Commission-It is the duty of the Commission to make recommendations to the President as to—</p> <ol style="list-style-type: none"> I. the distribution between the Union and the States of the net proceeds of taxes which are to be, or may be, divided between them and the allocation between the States of the respective shares of such proceeds; II. the principles which should govern the grants-in-aid of the revenues of the States out of the Consolidated Fund of India; III. the measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State; IV. the measures needed to augment the Consolidated Fund of a State to supplement the

	<p>resources of the Municipalities in the State on the basis of the recommendations made by the Finance Commission of the State;</p> <p>V. any other matter referred to the Commission by the President in the interests of sound finance.</p> <p>The Commission determines its procedure and have such powers in the performance of their functions as Parliament may by law confer on them.</p>
(ख)	एक विशिष्ट वित्तीय वर्ष में पूरक अनुदानों और अधिक व्यय पर कार्रवाई करने की संसदीय क्रियाविधि क्या है?
(b)	What is the Parliamentary procedure to deal with supplementary grants and excess expenditure in a particular Financial Year? (5 marks)
Ans.	<p>The Art. 115 of the Constitution deals with the procedure for dealing with the supplementary, additional and excess grants in the Parliament. According to this provision, if the amount authorised by any law made in accordance with the provisions of article 114 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, or if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, the President shall cause to be laid before both the Houses of Parliament another statement showing the estimated amount of that expenditure or cause to be presented to the House of the People a demand for such excess, as the case may be.</p> <p>The provisions of articles 112, 113 and 114 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorising the appropriation of moneys out of the Consolidated Fund of India to meet such expenditure or the grant in respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorisation of appropriation of moneys out of the Consolidated Fund of India to meet such expenditure or grant.</p>
3.(क)	न्यूनतम मजदूरी अधिनियम 1948 के अनुसार न्यूनतम मजदूरी को नियत करने और उसे परिशोधित करने की क्या क्रियाविधि है?
(a)	What is the procedure for fixing and revising minimum wages as per the Minimum Wages Act 1948? (2 Marks)
Ans.	<p>The Government can fix and revise minimum wages either-</p> <p>(i) By appointing one or more committees or sub committees consisting of representatives of employees and also of independent persons to hold necessary enquiries and by taking into consideration the advice tendered by the committees or sub committees, or,</p> <p>(ii) By formulating or publishing its proposals and taking into consideration the representations received in response to the proposals.</p>
(ख)	मजदूरी भुगतान अधिनियम के अनुसार मजदूरी के भुगतान के लिए कौन प्राधिकारीगण उत्तरदायी हैं?
(b)	Which authorities are responsible for payment of wages as per Payment of Wages Act? (2 Marks)

Ans.	As per Section 3 of Payment of Wages Act, 1936, every employer shall be responsible for payment of wages. In case of Factories, a person named as manager; in other establishments, a person responsible to the employer and designated for such purpose ; in case of contractor, a person designated for such purpose; and in case, the contractor fails to make payment, the employer for whom contractor is working shall be responsible for payment of wages.
(ग)	कर्मचारी क्षतिपूर्ति अधिनियम के अधीन किस प्रकार की चोटों के लिए क्षतिपूर्ति की जाती है?
(c)	What kind of injuries are compensated under the Employees compensation Act? (2 Marks)
Ans.	Under the Act, injuries are broadly classified into four groups, (i) death (ii) permanent total disablement, (iii) permanent partial disablement, (iv) temporary disablement, whether total or partial. The Act provides for different scales of compensations for different categories.
(घ)	क्या वस्तु के रूप में न्यूनतम मजदूरी का भुगतान करना अनुमत्य है?
(d)	Is it permissible to pay minimum wages in kind? (2 Marks)
Ans.	As a rule, minimum wages payable under the Minimum wages Act must be paid in cash. The employer, however, can pay them in kind with the permission of the appropriate Government.
(ङ)	क्षतिपूर्ति के भुगतान के लिए क्या समय-सीमा है और उसके भुगतान में चूक का क्या परिणाम होता है?
(e)	What is the time limit for payment of compensation and what is the consequence of default in payment thereof? (2 Marks)
Ans.	The compensation must be paid as soon as it falls due i.e. as soon as the injury is caused to the employee. If the employer does not accept the liability, he should make provisional payment of the amount based on the liability he accepts. In case of delay, a simple interest @ 12% per annum or higher rate not exceeding the lending rate of a scheduled bank on the amount of compensation plus penalty upto 50% of compensation amount.
4.(क)	राष्ट्रीय आपदा जैसे युद्ध के मामले में क्या एक आयुध फैक्ट्री सप्ताह में अनुमत्य घंटों से और आगे कार्य कर सकती है? फैक्ट्री अधिनियम, 1948 के प्रावधानों को दृष्टि में रखते हुए टिप्पणी करें।
(a)	In case of national emergency such as war, can an ordnance factory work beyond permissible hours in week? Comment, keeping in views the provisions of the Factories Act, 1948. (2 Marks)
Ans.	Yes, it can work beyond permissible hours. As per Section 5 of the Factories Act 1948, in case of public emergency the State Government may, by notification in the Official Gazette, exempt any factory or class or description of factories from all or any of the provisions of this Act for such period and subject to such conditions as it may think fit: Provided that no such notification shall be made for a period exceeding three months at a time. For the purposes of this section "public emergency" means a grave emergency whereby the security of India or of any part of the territory thereof is threatened, whether by war or external aggression or internal disturbance.
(ख)	फैक्ट्री अधिनियम के अनुसार अपनी विधिमान्य ड्यूटी का निर्वाह करने में एक फैक्ट्री निरीक्षक को बाधा पहुंचाने पर क्या दंड है?
(b)	What is the penalty for obstructing the Factory Inspector in performance of his legal duties, as per the Factories Act? (2 Marks)
Ans.	Whoever willfully obstructs an Inspector in the exercise of any power conferred on him under Section 95 of The Factories Act, or fails to produce on demand by an Inspector any registers or

	other documents in his custody kept in pursuance of this Act or of any rules made there under, or conceals or prevents any worker in a factory from appearing before, or being examined by, an Inspector, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to ten thousand rupees or with both.
(ग)	एक फैक्ट्री में 'निर्माण-कार्य समिति' की क्या संरचना और भूमिका है?
(c)	What is the constitution and role of works committee in a factory? (2 Marks)
Ans.	<p>Works Committee- As per Section 3 of the Industrial disputes Act, 1947, In the case of any industrial establishment in which one hundred or more workmen are employed or have been employed on any day in the preceding twelve months, the appropriate Government may by general or special order require the employer to constitute in the prescribed manner a Works Committee consisting of representatives of employers and workmen engaged in the establishment, so however that the number of representatives of workmen on the Committee shall not be less than the number of representatives of the employer. The representatives of the workmen shall be chosen in the prescribed manner from among the workmen engaged in the establishment and in consultation with their trade union, if any, registered under the Indian Trade Unions Act, 1926.</p> <p>It shall be the duty of the Works Committee to promote measures for securing and preserving amity and good relations between the employer and workmen and, to that end, to comment upon matters of their common interest or concern and endeavour to compose any material difference of opinion in respect of such matters.</p>
(घ)	एक श्रम अदालत की स्थापना किस प्रकार की जाती है?
(d)	How are the Labour Courts established? (2 Marks)
Ans.	<p>Labour Courts -</p> <p>Under Section 7 of the Industrial Disputes Act, 1947, the appropriate Government may, by notification in the Official Gazette, constitute one or more Labour Courts for the adjudication of industrial disputes relating to any matter specified in the Second Schedule and for performing such other functions as may be assigned to them under this Act. A Labour Court shall consist of one person only to be appointed by the appropriate Government. A person shall not be qualified for appointment as the presiding officer of a Labour Court, unless he is, or has been, a Judge of a High Court; or he has, for a period of not less than three years, been a District Judge or an Additional District Judge; or he has held any judicial office in India for not less than seven years; or he has been the presiding officer of a Labour Court constituted under any Provincial Act or State Act for not less than five years.</p>
(ङ)	औद्योगिक विवादों के समाधान के लिए सुलह अधिकारियों के क्या कर्तव्य हैं?
(e)	What are the duties of Conciliation Officers in resolution of industrial disputes? (2 Marks)
Ans.	<p>Duties of the conciliation officers- As per Section 12 of the Industrial Disputes Act, where any industrial dispute exists or is apprehended, the conciliation officer may hold conciliation proceedings in the prescribed manner. The conciliation officer shall, for the purpose of bringing about a settlement of the dispute, without delay, investigate the dispute and all matters affecting the merits and the right settlement thereof and may do all such things as he thinks fit for the purpose of inducing the parties to come to a fair and amicable settlement of the dispute. If a settlement of the dispute or of any of the matters in dispute is arrived at in the course of the conciliation proceedings the conciliation officer shall send a report thereof to the appropriate Government or an officer authorised in this behalf by the appropriate Government together</p>

	with a memorandum of the settlement signed by the parties to the dispute. If no such settlement is arrived at, the conciliation officer shall, as soon as practicable after the close of the investigation, send to the appropriate Government a full report setting forth the steps taken by him for ascertaining the facts and circumstances relating to the dispute and for bringing about a settlement thereof, together with a full statement of such facts and circumstances, and the reasons on account of which, in his opinion, a settlement could not be arrived at.
5.(क)	राजभाषा अधिनियम 1963 की शर्तों के अधीन निम्नलिखित के बीच सरकारी पत्राचार किस प्रकार किया जाता है: (i) संघ और उस प्रदेश के बीच जिसने हिन्दी को राजभाषा के रूप में नहीं अपनाया है (ii) प्रदेश 'क' जिसने हिन्दी को राजभाषा के रूप में अपनाया है और प्रदेश 'ख' जिसने हिन्दी को राजभाषा के रूप में नहीं अपनाया है (iii) केन्द्र सरकार के दो विभागों के बीच।
(a)	In terms of the Official Language Act 1963, how the official communication between following entities take place: (i) Union and a State which has not adopted Hindi as official language. (ii) State A which has adopted Hindi as OL and State B which has not adopted Hindi as OL. (iii) Between two departments of the Central Government. (3 Marks)
	i. Union and a State which has not adopted Hindi as official language- English. ii. State A which has adopted Hindi as OL and State B which has not adopted Hindi as official language -Hindi accompanied by translation in English. iii. Between two departments of Central Government- Hindi or English with translation.
(ख)	वे क्या उद्देश्य हैं जिनके लिए हिन्दी और अंग्रेजी दोनों का प्रयोग किया जाना है?
(b)	What are the purposes for which English and Hindi, both are to be used? (3 Marks)
Ans.	As per Section 3(3) of the Official Languages Act,1963, both Hindi and the English languages shall be used for- (i) resolutions, general orders, rules, notifications, administrative or other reports or press communiqués issued or made by the Central Government or by a Ministry, Department or office thereof or by a corporation or company owned or controlled by the Central Government or by any office of such corporation or company; (ii) administrative and other reports and official papers laid before a House or the Houses of Parliament; (iii) Contracts and agreements executed and licenses, permits, notices and forms for tender issued, by or on behalf of the Central Government or any Ministry, Department or office thereof or by a corporation or company owned or controlled by the Central Government or by any office of such corporation or company.
(ग)	राजभाषा समिति का क्या गठन है और उसके क्या कर्तव्य हैं?
(c)	What is the constitution of Committee on Official Languages and what are its mandates? (4 Marks)
Ans.	Committee on Official Language – (1) After the expiration of ten years from the date on which section 3 comes into force, there shall be constituted a Committee on Official Language, on a resolution to that effect being moved in either House of Parliament with the previous sanction of the President and

