

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

सितम्बर/September, 2017

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)
	चीफ इंजीनियर (ए.एफ.) गांधीनगर ने प्रशासनिक अनुमोदन से पूर्व तकनीकी स्वीकृतियां जारी की हैं। कृपया टिप्पणी करें।
	(a) Chief Engineer (AF) Gandhinagar issued Technical Sanctions before issue of Administrative Approval. Please comment. (4 marks)
Ans.	Ordinarily Technical Sanctions are issued only after issue of Administrative Approval by the CFA. The Govt. may issue special instructions specifying the categories of works cases where Technical Sanctions can be issued to Facilitate Tender Actions even before Administrative Approval. In such cases, if necessary, revision of Technical Sanctions will be issued on the basis of finalized scope of work, scales and specifications as per the Administrative Approval before Contract Actions taken. [Auth: Para 42 (B) of DWP]
	(ख) एक चीफ इंजीनियर ने पात्र ठेकेदारों के लिए टेंडरों को जारी किया है। तथापि केवल एक परिणामी एकल कोट किया गया टेंडर प्राप्त हुआ है और उसे उसके द्वारा स्वीकार कर लिया गया है। रक्षा लेखा प्रधान नियंत्रक के कार्यालय के 'ई' अनुभाग ने इस पर आपत्ति की है क्योंकि टेंडर की स्वीकृति से पूर्व रक्षा लेखा प्रधान नियंत्रक का परामर्श प्राप्त नहीं किया गया था। कृपया बताएं कि क्या 'ई' अनुभाग द्वारा की गई आपत्ति नियमानुसार है?
	(b) A Chief Engineer has issued Tenders for the eligible contractors, however only a resultant single quoted Tender is received and accepted by him. "E" section of PCDA office objected the same as the consultation of PCDA was not obtained before acceptance of Tender. Please intimate whether objection raised by "E" section is in order? (3 Marks)
Ans.	The objection raised by "E" Section is not in order. In case only a resultant single quoted Tender is received, the same can only be accepted after permission of next higher Engineer Authority and a report to the same will be furnished to the concerned CDA/PCDA. [Auth : Para 46 (f) DWP]
	(ग) एक प्राक्कलन तैयार किए जाने के दौरान इंजीनियर प्राधिकारियों ने 3% आकस्मिकताओं के अतिरिक्त 3% परामर्श प्रभार को जोड़ दिया है। कृपया बताएं कि क्या परामर्श प्रभार प्राधिकृत हैं?
	(c) While preparing an Estimate, Engineering Authorities have added 3% consultancy charges in addition to 3% contingencies. Please state whether consultancy charges are authorized? (3 Marks)
Ans.	The consultancy charges, not exceeding 3% may be included in the estimate in addition to 3% contingencies. [Auth : Para 29 (c) DWP]

2.	(क)	फर्नीचर दर सूची किसे कहते हैं?
	(a)	What is Furniture Rate List? (3 Marks)
	Ans.	The list indicating the value of each article held on charge approved by the GE. This list will be revised annually to bring the rates in line with the current market prices. These rates are used as data for estimates, budget demands and barrack damages. [Auth : Para 669 RMES]
	(ख)	जी.ओ.सी.-इन-सी. कमान ने स्टेशन में अफसरों के आवास की भारी कमी के कारण एम.ई.एस. निरीक्षण बंगले को एकल अफसर आवास के रूप में पुनर्विनियोजन की स्वीकृति प्रदान की है। कृपया टिप्पणी करें।
	(b)	GOC-in-C command sanctioned re-appropriation of MES inspection bungalow as single officer's accommodation due to acute shortage of officer's accommodation in the station. Please comment. (3 Marks)
	Ans.	Re-appropriation of MES inspection bungalow as single officer's accommodation ordered by GOC-in-C command is not in order. Re-appropriation of MES inspection bungalow will be done under Govt. orders provided E-in-C furnishes certificate that the inspection bungalow is no longer required. [Auth : Para 155(d) RMES]
	(ग)	कार्य के प्रसंग से संबंधित विधिक प्रभारों के संबंध में रुपए 25,000/- का एक आकस्मिक बिल आकस्मिक ग्रांट से भुगतान के लिए जी.ई. द्वारा ए.ओ.जी.ई. को प्रस्तुत किया गया है। व्यय कार्य के प्रसंग से संबंधित होने के कारण ए.ओ.जी.ई. ने आकस्मिक ग्रांट से व्यय पर आपत्ति की है। क्या ए.ओ., जी.ई. की कार्रवाई नियमानुसार है?
	(c)	A contingent bill for Rs. 25,000/- on account of legal charges pertaining to incidental to work submitted by GE to AO GE for payment out of contingent grant. AO GE has objected expenditure out of contingency grant being expenditure is incidental to work. Whether AO GE's action is in order? (2 Marks)
	Ans.	AO GE's action is not in order. Payment of law charges pertaining to MES are treated as general charges and expenditure can be incurred out of contingency grant of GE. [Auth : Para 114 (d) RMES]
	(घ)	ए.ओ.जी.ई. की राजस्व बही के रखरखाव का क्या आधार है?
	(d)	What is the basis of maintenance of AO GE's Revenue Ledger? (2 Marks)
	Ans.	The occupation/vacations returns submitted by the MES in respect of Married and OTM accommodation forms the basis of maintenance of AO GE's Revenue Ledger. [Auth : Para 632 MESR]