	<p>Passed by both Houses.</p> <p>(2) The Committee shall consist of thirty members, of whom twenty shall be members of the House of the People and ten shall be members of the Council of States, to be elected respectively by the members of the House of the People and the members of the Council of States in accordance with the system of proportional representation by means of the single transferable vote.</p> <p>(3) It shall be the duty of the Committee to review the progress made in the use of Hindi for the official purpose of the Union and submit a report to the President making recommendations thereon and the President shall cause the report to be laid before each House of Parliament, and sent to all the State Governments.</p> <p>(4) The President may, after consideration of the report referred to in sub-section (3), and the views, if any, expressed by the State Government thereon, issue directions in accordance with the whole or any part of the report.</p>
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रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT
अधीनस्थ लेखा सेवा परीक्षा – भाग II
S.A.S. EXAMINATION – PART II
दिसम्बर/DECEMBER, 2016

प्रश्न पत्र VIII – सैद्धांतिक (बिना पुस्तकों के)
PAPER VIII – THEORY (WITHOUT BOOKS)
विषय : कार्यालय पत्र-व्यवहार
SUBJECT: OFFICE COMMUNICATION

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 150

टिप्पणियां/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।

Question 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 (35x2)

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.	परिशिष्ट I से III में निहित पत्रों का एक सार तैयार करें। साथ ही, एक उपयुक्त शीर्षक को सुझाएं और बिंदुओं का एक सार
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	दें।
1.	Make a precis of the letters placed at Appendix I to III. Also suggest a suitable title and give a summary of points. (40 Marks)

परिशिष्ट – I

क्षेत्रीय लेखा कार्यालय (ए बी सी)

संख्या ए ए ओ (ए बी सी)/स्टोर/जनरल

दिनांक : 21.04.2016

सेवा में,

बेस रसद भंडार अधिकारी

विषय : पूर्ति और सेवा अग्रदाय रोकड़ मांग

संदर्भ : आपका दिनांक 18.04.2016 का पत्रांक 447/जनरल और इस कार्यालय का दिनांक 08.04.2016 का समसंख्यक पत्र।

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	<p>पूर्ति और सेवा अग्रदाय के लिए मांगों को प्रस्तुत करते समय पूर्ति एवं सेवा अग्रदाय के लिए आपकी मांग को लेखा टिप्पणियों के साथ लौटा दिया गया था, जिसमें ताजी आपूर्तियों और सूखी खाद्य सामग्रियों के ब्यौरेवार विवरणों की मांग की गई थी, क्योंकि वित्तीय विनियमावली-II परिशिष्ट 26 और 28 में निहित प्रावधानों के अनुसार ताजी आपूर्तियों और ईंधन का भुगतान अग्रदाय से किया जाना है किन्तु सूखी खाद्य सामग्रियों के बिलों की रक्षा लेखा नियंत्रक द्वारा पूर्व लेखापरीक्षा की जानी है और भुगतान किया जाना है। आपसे यह भी प्रार्थना की गई थी की आप अग्रदाय की रोकड़ मौद्रिक सीमा की एक प्रति को भी उपलब्ध कराएं और पिछले चक्र के भुगतान किए गए वाउचरों के साथ मांग को पुनः प्रेषित करें। इन्हें आज की तारीख तक उपलब्ध नहीं कराया गया है।</p>
2.	<p>95% पश्च लेखापरीक्षा और 5% पूर्व लेखापरीक्षा के साथ अग्रदाय से किए गए भुगतान को न्यायोचित ठहराने के लिए आपके द्वारा डी.पी.एम. 09 के नोट और अन्य दस्तावेजों के साथ परेषिती के परिसर में मदों की अनंतिम प्राप्ति के प्रति ठेकागत धनराशि के 95% भुगतान को जारी किया जा सकता है और शेष 5% का भुगतान भंडारों की समुचित जांच किए जाने और उन्हें हिसाब में ले लिए जाने के पश्चात किया जा सकता है। वह पूर्णतः अनुचित है। आपसे निवेदन है कि आप डी.पी.एम. 2009 के पैरा 7.8.2 के साथ इस पैरा को पढ़ें जो यह कहता है कि “प्रधान नियंत्रक का विनिर्दिष्ट कार्यालय अथवा यूनिट लेखा कार्यालय, जो भुगतान के लिए उत्तरदायी होगा, का स्पष्टतः उल्लेख आर.एफ.पी. और ठेका में किया जाना चाहिए”।</p>
3.	<p>इसके अतिरिक्त पूर्ति और सेवा अग्रदाय में यथा वर्णित भुगतान की प्रवृत्ति की जांच किए जाने पर यह देखा गया है कि आकस्मिक बिलों के तैयार किए जाने के 20 दिनों के पश्चात चैकों को जारी किया गया था। अधिकतर मामलों में अंतराल 1 महीने का और कुछ मामलों में यह लगभग 2 महीना था। इस प्रकार अग्रदाय लेखा को रखे जाने का विशिष्ट उद्देश्य असफल</p>

	हो जाता है और हमारे कार्यालय से पूर्ति और सेवा अग्रदाय के समय से प्राप्त किए जाने के पश्चात विक्रेताओं को भुगतान किए जाने में विलंब के परिणामस्वरूप सरकारी राजकोष द्वारा रोकड़ का उपयोग नहीं किया गया है, जिसके साथ ही साथ सरकार को भी हानि हुई है जो स्वीकार्य नहीं है। अग्रदाय के उपयोग में किए गए विलंब का स्पष्टीकरण आवश्यक है।
4.	यह निवेदन है कि आपके द्वारा जब कभी भी अग्रदाय मांग को प्रस्तुत किया जाए तो उसके साथ बैंक विवरण तथा साथ ही साथ भुगतान किए गए वाउचरों को अनिवार्य रूप से भेजा जाए और व्यय की गई धनराशि, बैंक खातों में शेष आदि को ध्यान में रखते हुए इस कार्यालय द्वारा रोकड़ मौद्रिक सीमा के भीतर अग्रदाय लेखे की प्रतिपूर्ति की जाएगी।
5.	उपर्युक्त को देखते हुए इस बात को पुनः दोहराया जाता है कि ताजा आपूर्तियों और सूखे राशन के ब्यौरेवार विवरण को पूर्ति और सेवा अग्रदाय की मांग में अनिवार्य रूप से उल्लिखित किया जाए ताकि अग्रदाय के अग्रिम को तदनुसार विनियमित किया जा सके। रोकड़ मौद्रिक सीमा को तदनुसार नियत किया जाना होगा। मांग को इस निवेदन के साथ एक बार फिर लौटाया जा रहा है कि धनराशि का निर्धारण करें और उपर्युक्त उल्लेख किए गए बिन्दुओं के अनुसार उसे पुनः प्रेषित करें।

ह./-

क्षेत्रीय लेखा अधिकारी

परिशिष्ट – II

बेस रसद यार्ड

403/3

01 मई 16

सेवा में,

क्षेत्रीय लेखा अधिकारी (ए.बी.सी.)

क्षे.ले.अ. (ए.बी.सी.)

विषय : रोकड़ मांग पूर्ति और सेवा अग्रदाय

1.		रोकड़ मांग और पूर्ति और सेवा अग्रदाय से संबंधित अपने दिनांक /स्टोर/(.सी.बी.ए) .ओ.ए.के पत्रांक ए 16 अप्रैल 21 जनरल का संदर्भ लें।
2.		लेखा टिप्पणी पर पैरावार उत्तर निम्नलिखित है:-
	(क)	डी 09-एम.पी.का पैरा वैध है और उसका अनिवार्य रूप से अनुपालन किया जा रहा है। तथापि इस यार्ड 7.8.2 को भी .पी.एफ.द्वारा अंतिम रूप दिया जाता है और उसके लिए आर (.सी.बी.ए) द्वारा संचालित ठेके को मुख्यालय किया जाता है। मु (फ्लोट) द्वारा प्रवर्तित .सी.बी.मुख्यालय एख्यालय से मौखिक रूप से यह पता लगाया (.सी.बी.ए) में सम्मिलित किया जाता है। .पी.एफ.अनुदेश को आर/गया है कि प्रासंगिक सूचना
	(ख)	यह स्वीकार किया जाता है कि आकस्मिक बिलों को निर्मित करने की तारीख और विक्रेताओं को चैकों के भुगतान के बीच अंतराल होता है। निर्गमों का अध्ययन पिछले वित्तीय वर्ष के लिए किया गया था। विलंब ,यदि कोई हुआ है , तो उसके कारणों का पता लगाने के लिए पिछले वित्तीय वर्ष में उत्पन्न आकस्मिक बिलों और चैकों की 16-2015 तारीख का अध्ययन किया गया है। विलंब के प्रमुख कारण निम्नलिखित हैं:-
	(i)	एक लंबी अवधि तक कंप्यूटर प्रणाली कार्य नहीं कर रही थी।

	(ii)	कूट शीर्ष XX के अधीन आबंटन दिसम्बर 15 में समाप्त हो गया था और अतिरिक्त आबंटन फरवरी 16 में ही प्राप्त हुआ था।
	(iii)	पूर्ति और सेवा अग्रदाय में उपलब्ध निधि समाप्त हो जाने के परिणामस्वरूप उसकी प्रतिपूर्ति होने तक भुगतान में विलम्ब हुआ। इसके अतिरिक्त पूर्ति और सेवा अग्रदाय सितम्बर 15 तक केवल रूपये एक करोड़ था और बाद में ही इसे बढ़ाकर रूपये तीन करोड़ किया गया था।
	(ग)	सामान्यतः अग्रदाय मांग को बैंक विवरण के साथ भेजा जाता है। चूंकि वाउचर रोकड़ लेखा का एक भाग होता है, अतः भुगतान किए गए वाउचरों पर कृपया पुनः विचार किया जाए क्योंकि उन्हें उसके साथ भेजा जाता है। तथापि आवश्यकता को समझा जाता है और यह अधिकारी अपेक्षित ब्यौरों यथा आकस्मिक क्रमांक, तारीख, फर्म का नाम, धनराशि आदि से युक्त एक विवरण अग्रेषित करेगा ताकि आपके द्वारा प्रति-परीक्षण किए जाने में वह सहायक हो सके।
3.		उपर्युक्त को देखते हुए, यह निवेदन है कि रोकड़ मांग को यथाशीघ्र स्वीकार किया जाए क्योंकि मार्च 16 के बाद कोई भुगतान नहीं किया गया है।

ह./-

बेस रसद अधिकारी

परिशिष्ट – III

क्षेत्रीय लेखा कार्यालय

सं. ए.ए.ओ. (ए.बी.सी.)/स्टोर/जनरल

दिनांक : 09.05.2016

सेवा में,

बेस रसद अधिकारी

विषय : रोकड़ मांग पूर्ति और सेवा अग्रदाय

संदर्भ : आपका दिनांक 01.05.2016 का पत्रांक 403/3

1.	प्रारम्भतः यह निवेदन है कि रोकड़ समनुदेशन, जहां यूनियों को क्रेडिट सुविधा प्रदान की जाती है और लेनदेन की वास्तविक वचनबद्धता पर ही राजकोष से वास्तविक आहरण घटित होता है, के विपरीत अग्रदाय के मामले में राजकोष से यूनिट के ब्याज विहीन लोक निधि लेखा को धनराशि का वास्तविक अंतरण किया जाता है और पश्चात कथित लेखा से संवितरण में किए गए विलंब के परिणामस्वरूप सरकार को ब्याज की हानि होती है। परिणामतः वित्त की अवसर-लागत उच्च होती है और प्रयास यह होना चाहिए कि लोक निधि में न्यूनतम शेष रखा जाए।
2.	अग्रदाय का रोकड़ मौद्रिक सीमा के साथ प्रतिपूर्ति लेखा होने के कारण प्रतिपूर्ति को व्यय की प्रगति के साथ संबद्ध किया जाता है न कि आवधिकता के साथ किया जाता है। यूनिट के द्वारा एक माह के भीतर अथवा कम अवधि के लिए भी प्रतिपूर्ति किए जाने के लिए रक्षा लेखा नियंत्रक से संपर्क किया जा सकता है, बशर्ते कि ऐसी व्यय की गई धनराशि के समर्थन में उसे भुगतान किए गए वाउचरों के साथ प्रस्तुत किया जाता है।
3.	चूंकि एकीकृत वित्तीय सलाहकार से यह जानकारी प्राप्त की गई है कि सितम्बर 2016 तक लागू सभी वार्षिक दर ठेकों के संबंध में आर.एफ.पी. में एक बार के उपाय के रूप में प्राप्तकर्ता यूनियों के द्वारा की जाने वाली आपूर्तियों पर 95% भुगतान का प्रावधान सम्मिलित किया गया है, अतः जब तक विद्यमान ठेका की अवधि समाप्त नहीं हो जाती, तब तक यूनिट के सेवा और पूर्ति अग्रदाय को संदर्भित पत्र के अनुसार प्रेषित मांग के अनुसार जारी किया जा रहा है। 01.05.2016 से किए जाने वाले ठेकों के लिए उसको 100 प्रतिशत पूर्व-लेखापरीक्षा के लिए बनाने हेतु भुगतान की शर्तों की समीक्षा किए जाने की आवश्यकता है।

4.	डी.पी.एम. 2009 का पैरा 7.8.1 अनंतिम रसीदों के प्रति 95% भुगतान का प्रावधान करता है, किन्तु पैरा 7.8.2 के अनुसार भुगतान प्राधिकारी संबंधित रक्षा लेखा नियंत्रक होगा। यहाँ यह उल्लेख करना महत्वपूर्ण है कि 7.8.1 के प्रावधान का उपयोग सामान्यतः वहाँ किया जाता है जहाँ जटिल और उच्च लागत तकनीकी मशीनों के लिए संयुक्त निरीक्षण किए जाने की अपेक्षा होती है और वास्तविक आगमन पर 95% भुगतान जारी किया जा सकता है। पैरा 7.8.1 का उद्देश्य विक्रेता के लिए वित्त की लागत को कम करना है, किन्तु वर्तमान मामले में अग्रदाय से किए जाने वाले भुगतान में बहुत व्यापक विलंब के परिणामस्वरूप विक्रेता और साथ ही साथ, सरकार के लिए वित्त की लागत में वृद्धि हुई है।
5.	सैन्य टुकड़ियों को राशन की निर्बाध उपलब्धता सुनिश्चित करने के लिए, साथ ही जहाँ बैंकिंग सुविधा उपलब्ध नहीं है, वहाँ विक्रेता को भुगतान करने के लिए रक्षा लेखा नियंत्रक द्वारा यूनिट को अग्रदाय की सुविधा प्रदान की गई है। इस मामले में यूनिट उसी स्टेशन पर है जहाँ रक्षा लेखा नियंत्रक का कार्यालय स्थित है, अतः अग्रदाय लेखा को संचालित करने की कोई आवश्यकता प्रतीत नहीं होती है क्योंकि रक्षा लेखा नियंत्रक द्वारा बिलों की प्राप्ति की तारीख से एक सप्ताह की अवधि के भीतर एस.बी.आई. सी.एम.पी. का उपयोग करते हुए पूर्व-लेखापरीक्षा करने के पश्चात भुगतान किया जा सकता है। दूसरी ओर, पूर्व में अग्रदाय धारक द्वारा बिलों की प्राप्ति की तारीख से दो अथवा तीन सप्ताह के पश्चात भुगतान किया जाना नियमानुसार प्रतीत नहीं होता है। बैंकिंग सुविधाओं में सुधार होने, ई-भुगतान के लागू होने और सरकार को दैनिक व्यय विवरण को प्रस्तुत करने के लिए बुक की गई धनराशि के संकलन के आलोक में भुगतान किए गए अग्रदाय अग्रिम की समीक्षा किए जाने की आवश्यकता है। चूंकि इस कार्यालय में पर्याप्त समय व्यतीत होने के पश्चात भुगतान किए गए वाउचर प्राप्त होते हैं, जिसके परिणाम स्वरूप वास्तविक समय आधार पर गलत व्यय विवरण बनता है, अतः बजट कोड शीर्ष बुकिंग श्रेणी I के रूप में 5% भुगतान और श्रेणी V के रूप में 95% भुगतान के पश्चात की जा सकती है।
6.	उपर्युक्त को देखते हुए निम्नलिखित निर्णय लिया जाता है। आपातिक क्रय जहाँ गैस, राशन के लाने-ले जाने आदि जैसी मदों के लिए तात्कालिक भुगतान की आवश्यकता होती है और जहाँ यूनिट द्वारा ठेका निष्पादित किया जाता है, वहाँ अग्रदाय अग्रिम का उपयोग करना जारी रखा जा सकता है। अन्य सभी दर ठेकों के लिए इसके 100% पूर्व-लेखापरीक्षा किए जाने और रक्षा लेखा नियंत्रक द्वारा भुगतान किए जाने की आवश्यकता है। रक्षा लेखा नियंत्रक द्वारा 100% पूर्व-लेखापरीक्षा भुगतान को उपलब्ध कराने के लिए 01.05.2016 से किए गए सभी नए दर ठेकों के भुगतान की शर्तों की समीक्षा का प्रस्ताव किया जाता है। उन ठेकों के लिए जो पहले से ही चल रहे हैं, वहाँ 95% और 5% भुगतान शर्तें जारी रखी जा सकती हैं। तब तक रोकड़ अवधि के लिए रोकड़ मौद्रिक सीमा का आकलन भुगतान की शर्तों को संशोधित करने में की गई प्रगति पर विचार करते हुए तथा आसन्न ठेकों के लिए शर्तों को समाहित करते हुए बाद में सामूहिक रूप से किया जा सकता है। आपकी प्रतिक्रिया अत्यन्त मूल्यवान होगी।

ह./-

क्षेत्रीय लेखा अधिकारी

Appendix – I

Area Accounts Office (ABC)

No. AAO(ABC)/Store/Gen

Dated: 21.04.2016

To

The Base Victualling Officer

Sub: Cash Requisition S&S Imprest

Ref: Your no. 447/Gen, dated 18.04.2016 & this office letter of even No. dated 8.4.2016.

----- x -----

	<p>Your cash requisition for S&S imprest was returned with observations seeking breakup details of fresh supplies and dry rations while submitting the requisitions for S&S Imprest since as per the provisions contained in Appendix 26 and 28 of Financial Regulations II, payment of fresh supplies and firewood are to be paid out of imprest but bills for dry rations are to be pre-audited and paid by CDA. You were also requested to provide a copy of the Cash Monetary Ceiling (CML) of the imprest and to resubmit the requisition alongwith paid vouchers of previous cycle. The same has not been provided till date.</p>
<p>2.</p>	<p>Your reference to provision contained under Para 7.8.1 of DPM 09 (wherein 95% of contract amount can be released against provisional receipt of item at the consignee's premises alongwith inspection note and other documents and balance 5% is released after stores have been properly checked and accounted for), to justify payments made from imprest with 95% post-audit and 5% pre-audit is wholly misplaced. You are requested to read this para in conjunction with Para 7.8.2 of DPM 2009 which states that "The specific office of the Principal Controller/Controller or the Unit Accounts Office, which would be responsible for making payment, should be clearly mentioned in the RFP and the contract."</p>
<p>3.</p>	<p>Moreover, on scrutiny of the payment trends as brought out in S&S Imprest account, it is seen that the cheques were issued after 20 days of preparation of Contingent Bills. In majority cases the gap has been 1 month and in some cases, it was almost 2 months. Thus, the very purpose of holding Imprest Account is defeated and delay in payment to vendors after receiving the S&S Imprest timely from our office has resulted in non-utilization of Cash by Govt. exchequer, which also results in loss to Govt. which is not acceptable. The delay in utilizing Imprest needs explanation.</p>

4.	It is requested, that whenever imprest requisition is floated from your end, it shall be accompanied by bank statements as well as paid vouchers invariably and the Imprest account will be recouped by this office within the CML taking into account the amount expended, balance in bank account etc.
5.	In the light of above, it is once again reiterated that the breakup details of fresh supplies and dry rations may invariably be mentioned in the requisition for S&S Imprest so that the advance of imprest may be regulated accordingly. The CML will have to be fixed accordingly. The requisition is once again returned herewith with the request to reassess the amount and resubmit the same according to the points mentioned above.

-sd-
Area Accounts Officer

Appendix – II

Base Victualling Yard

403/3

01 May 16

To

The Area Accounts Officer (ABC)
AAO(ABC)

Sub: CASH REQUISITION S & S IMPREST

1.	Refer to your letter AAO (ABC)/Store/Gen date 21 Apr16. Regarding cash requisition S & S Imprest.
2.	Para wise replies to the Observation are as follows:-
(a)	The para 7.8.2 of DPM-09 is valid and is invariably followed. However, the Contracts being operated by this yard are being finalized at HQ (ABC) and RFP for the same is also floated by the HQ ABC. It has been verbally ascertained from HQ (ABC) that pertinent information/instruction is included in the RFP.
(b)	It is accepted that there is a lag between date of creation of Contingent bills and cheque payment to the Vendors. The issued was studied for the previous financial Year. The Contingent bills raised in the previous FY 2015-16 and cheques dates have been studied to find the reason for delay, if any. The primary reason for delay are as follows:-

	(i)	Computer system non-functional for a prolonged period
	(ii)	Allotment under the code Head xx exhausted in Dec 15 and additional allotment received only in Feb 16.
	(iii)	Fund available in S & S imprest being exhausted resulting in delay of payment till recoupment. Further the S & S imprest was only Rs. One Crore till Sep 15 and only subsequently increased to Rs. Three Crore.
	(c)	imprest requisition is normally sent along with bank statement. The requirement of paid vouchers may please be reconsidered since voucher form a part of Cash Account as such are sent along with the same. However, the requirement is understood and this officer will forward a statement containing requisite details such as Contingent Serial number, date, name of firm, Amount etc so as to facilitate cross checking at your end.
3.		In view of the above, it is requested that the Cash requisition may be cleared at the earliest as no payment has been made after Mar 16.

-sd-

Base Victualling Officer

Appendix – III
Area Accounts Office

No. AAO(ABC)/Store/Gen

Dated: 09.05.2016

To

The Base Victualling Officer

Sub: Cash Requisition S&S Imprest

Ref: Your no. 403/3 dated 01.05.2016.

1.	At the outset it is stated that unlike cash assignment where credit facility is given to units and the actual drawl from exchequer takes place only on commitment of transaction, in the case of imprest there is an actual transfer of money from the exchequer to non interest bearing public fund account of the unit and any delay in disbursing from the latter account results in loss of interest to Govt. Consequently, the opportunity cost of finances is high and the effort should be to keep minimum balances in the public fund.
2.	Imprest being a recoupment account within CML, the recoupment is linked to the progress of

	expenditure rather than the periodicity. The unit may approach CDA for recoupment within 1 month or even lesser time period, provided the same is accompanied with paid vouchers, in support of the amounts so spent.
3.	Since it has been gathered from IFA that the RFP in respect of all Annual Rate Contracts in force upto September 2016, had included the provision for 95% payment on supply to be made by the receiving units, as a one time measure the S&S Imprest of the unit is being released as per the demand floated vide referred letter till the period of the existing contract is not over. For contracts to be concluded from 01.05.2016, there is a necessity for reviewing the payment terms to make it 100% pre-audit.
4.	The para 7.8.1 of DPM 2009 provides for 95% payment against provisional receipt but the payment authority will be the concerned CDA as per 7.8.2. It is pertinent to mention that provision of 7.8.1 is generally used where joint inspection is required for complex and high cost technical machineries and on physical arrival 95% payments can be released. The objective of para 7.8.1 is to reduce the cost of finance for the vendor but in the present case the extensive delays in making payments from imprest has only resulted in increasing the cost of finance to the vendors as well as to the Govt.
5.	Imprest is a facility extended by CDA to units for payment to vendor for ensuring uninterrupted ration to troops and where banking facility is unavailable. In this case, the unit being at the same station where CDA office is located, there appears no need for operating the imprest account since payments can be paid by CDA after pre-audit within a period of one week using SBI CMP from the date of receipt of bills. On the other hand, payments by imprest holder after two or three weeks in the past from date of receiving bills appears not in order. There is need to review the imprest advances paid in the light of improvement in banking facility, introduction of e-payment, and compilation of booked amount to render daily expenditure details to Govt. Budget Code head bookings can be done only after payment of 5% as class I and 95% as class V since paid vouchers are received in this office after considerable lapse of time resulting in incorrect expenditure statement on real time basis.
6.	In view of above, following decision is given. For emergent purchases where immediate payment is required for items like gas, transporting ration etc and where contract is concluded by the unit, imprest advance may continue to be availed. For all other Rate Contracts, it need to be 100% pre-audit & payment by CDA. It is proposed to review payment terms of all new RCs concluded from 01.05.2016 to provide for 100% pre-audit payment by CDA. For those contracts which are already underway, the 95% and 5% payment terms may be continued. Till then, the CML would be 1.5 crore. The CML for the period from October 2016 can be worked out collectively later

	after taking cognizance of progress made in amending payment terms and after incorporating the terms for impending contracts. Your response would be highly valued.
Ans.	<p><u>Title:</u> Review and Rationalization of S&S imprest of Base Victualling Yard</p> <p><u>Summary of points:</u></p> <p>Review of S&S imprest of Base Victualling Yard (BVY) by the Area Accounts Office (AAO) revealed the following:</p> <ul style="list-style-type: none"> ➤ Major delays in release of payment to vendors from imprest leading to loss of interest to Govt exchequer as money transferred to imprest is immediate and non interest bearing ➤ 95% payment in respect of all rations – fresh and dry, being made from imprest upon receipt of supply in terms of provision contained at para 7.8.1 of DPM'09 which is contrary to Appendix 28 &26 of Financial Regulations – II wherein 90% payment for fresh supplies and fuelwood can be made from imprest but payment for dry rations should be made by CDA on pre audit ➤ Para 7.8.1 of DPM '09 should be read in conjunction with para 7.8.2 which says that paying authority viz CDA should be clearly mentioned in RFP. Also the former provision is really meant for high tech and high value equipment involving joint inspections etc.In any case provisions of FR-II will over ride DPM'09 ➤ Imprest is a facility extended to units in remote locations that may not have good banking facility etc to ensure regular supplies. In this case CDA is co located with BVY and immediate payments to vendors ensured through CMP. <ul style="list-style-type: none"> ● After considering the contention of BVY the following was decided: <ul style="list-style-type: none"> ➤ In future RFP issued by HQ for dry rations will provision for 100% pre audit payment by CDA and only RFPs for emergent rations and immediate payments such as gas and transportation under local powers of BVY and units will allow payments from imprest ➤ The Cash Monetary Limit of S&S imprest of BVY is to be accordingly reviewed and will stand reduced from Rs 3 crores to Rs.1.5crores. <p><u>Precis:</u></p> <p>Area Accounts Office (AAO) vide its letter dated 21/04/2016 addressed to Base Victualling Yard(BVY) referred to previous correspondence whereby cash requisition out of S&S Imprest was returned with following observations:(a) provide break up details of fresh and dry supplies since as per the provisions contained in Appx 26 and 28 of Financial Regulations –II, payment of fresh supplies and firewood are to be paid out of imprest but bills for dry rations are to be pre-</p>

audited and paid by CDA. (b) re-submit the requisition along with the paid vouchers of previous cycle since paid vouchers were not being submitted along with requisitions. But (a) and (b) had still not been submitted.

AAO further pointed out that the provisions under para 7.8.1 of DPM '09, referred to by BVY to justify 95% payment from imprest against supply, is generally used when joint inspections are done which necessitates pre-payment of 95 % and final bill of 5 % can be paid after commissioning. AAO also reminded the unit about 7.8.2 which states that paying agencies viz. CDA should be clearly mentioned in the RFP of the contract. As per the ibid letter AAO has also pointed out the delay of more than 20 days to one month in payment to vendors leading to loss to the Govt in the form of interest as S&S Imprest account is non interest bearing and which results in delayed payment to vendors.

BVY vide their letter no.403/03 dated 01/05/16 accepted that there was delay in payment to vendor while giving reasons for the same. They provided the break-up and agreed to forward the paid vouchers along with the Cash Requisition but pointed out that the RFP had provisioned for 95% payment on receipt of supply and hence had to be paid from imprest.

AAO vide their letter dated 09/05/2016 reviewed and rationalized the imprest. It was clarified that unlike Cash Assignment, in case of Imprest, the actual drawal of money from Govt. exchequer takes place before the commitment of transaction, hence any delay of payment will result in loss of interest to Govt. Further, Imprest is a facility extended by CDA to units for payment to vendors for ensuring uninterrupted ration supply to troops where banking facility is unavailable. However Port Blair being the station where CDA is located and banking facility is available, there appears no need for Imprest advances. Pre-audit of bills is a necessity to ensure timely payment as well as timely booking of code heads.

In view of the RFP provision in respect of current contracts valid till Sep2016,it was agreed to allow 95% payment from imprestfor dry rations also but henceforth RFP issued by HQfor rate contracts should indicate that100% payment will be made by Area Accounts Office on pre audit basis. However,BVY may continue to pay 95% from imprest for emergent purchases and for which immediate payment is required such as gas, transportation etc and where BVY/unit is the CFA.

Consequent to above the CML of BVY has been reduced from Rs. 3 crores to 1.5 Crores. The CML would be further reviewed after taking cognisance of progress made in payment terms in RFPs.

Area Accounts Officer

प्रश्न 2. स्टेशन 'एक्स' में तैनाती के लिए इच्छुक व्यक्तियों से मांग करने वाले रक्षा लेखा महानियंत्रक के दिनांक 10.01.2015 के परिपत्र के प्रत्युत्तर में 'वाई' में 2 वर्ष और 6 माह से तैनात श्री ए.बी.सी. ने अपने नियंत्रण अधिकारी के माध्यम से प्रार्थना-पत्रों की प्राप्ति की अंतिम तारीख के भीतर अपना दिनांक 28.02.2015 का प्रार्थना-पत्र प्रस्तुत किया है। तथापि चूंकि परिपत्र में यह स्पष्ट प्रावधान किया गया था कि कर्मचारी के द्वारा प्रार्थना-पत्र की तारीख में स्टेशन पर 3 वर्ष को पूर्ण किया जाना आवश्यक है, अतः उसके प्रार्थना-पत्र पर विचार नहीं किया गया। कठिनाइयों के आधार पर विचार करने के लिए प्रेषित उसके दिनांक 15.03.2015 के अभ्यावेदन को भी सक्षम प्राधिकारी द्वारा उसकी व्यक्तिगत सुनवाई का अवसर देने के पश्चात दिनांक 25.03.2015 को अस्वीकृत कर दिया गया था। इस अस्वीकृति से दुखी होकर श्री ए.बी.सी. ने केन्द्रीय प्रशासनिक अधिकरण दिल्ली के समक्ष दिनांक 30.03.2015 को ओ.ए. XX/2015 को फाइल किया जिसमें यह प्रार्थना की गई थी कि वे रक्षा लेखा महानियंत्रक को यह निदेश दें कि वे कठिनाइयों के आधार पर उसकी प्रार्थना पर विचार करें।

एक अनुभाग अधिकारी (लेखा) के रूप में रक्षा लेखा सहायक नियंत्रक (प्रशासन) श्री जी.के. सुपुत्र श्री एस.के., आयु लगभग 40 वर्ष, द्वारा फाइल किया जाने वाला संक्षिप्त उत्तर/प्रति-शपथपत्र तैयार करें।

Q.2. In response to the CGDA Circular dated 10.01.2015 seeking volunteers for posting to station X, Shri ABC posted at Y for 2 years and 6 months had submitted his application dated 28.02.2015 through his Controlling Officer within the last date of receipt of applications. However, as the Circular clearly stipulated that the employee should have completed 3 years at the station on the date of application, his application was not considered. His representation dated 15.03.2015 for consideration of his application on grounds of hardship was also rejected by the Competent Authority on 25.03.2015 after giving him a personal hearing. Aggrieved by this rejection, Shri ABC filed OA xx/2015 on 30.03.2015 before CAT, Delhi seeking directions to CGDA for consideration of his application on grounds of hardship.

As an SO (A), prepare a Short Reply/Counter Affidavit to be filed by the ACDA (AN) Shri GK s/o Shri SK, aged about 40 years.

Ans:

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL

AT DELHI

O.A. No.

Applicant: Shri ABC

VS

Respondents: GOI & Others

Counter Reply on behalf of Respondents

I, Shri GK, working as ACDA(AN) s/o Shri SK Office of under replying respondents, do hereby solemnly affirm and declare as under:

1. That I am acquainted with facts and circumstances of the present case. I am competent to depose this affidavit on behalf of replying respondents in my official capacity.
2. That I have read the contents of the present OA and that the brief facts of the case & short reply on merits are submitted.
3. That the respondents seek leave of this Hon'ble Tribunal to file additional reply affidavit to the OA in case the need arises at a later stage.

Brief Facts of the Case

That as per the extant transfer policy, the CGDA under Circular dated 10.1.2015 had invited volunteers for posting at station 'X' from employees who had completed at least three years of service at the previous service station on the date of application. The applications were to be received through the respective controlling officers by

2. That Shri ABC had submitted his application dated 28.2.2015 through his controlling officer within the last date for receipt of the application.
3. That since Shri ABC had only completed two years and six months of service at the station, he was not eligible for being considered for posting to station 'X' and hence his application was not considered.
4. That Shri ABC filed a representation dated 15.3.2015 for consideration of his application on grounds of hardship and had sought a personal hearing.
5. That the competent authority gave him a personal hearing on 25.3.2015 whereafter his application was rejected and the same was communicated to him.
6. That aggrieved by the rejection, Shri ABC has filed the present OA.

7. Reply on Merits

- 7.1 That such circulars seeking volunteers for posting are regularly issued as part of the transfer policy of CGDA. The said circulars invariably specify the minimum residency/service criteria with cut-off dates. Shri ABC did not meet the specified criteria.
- 7.2 That the application of employee on grounds of hardship was also considered and personal hearing also given before being rejected by the competent authority.
- 7.3 That transfer/postings are a routine function of the Department and the request and preferences of various employees need to be counter balanced with the exigencies of administration.

Prayer

In view of the above made submission, it is, therefore, most respectfully prayed that the Hon'ble Tribunal may be graciously pleased to dismiss the OA being devoid of any merit in favour of the answering respondents and against the applicant.

Place:

Dated:

Respondents

Through-Counsel

(Shri 'X')

Address:

Mobile:

Verification

I, GK s/o SK working as ACDA, Office of the certified that he contents of Paras 1 to 7 of reply are true and correct to the best of my knowledge and belief and no material has been concealed therefrom.

Respondents

प्रश्न 3. वित्तीय वर्ष 2015 में प्रदान किए गए वित्तीय अनुमोदन की समीक्षा करने पर यह देखा गया था कि यूनियों ने कुछ कूट शीर्षों के अधीन अपने कुल बजट आबंटन से अधिक व्यय कर दिया है। संगत पत्राचार को नीचे परिशिष्ट I और II में संबद्ध प्राप्त किया जा सकता है।

पत्राचार का विश्लेषण करते हुए और एक समुचित निर्णय का सुझाव देते हुए वरिष्ठ वित्त अधिकारी के माध्यम से उप एकीकृत वित्तीय सलाहकार को प्रस्तुत करने के लिए एक कनिष्ठ वित्त अधिकारी के रूप में कार्यालय टिप्पणी प्रस्तुत करें।

परिशिष्ट – I

कार्यालय, एकीकृत वित्तीय सलाहकार

सं. ए.बी.सी.

दिनांक : 13.04.2016

सेवा में,

कमांडर-इन-चीफ

123 कमांड

विषय: वित्तीय वर्ष 2015-16 में प्रदान की गई वित्तीय सहमति की समीक्षा; बड़ी विसंगति का पता चलने के संबंध में।

वित्तीय वर्ष 2015-16 के दौरान कुछ कूट शीर्षों के अधीन कुल बजट आबंटन के प्रति प्रदान की गई वित्तीय सहमतियों की समीक्षा ने यह उद्घाटित किया है कि जैसा कि नीचे दर्शाया गया है, प्रस्तावों को वास्तविक बजट आबंटन से अधिक के लिए सहमति हेतु प्रस्तुत किया गया है:

क्रम संख्या	कूट शीर्ष	आबंटित बजट (2015-16) (लाख रूपयों में)	एकीकृत वित्तीय सलाहकार द्वारा प्रदान की गई वित्तीय सहमति (लाख रूपयों में)	बजट प्राक्कलन (2016-17) (लाख रूपयों में)
1	694/10	88	2664.88	1713.00
2	694/30	680	3082.40	2028.50

- उपर्युक्त से यह देखा जा सकता है कि प्रस्तावों को वर्ष 2015-16 के लिए वास्तविक बजट आबंटन से पर्याप्त रूप से अधिक रूप में प्रस्तुत किया गया है। वित्तीय सहमति को बचनबद्ध देयताओं/रोकड़ व्यय/पहले ही प्रदान की गई वित्तीय सहमति के ब्यौरों को अद्यतन किए बगैर अपूर्ण और भ्रम में डालने वाले निधि-उपलब्धता प्रमाणपत्रों को प्रस्तुत करके भी प्राप्त किया गया है।
- इसके अतिरिक्त, आज की तारीख के अनुसार वास्तविक बजट स्थिति का परीक्षण करने के लिए अतिरिक्त आबंटन/निधियों की निकासी/भारत सरकार द्वारा बजट के विवरण को इस कार्यालय को कभी भी सूचित नहीं किया गया है।
- यहां यह उल्लेख करना महत्वपूर्ण है कि चालू वित्तीय वर्ष 2016-17 के दौरान पिछले वर्ष (2015-16) की वचनबद्ध देयताओं को पूर्ण करने के लिए बजट प्राक्कलन 2016-17 भी अपर्याप्त हैं। यह कहने की आवश्यकता नहीं है कि पिछले वर्ष की देयताओं को आगे ले जाने के लिए 2015-16 के बजट में प्रावधान कर दिया जाना चाहिए था।
- उपर्युक्त को देखते हुए बजटीय आबंटन का प्रक्रियागत प्रस्तावों के संदर्भ में त्वरित रूप से परीक्षण किए जाने की आवश्यकता है और अन्य संगत ब्यौरों के साथ जारी किए गए /जारी किए जाने के लिए लंबित आपूर्ति आदेशों के ब्यौरों और वर्ष 2015-16 के लिए बजट आबंटन से अधिक प्राप्त ज्यादा सहमति को विनियमित करने के लिए प्रस्तावित कार्रवाई को परम अग्रता के आधार पर इस कार्यालय को सूचित किया जाए।
- उपर्युक्त के निपटारा होने पर्यन्त इस कार्यालय द्वारा इंगित शीर्षों के अधीन किसी नए/और आगे के प्रस्तावों पर कार्रवाई नहीं करने के लिए बाध्य होना पड़ेगा।

ह./-

एकीकृत वित्तीय सलाहकार (123)

परिशिष्ट – II

123 कमान, XXXX

सं. डी.ई.एफ.
सेवा में,

एकीकृत वित्तीय सलाहकार

दिनांक : 10.05.2016

विषय: निधियों का अतिरिक्त आबंटन - वित्तीय वर्ष 2016-17; मुख्य शीर्ष 2077 (एन), लघु शीर्ष 112(जे एस) – राजस्व बजट

संदर्भ: आपका दिनांक 13.04.2016 का पत्र

मामला एकीकृत वित्तीय सलाहकार के साथ उठाया गया था और एकीकृत मुख्यालय ने अपने दिनांक 04.05.2016 के पत्र के अधीन यह सूचित किया है कि “सामग्री संगठन (123) के द्वारा भंडारों की अधिप्राप्ति के लिए बजटीय समर्थन की पुष्टि की जाती है। जैसे ही और जब कभी उसके लिए मुख्यालय द्वारा प्रस्ताव आएगा, निधि को जारी कर दिया जाएगा।”

2. इस संबंध में और आगे यह निवेदन है कि डी.पी.एम.-2009 के पैरा 5.2.5 में निहित प्रावधानों के अनुसार यदि बजट धारक द्वारा इस बात को प्रमाणित कर दिया जाता है कि जिस समय तक प्रस्ताव आपूर्ति आदेश के ठेका किए जाने/जारी किए जाने के अंतिम चरण तक पहुंचता है, तो उस समय निधि की उपलब्धता की तार्किक निश्चितता है, तो अधिप्राप्ति के प्रस्तावों पर निधि की वास्तविक उपलब्धता के साथ उनको संबद्ध किए बिना कार्रवाई की जा सकती है।
3. उपर्युक्त को देखते हुए यह निवेदन है कि मामलों को निधि की उपलब्धता के साथ संबद्ध किए बिना सभी अधिप्राप्ति के मामलों पर आगे की कार्रवाई की जाए।

ह./-

कृते कमांडर-इन-चीफ (123)

Q.3. On review of Financial Concurrences accorded in the Financial Year 2015-16, it was observed that the units have exceeded their total budget allotment under certain code heads. The relevant correspondence may be found attached at Appendix I and II below.

As Junior Finance Officer put up an Office Note for submission to Dy. IFA through Sr. FO, analyzing the correspondence and proposing a suitable decision.

Appendix – 1

OFFICE OF THE IFA

No. ABC

Dated: 13.04.2016

To

Commander-in-Chief,
123 Command,

Sub: Review of Financial Concurrence accorded in the Financial Year 2015-16; detection of major discrepancy – regarding.

A review of Financial Concurrences (FCs) accorded against the total budget allotment under certain code heads during the F.Y. 2015-16 has revealed that proposals have been submitted for concurrence over and above the actual budget allocation as below:

Srl No.	Code Head	Budget Allotted (2015-16)	FC accorded by IFA (in Rs. Lac)	Budget Estimate (2016- 17)
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		(in Rs. Lacs)		(in Rs. Lac)
1	694/10	88	2664.88	1713.00
2	694/30	680	3082.40	2028.50

2. It may be seen from the above that proposals have been mooted substantially over and above the actual budget allotment for the years 2015-16. Financial Concurrence also been obtained by submitting incomplete and misleading Fund Availability Certificates (FACs) without updating the details of committed liabilities / cash outgo / FCs already accorded.

3. Further, details of additional allotment / withdrawal of funds / budget by GOI has never been communicated to this office for examining the exact budget position as on date.

4. It is pertinent to mention here that even the Budget Estimates 2016-17 are insufficient to cover the committed liabilities of previous year (2015-16) during the current Financial Year 2016-17. Needless to say, the budget of 2015-16 would have catered to carryover liabilities of previous year also.

5. In view of the foregoing, the Budgetary Allocation needs to be urgently examined w.r.t. proposals processed and this office be informed of the details of Supply Orders issued / pending for issue along with other relevant details and action proposed for regularization of the Excess Concurrence obtained over and above the Budget Allotment for the year 2015-16 on TOP PRIORITY.

6. Pending settlement of the above, this office would be constrained not to process any new / further proposals under the heads indicated.

-sd-

Integrated Financial Advisor (123)

Appendix – II

123 Command, XXXX

No. DEF

Dated: 10.05.2016

To

The Integrated Financial Advisor

Sub: Additional allotment of funds – FY 2016-17: Major Head 2077 (N), Minor Head 112 (JS) – Revenue Budget.

Ref: Your letter date 13.04.2016

The case was taken up with IHQ and vide letter dated 04.05.2016 IHQ has informed that “Budgetary support towards procurement of stores by Material Organization (123) is confirmed. Funds for the same will be released as and when projected by the HQ.”

2. In this connection it is further submitted that as per the provisions contained at Para 5.2.5 of DPM-2009, procurement proposals can be processed without linking them with actual availability of funds, if it is certified by the budget holder that there is reasonable certainty of funds becoming available by the time the proposal reaches the final stage of contracting / placing of Supply Order.

3. In view of the above, it is requested that all procurement cases may be processed further, without linking the cases to fund availability.

-sd-

for Commander-in-Chief (123)

Ans. 3:

NOTE

No.

Dated:

Subject: Review of financial concurrence (FC) accorded in the FY 2015-16: detection of major discrepancies.

Reference: i. This office No. abc dated 13.04.2016. -----PUC/I

ii. 123 Command letter No. def dated 10.05.2016.-----PUC/ II

This office while analysing the data of financial concurrences (FCs) accorded during the previous FY 2015-16, noticed that some units had obtained FCs substantially over and above the budget allocation of FY'15-'16. The same was communicated to 123 Command vide our letter dated 13.04.2016 at PUC I. Pending action on the same, it was conveyed that this office will be constrained to not process any new/further proposals under the Heads indicated.

2. The Command vide their response dated 10.05.2016 at PUC/II has referred to the provisions contained at Para 5.2.5 of DPM 2009 that the procurement proposals can be processed without linking them with actual availability of funds, if it is certified by the budget holder that there is reasonable certainty of funds becoming available by the time the proposal reaches the final stage of contracting/placing of Supply Order. In support of the same, the Command has referred to IHQ letter dated 04.05.2016 (copy not attached) and quoted that "budgetary support towards procurement of stores by Material Organization (123) is confirmed. Funds for the same will be released as and when projected by HQ".

3. The response of the Command does not adequately address the following:
- the fact that the FCs are 2927% and 353% in excess over the Budgetary allocation under 694/10 and 694/30 of FY 2015-16 and even the BE 2016-17 is inadequate to cover this Committed liability
 - IHQ's response is also vague and no actual allotment has been made and it is also not clear if the gravity of the excess has been conveyed to them. Hence it appears unacceptable in terms of para 5.2.5 of DPM 2009.
 - no cognizance appears to have been taken of the fact that the concerned unit/s had submitted incomplete and misleading FACs
 - that the Command had also not communicated details of additional allotment/withdrawal of funds/budget by GoI
 - details of SOs issued/pending for issue alongwith other relevant details and action proposed for regularization of this excess has also not been provided.
4. In view of the foregoing, we may write to the Command drawing their attention to the gravity of the excess committed liability over and above the budgetary availability as brought out at 3 (a) above and seek the following:
- again call for the details of FCs obtained but Supply Orders not placed to examine the feasibility of cancellation of the same, to reduce the gap of excess concurrences obtained
 - analyse the SOs placed to establish the likely outgo of cash in this FY
 - examine the incomplete /misleadingFACsreceived for possible negligence on the part of incumbents dealing with the same and initiate action as deemed fit.
 - to expeditiously take up with IHQ for a firm allotment of funds to cover the committed liability
5. Pending the above action, we may continue to not issue any new FC and or process any new proposals.

Submitted for orders please.

Jr.Fin.Offr

Sr.Fin.Officer

Jt.IFA

प्रश्न 4. स्थानांतरण नीति के अनुसार, रक्षा लेखा महानियंत्रक ने सभी नियंत्रक कार्यालयों को यह निदेश दिया है कि वे कुछ कठिन स्टेशनों में तैनाती के लिए इच्छुक व्यक्तियों से प्रार्थना-पत्र आमंत्रित करें। प्रार्थना-पत्र को निर्धारित प्रपत्र के अनुसार 1 जनवरी 2017 तक प्रस्तुत किया जाना है। इच्छुक व्यक्तियों द्वारा वर्तमान सेवा स्टेशन पर 3 वर्षों की सेवा पूर्ण की जानी चाहिए।

रक्षा लेखा नियंत्रक 'एक्स' कार्यालय के एक अनुभाग अधिकारी (प्रशासन) के रूप में सभी उप कार्यालयों से इच्छुक व्यक्तियों से आवेदन को प्राप्त करने के लिए एक परिपत्र का मसौदा तैयार करें।

Q.4. As per the transfer policy, CGDA has directed all Controllars offices to invite volunteers for postings to certain hard stations. Applications are to be submitted by 1st January 2017 as per prescribed format. The volunteers should have completed 3 years at the present serving station.

As an SO(AN), office of CDA X, draft a circular to seek volunteers from all sub offices.

Ans 4:

No. AN/=====

Dated: --.-- .2016

To

- 1.The
- 2.The
3. All sections in Main office

Subject: Transfer Estt DAD: Volunteers for Hard Stations.

As per transfer policy of posting to hard stations, volunteers are called for to facilitate repatriation of the individuals serving there.

2. Hence, Hqrs office has decided to invite application for volunteers from amongst AAOs/Sr.Adrs/Adrs/ Clerks/MTS who have completed minimum 03 years at the present serving station for posting to the hard stations.

3. In view of the above, details of volunteers may please be obtained on the prescribed format at Annexure A-1.

4. Individuals who once apply for the panel will not be allowed to withdraw during the validity of the panel unless there are pressing medical/personal reasons. Requests for cancellation will not be entertained after issue of transfer order.

5. It is requested to forward original application of all the volunteers as per Annexure- 1 latest by 24.12.2016 to this office for onward submission to the CGDA office by 1st January 2017.

Nil report is also required.

Enclosure-1

(S S)

SAO(AN)

प्रश्न 5. रक्षा लेखा नियंत्रक 'एक्स' के सभी कर्मचारियों के बीच परिचालन के लिए स्थानांतरण/तैनाती के मामले में समुचित रखरखाव और प्रभार को हस्तांतरित करने/ग्रहण करने के विषय पर एक कार्यालय आदेश का मसौदा तैयार करें।

Q.5. Draft an Office Order for circulation to all employees of CDA X on the subject of proper maintenance and handing/taking over of charge in case of transfer/ postings.

Ans 5:

No. CDA/O&M/116/2016-17

Dated: xxx

OFFICE ORDER

Sub: Proper Maintenance and Handing Over/Taken Over of charge in case of Transfer postings - reg

It has been decided by the Competent Authority that all officers and staff in the Main Office as well as sub offices would prepare a charge report, in respect of files and registers held under their charge, in the format prescribed as Table-A Below.

Table-A

Sr. No.	File/register No.	Subject	No of correspondence pages	No of Note Sheet pages	Action Pending, if any

2. In case of any transfer postings, the charge would be properly handed over and taken over before relieving of the officer. The AN-1 Section would ensure that certificate regarding the Handing Over/Taken Over of charge (as Table-B Below) has been duly submitted before relieving the officer. In a scenario where the new officer/staff has not joined as on the date of relieving of the transferred officer/staff; the charge would be temporarily handed over to some other officer/staff who would thereafter hand over the same to the new officer/staff on joining.

Table-B

Certificate regarding Handing over / taken over of charge					
Sr. No.	File/register No.	Subject	No of correspondence pages	No of Note Sheet pages	Action Pending, if any

Handed over by <u>(Sign with date)</u>	Taken over by <u>(Sign with date)</u>	Certification by Senior/ Supervisor <u>(Sign with date)</u>
---	--	--

3. Initially all officers/staff would prepare a report in respect of the files and registers under their charge in the above format and forward the same by 20th May, 2016.

This issues with the approval of CDA(X)

-sd-

ACDA

Copy to:-

1. PA to CDA(X)
2. The JCDA(X)
3. ACDA

प्रश्न 6. रक्षा लेखा नियंत्रक 'एक्स' के सभी कर्मचारियों के बीच परिचालित किए जाने वाले एक परिपत्र का मसौदा तैयार करें जिसमें उन्हें यह सूचित किया जाए कि मोबाइल फोनों के भंडारण के लिए प्रवेश द्वार पर एक लॉकर-सुविधा का प्रबंध किया गया है। साथ ही साथ उसमें यह भी उल्लेख किया जाए कि वरिष्ठ लेखा अधिकारी (प्रशासन) सभी आबंटितियों के रजिस्टर का रखरखाव करेंगे और आबंटितियों के स्थानांतरण पर वे बेबाकी प्रमाण-पत्र जारी करेंगे।

Q.6. Draft a circular for all employees of CDA X informing them of provisioning of a locker facility at the entrance gate for storage of mobile phones, mentioning inter alia, that SAO (AN) will maintain the register of allottees and he will issue No Dues Certificate upon transfer of the allottees.

Ans 6:

No. AN(IV)Office Equipment/2016-17

Dated: 13/06/2016

CIRCULAR

Sub: Locker facility for storage of Mobile Phones - reg

It is for information of all that a Mobile Phone locker facility has been installed at the entrance gate for storage of Mobile Phones which are not allowed inside the office premises as per security guidelines.

2. Officers/Staff members requiring the facility should make an application to the SAO(AN-IV). The AN-IV section will maintain the allottee register in the below mentioned proforma:-

Name of the officer	SLIC ID Number	Date of receipt of application and issuance of locker	Date of surrender

3. The locker facility shall be surrendered and keys to be duly handed back to AAO (AN-IV) on account of transfer out from this office. It is reiterated that individuals shall not be relieved by the Section in-charge without a No Dues from the AN-IV section.

CDA(X) has seen

ACDA

Copy to:-

1. PA to CDA(X)
2. ACDA
3. ALL SAOs/AOs/AAOs/Auditors
4. Notice Board

ACDA

**Defence Accounts Department
SAS Examination - Part II (December 2016)**

**Paper IX- Theory Portion
Subject: Fundamentals of Electronic Data Processing**

Answers

1. Please answer the questions below.
- a. What is a CPU? In this context please write a brief on parallel processing.**

(6 marks)

The **central processing unit (CPU)** of a computer is a piece of hardware that carries out the instructions of a computer program. It performs the basic arithmetical, logical, and input/output operations of a computer system.

CPU has a number of **components**. The first is the arithmetic logic unit (ALU), which performs simple arithmetic and logical operations. Second is the control unit (CU), which manages the various components of the computer. The control unit calls upon the arithmetic logic unit to perform the necessary calculations.

Third is the cache, which serves as high-speed memory where instructions can be copied to and retrieved.

Parallel Processing:

It is the simultaneous use of more than one CPU to execute a program. Ideally, parallel processing makes a program run faster because there are more CPUs running it. In practice, it is often difficult to divide a program in such a way that separate CPUs can execute different portions without interfering with each other.

- b. What is meant by a computer program? Name at least 3 programming languages**

(4 marks)

A computer program is a set of instructions that perform a specific task when executed by a computer. Any computer requires programs to produce any output and its instructions are executed by the CPU.

A computer program is usually written by a computer programmer in a programming language. Programs are written in human-readable form and the compiler compiles it into machine code for the computer to understand it and run it.

Java, C, Python, Cobol, Fortran, C++, Javascript etc are some of the programming languages

2

Choose the correct answers in the following.

(10 marks)

A. What is included in an email?

(2 marks)

- a. ~~Domain name followed by users name.~~
- b. ~~Any name with the character -@ in it.~~
- c. *User name followed by domain name*
- d. ~~User name followed by the person's address.~~

B. The part of a computer that is an input device.

(1 mark)

- a. *Mouse*
- b. ~~RAM~~
- c. ~~Motherboard~~
- d. ~~Monitor~~

C. The technology used to protect data and privacy.

(1 mark)

- a. *Digital Signature*
- b. ~~Digital compression~~
- c. ~~RAM~~
- d. ~~Cloud Drive~~

D. The biometric finger print attendance machine mainly a

(1 mark)

- a. ~~Keyboard~~
- b. *Input device*
- c. ~~Monitor~~
- d. ~~Small computer~~

E. ISP stands for

(2 marks)

- a. ~~International system program~~
- b. ~~Internet standard protocol~~
- c. *Internet Service Provider*
- d. ~~All of the above~~

F. Which of the following devices should not be carried in a Defence Security Area without proper authorisation

(1 mark)

- a. ~~External hard drive~~
- b. ~~USB~~
- c. ~~Laptop~~
- d. *All of the above*

G. 1 MB is equal to

(2 marks)

- a. 1024 bytes
- b. 1000 bytes
- c. 1000 bits
- d. All of the above

3.

Please answer the following.

c. What is encryption of data? Explain its importance in today's scenario?

(4 marks)

Encryption is defined as, "the translation of data into a secret code." Encryption is the most effective way to achieve data security. To read an encrypted file, you must have access to a secret key or password that enables you to decrypt it. Unencrypted data is called plain text; encrypted data is referred to as cipher text.

The data in an encrypted file is scrambled into a complex code that cannot be broken within a reasonable amount of time. De-Encryption is done using a specific code.

Encryption is important to protect data from being read by unauthorized and unwanted sources. In today's scenario where financial, defence and personal data is transmitted on internet, the encryption plays a big role.

d. What is meant by renewal of a software license?

(3 marks)

License means allowing an individual or group to use a piece of software. Nearly all applications are licensed rather than sold for example Ms-Office, Oracle database etc. Licenses allow you to run the program on different computers as long as you don't use the copies simultaneously. Unauthorized use of licenses is illegal.

Renewal of software license means that the license is extended for another term usually one year. The software updates are available for download thereafter. Renewal is often obtained by payment of certain fee to the company or sometimes it is free. Unable to renew a license may result in a malfunctioning software and the bugs will remain unfixed.

- e. What is meant by Digital Certification Authority and digital certificates?

(3 marks)

A certification authority (CA) is an entity that issues electronic documents that verify a person's identity on the Internet. The electronic documents, which are called digital certificates, are an essential part of secure communication and play an important part in the public key infrastructure (PKI). Certificates typically include the owner's public key, the expiration date of the certificate, the owner's name and other information about the public key owner. Operating systems and browsers maintain lists of trusted CA root certificates to verify certificates that a CA has issued and signed.

4. Please answer the following.(True/False)

(2X5=10 marks)

- a. Video and audio files can be incorporated in MS-Powerpoint. (True/**False**).
- b. Along with zipping(compressing) files a password can also be added to provide security to the files. (True/**false**)
- c. Use of gmail and hotmail is permitted for transmitting official documents. (**True**/False)
- d. Standby mode does not ensure power saving. (**True**/false)
- f. E-Waste stands for environmental waste (**True**/false)

5.

- a. What is meant by hard disk crash? What possible steps to be taken in scenario of disk crash?

(5 marks)

There is a difference between an operating system crash and a hard drive crash. If your operating system crashes, whether you are using Windows, Linux or Mac, that is a Logical Failure. If the hard drive itself malfunctions, that is a Physical failure. Either way your data is not readily accessible but it is still there. Of course, there should be a backup plan and an image of the computer just in case to prevent data loss. There is still hope for important data on the computer through a data recovery solution.

The best way to prevent damage from a hard disk crash is to take a proactive approach and back up the data stored on the drive since no hardware is fail-proof

b. What is meant by backup? Explain its importance.

(5 marks)

A data backup is the result of copying or archiving files and folders for the purpose of being able to restore them in case of data loss.

Data loss can be caused by many things ranging from computer viruses to hardware failures to file corruption to fire, flood, or theft (etc).

Following things need to be considered for backup: -

- Backup the important data (files and folders)
- Compress the backup data to save space
- Decide how often you want the backup to be done
- What type of backups to run
- Decide where to store the data- External HD,DVD,Tape Drive or on Cloud
- Have a plan to ensure safety of backup data

This loss may involve critical financial, customer, and organisation's data. If the data is on a personal computer it can result in a loss of financial data and other key files, pictures, music etc.

6. Answer the following questions.

a. What is an Operating system? What are device drivers? Give examples of both. **(4 marks)**

An operating system (OS) is a system software that manages computer hardware and software resources and provides common services for computer programs. All computer programs require an operating system to function.

For hardware functions such as input and output and memory allocation, the operating system acts as an intermediary between programs and the computer hardware.

Device Drivers are software installed in the operating system which run the hardware devices such as printer, camera, modem etc.

Windows 8, Windows 10, Linux, Unix are examples of OS

Device drivers come with devices such as printers etc and also can be download from their websites.

- b. Name a few anti viruses available in the market? What care should be taken to protect computer from virus? **(3 marks)**

Norton, McAfee, AVG, Quickheal are some anti-viruses available in the market. We should install anti-viruses and keep them updated. At the end of license period we must ensure that they are renewed. We should not visit websites which contain harmful viruses and should not download untrusted software. Many free and attractive downloads contain harmful viruses. Websites which are uncertified are also risky.

- c. What is the importance of login screen on the computer? **(3 marks)**

Log-in screen ensures that only authorised personnel enter the computer. It has large significance in ensuring that data of either a person or an organisation is safe and is not taken away by unauthorized persons. Login passwords must be kept secret and not shared. They must be changed periodically. If the computer contains important data the log-in screen must be necessarily activated.

Q.16
7. Please answer all the following.

- a. What is meant by Computer network? Explain the various devices which make up the network. What kind of devices can be connected to a network? **(4 Marks)**

A computer network is a set of connected computers. Computers on a network are called nodes. The connection between computers can be done via cabling, most commonly the Ethernet cable, or wirelessly through radio waves. Connected computers can share resources, like access to the Internet, printers, file servers, and others.

Network needs cables or Wi-fi to connect. They are connected through a hub or a router which transmits data from one device on network to another.

Printers, Fax Machines, Camera, laptops, PCs can be connected to a network. Now-a-days almost every equipment like TV,fridge,lighting system is being connected to the network.

- b. How is a wi-fi network secured? Name the protocols used to secure its access. **(4 marks)**

Wireless security is important to prevent unauthorized access or damage to computers using wireless networks. The most common types of wireless security are Wired Equivalent Privacy (WEP) and Wi-Fi Protected Access (WPA). WEP is a weak security standard. WEP is an old IEEE 802.11 standard

which was outdated in 2003 by WPA, or Wi-Fi Protected Access. WPA was a quick alternative to improve security over WEP. The current standard is WPA2. WPA2 uses an encryption device that encrypts the network with a 256-bit key; the longer key length improves security over WEP.

- c. What is a Server? Illustrate. **(2 marks)**

A server is a computer program that provides services to other computer programs (and their users) in the same or other computers. The computer that a server program runs in is also frequently referred to as a server. That machine may be a dedicated server or used for other purposes as well.

A server program meets requests from client programs, which may be running in the same or other computers. A given application in a computer may function as a client with requests for services from other programs and also as a server of requests from other programs.

A Mail server caters to all the mail users who may be located anywhere on the network.

8. Please answer all of the following.

- a. What is a data center? **(2 marks)**

A data center is a facility that centralizes an organization's IT operations and equipment, and where it stores, manages, and disseminates its data. Data centers usually have an array of servers which host applications and keep a data backup. They are critical to an organisation. For large organisation it is necessary to keep two or more data centers in different seismic zones.

- b. What are the steps to be taken while working long hours on computer to keep good health? **(2 marks)**

Neck pain, headaches, and shoulder and arm pain are common computer-related injuries. Such muscle and joint problems can be caused or made worse by poor workstation, bad posture and sitting for long periods of time. One must keep proper distance between screen and the eye. Posture should be good and one must get up once every half an hour even for a minute to avoid injuries. Brightness of screen must be adjusted properly and blinking of eye also reduces strain.

- c. What is meant by re-boot? Can it result in loss of data? **(2 marks)**

In case a computer hangs which means the programs and the OS do not respond to inputs from keyboard and mouse there may remain no other option but to reboot the computer or switch off the computer from its power button. It may result in loss of unsaved data and also corrupt the system. One must obtain updates if a particular program is responsible for hanging of the system.

- d. What is meant by the term Phishing? Explain. **(3 marks)**

Phishing is a form of fraud in which the attacker tries to learn information such as login credentials or account information by pretending as a reputable entity or person in email, whatsapp or other communication channels.

For example - A mail appears to you from admin@axisbankaccounts.com with page which is same as original axis bank to trick you into replying with sensitive information.

Such mails are sent to thousands of users and some of them get into the trap.

- e. What is a USB port? **(1 marks)**

A universal serial bus port is most commonly used input output port on computers these days. They are even used for charging mobiles and data transfers

9.

- a) What are the various type of memories available inside and outside of a computer? **(5 marks)**

Internal - Internal Hard disk, RAM and ROM drive.
External - Pen drive, USB drive, External hard disk, DVD, CD

- b) What is meant by tape drive? What is incremental backup? **(5marks)**

A tape drive is a data storage device that reads and writes data on a magnetic tape. Magnetic tape data storage is typically used for offline, archival data storage. Tape media generally has a favorable unit cost and a long archival stability.

Incremental backup means that only changes are backed up everyday or periodically and not the whole data. It takes less time and is more efficient.

10.

- a) What is RDBMS. Explain how databases contain data. Name a few popular databases. **(5 marks)**

What is RDBMS?

RDBMS stands for Relational Database Management System. RDBMS is the basis for SQL, and for all modern database systems like MS SQL Server, IBM DB2, Oracle, MySQL, and Microsoft Access.

A Relational database management system (RDBMS) is a database management system (DBMS) that is based on the relational model. It consists of tables. The table is a collection of related data entries and it consists of columns and rows. Every table is broken up into smaller entities called fields. For example the fields in a CUSTOMERS table consist of ID, NAME, AGE, ADDRESS and SALARY.

A field is a column in a table that is designed to maintain specific information about every record in the table.

A record, also called a row of data, is each individual entry that exists in a table.

- b) What is an opensource software. Kindly name few opensource programming languages and databases. **(5 marks)**

Open-source software (OSS) is computer software with its source code made available with a license in which the copyright holder provides the rights to study, change, and distribute the software to anyone and for any purpose. Open-source software may be developed in a collaborative public manner. Open-source software is a prominent example of open collaboration.

The open-source software development, or collaborative development from multiple independent sources, generates an increasingly more diverse scope of design perspective than any one company is capable of developing and sustaining long term. Adoption of open-source software models has resulted in huge savings per year to its consumers. CGDA also uses a lot of open source software like MySQL, PHP etc.

Q5

11.

a) What is malware ? What steps should be taken to prevent damages from malware in an office. **(5 marks)**

Malware, short for malicious software, is any software used to disrupt computer or mobile operations, gather sensitive information, gain access to private computer systems, or display unwanted advertising. The first category of malware propagation concerns parasitic software fragments that attach themselves to some existing executable content. The fragment may be machine code that infects some existing application, utility, or system program, or even the code used to boot a computer system. Malware is defined by its malicious intent, acting against the requirements of the computer user, and does not include software that causes unintentional harm due to some deficiency.

b) What are the various methods of authenticating an authorized user on a computer? **(5 marks)**

1. Password based Log in
2. Biometric finger print based login
3. Iris Scan based authentication
4. OTP based login

12. a) What are solid state hard disks. Compare them with magnetic hard disk drive. **(5 marks)**

SSD stands for Solid State Drive. USB memory sticks are also solid state disks. SSD is much bigger though. There are no moving parts to an SSD. Rather, information is stored in microchips. Conversely, a hard disk drive uses a mechanical arm with a read/write head to move around and read information from the right location on a storage platter. This difference makes SSD much faster than HDD. But they are more expensive.

b) What happens to deleted data on a computer? Can it be retrieved? **(3 marks)**

Data is not actually deleted from the drive. Only its reference is removed. Now that sector is available for other data to be written. However, unless other data overwrites the original data it can be retrieved using special software meant for the purpose. When sensitive data is to be deleted it must be done using special software which removes data completely

c) What are tape drives? **(2 marks)**

A tape drive is a data storage device that reads and writes data on a magnetic tape. Magnetic tape data storage is typically used for offline, archival data storage. Tape media generally has a favorable unit cost and a long archival stability.

27
13.

a) What is AADHAR card? Explain its importance and functioning.

(5 marks)

Aadhaar Card essentially contains a 12-digit unique identification number issued by the UIDAI to every individual resident of country. This number is unique to an individual because his/her bio-metrics are also linked to this number.

The Unique Identification Authority of India (UIDAI) is a central government agency of India implementing it. Its objective is to collect the biometric and demographic data of residents, store them in a centralised database, and issue a 12-digit unique identity number called Aadhaar to each resident. It is considered the world's largest national identification number project.

Aadhaar number makes it easier to uniquely identify a citizen and manage various government programs. A person's all bank accounts, PAN card, LPG subscription etc can all be linked to a single Aadhaar number.

b) What is SBI-CMP? What is it used for in the Defence Accounts Department?

(5 marks)

State bank of India Cash management program is a central server from where payments from the defence accounts department can be made to personal account as well as company accounts. It can be done using internet and WAN. It has made the payment and reconciliation function fast, reliable and easy. There is no need to issue cheques once details of the payee are available. It has built in security and 2 step authentication procedure to ensure the safety and security of payments.

14. What do the terms NEFT and RTGS mean. Explain their functioning. How do they benefit in government transactions. **(10 marks)**

RTGS stands for real time gross settlement, which means that it enables money to move from one bank to another on a real time and gross basis. Simply put, real time means the beneficiary bank receives the instructions for fund transfer immediately and gross means that it is not bunched with any other transaction and settlements of funds transfer instructions happen individually. Since the funds settlement takes place in the books of the Reserve Bank of India (RBI), the payments are final and irrevocable.

Neft stands for National Electronic Funds Transfer and is a payment system which facilitates one-to-one funds transfer. Like RTGS, Neft also transfers funds from one bank, but unlike RTGS the settlement takes place in batches (that may include transfers from various individuals) rather than individually. The batches are settled in hourly time slots.

Government has been able to do away with cheque system and started using online methods to to RTGS and NEFT resulting in more customer satisfaction and reliability

15. Explain the concepts in brief. (Any 5)

(2x5=10 Marks)

a) Tablet

A tablet computer, commonly shortened to tablet, is a thin, flat mobile computer with a touchscreen display, which is usually in color with a rechargeable battery in a single device

b) TouchScreen

A touchscreen is an input device. A user can give input or control the information processing system through simple or multi-touch gestures by touching the screen with a special stylus and/or one or more fingers.

c) GPS

The Global Positioning System (GPS) provides geolocation and time information to a GPS receiver in all weather conditions, anywhere on or near the Earth where there is an unobstructed line of sight to four or more GPS satellites

d) Algorithms

An algorithm is a procedure in a software program which has a specific formula for solving a problem. It is able to produce a desired output. Efficient algorithms make a program run faster.

e) File & Directory

A computer file is a resource for storing information

A directory is a file system cataloging structure on a computer disk which contains references to other computer files, and possibly other directories.

f) LAN&WAN

Local Area Network and Wide area network

g) CD

Compact disk

h)WWW

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