3.	(क)	ए.ए.ओ. बी.एस.ओ. ने सरकारी कर्मचारी के वेतन और भत्तों से वसूली के लिए बैरक क्षतियों सहित लाइसेंस फीस बिल को जारी किया है। कृपया बताएं कि क्या यह नियमानुसार है?
	(a)	AAO BSO issued license fee bill inclusive of Barrack Damages for recovery from the Pay and Allowances of the Govt. employee. Please state whether it is in order. (3 Marks)
	Ans.	Not in order. Barrack damages will not be included in the license fee bill. Separate voucher will be prepared for Barrack damages in respect of individuals in Govt. employment and will be sent to their Units for recovery in cash or with their agreement through their pay bills. Cash may be deposited with GE or the treasury. [Auth : Para 635 RMES]
	(ख)	क्या क्षतिग्रस्त वस्तु व्यक्ति को सुपुर्द की जा सकती है?
	(b)	Whether damage article be handed over to the individual? (3 Marks)
	Ans.	Yes. The damaged article can be handed over to the individual, if the Barrack Damages charged to the individual at the full replacement value of the damaged article inclusive of removal/re-fixing charges. [Auth : Para 635 RMES]
	(ग)	कृपया बताएं कि क्या निम्नलिखित नियमानुसार है अथवा नहीं?
	(c)	Please state whether following is in order or not? (2x2= 4 marks)
	(i)	एक जी.ई. ने सी.डब्ल्यू.ई. द्वारा निष्पादित ठेका के संबंध में रुपए 4,500/- के अंतर्ग्रस्त भुगतान हेतु स्टार दर निर्धारित की है।
	(i)	A GE has fixed star rate involving payment of Rs. 4,500/- in respect of contract concluded by CWE.
	Ans.	It is in order. GE can fix the star rates in respect of contract concluded by higher authorities where payment is up to Rs. 5,000/-. [Auth : Para 439 RMES]
	(ii)	चीफ इंजीनियर द्वारा स्वीकृत ठेका के संबंध में जी.ई. द्वारा प्रदान किया गया समय विस्तार।
	(ii)	Extension of time granted by GE in respect of contract accepted by Chief Engineer.
	Ans.	Not in order. Accepting officer of the contract is competent authority to grant extension of time. [Auth : condition 11 of General Conditions of Contract]

4.	(क)	रिक्त स्थान को भरें :- Fill in the blank :-	(1 Mark each)
	(i)	जिला में प्रत्येक चार लाख रुपए के मूल्य के भवनों के क्रय, नीलामी के लिए एक नीलामकर्ताओं की नियुक्ति करता है।	
	(i)	A appoints auctioneers for auction, sale of buildings value of which is Rs. Four lakhs each in District.	
	Ans.	CWE.	[Auth : Para 165 RMESR]
	(ii)	थलसेना, नौसेना, वायुसेना और आयुध फैक्ट्रियों के संबंध में सभी निर्माण-कार्यों का तकनीकी नियंत्रण में निहित है।	
	(ii)	Technical Control of all works in respect of the Army, Navy, Air Force and Ordnance Factories is vested in	
	Ans.	Engineer in Chief.	[Auth: Para 199 RMES]
	(iii)	एक छावनी में विद्यमान सड़क को के अनुमोदन से बंद किया जा सकता है।	
	(iii)	The existing road in a Cantonment may be closed on the approval of the	
	Ans.	GOC-in-C.	[Auth: Para 237 MESR]
	(iv) अगले वित्त वर्ष में अग्रणीत नहीं किए जाते हैं।	
	(iv) are not carried over to next financial year.	
	Ans.	Minor Works.	[Auth: Para 20 DWP]
	(v) सक्रियात्मक निर्माण-कार्य क्षेत्र घोषित करता है।	
	(v) declares Operational Works area.	
	Ans.	Govt. of India.	[Auth: Para 2 of OP Works Procedure]
	(vi)	सावधिक ठेका के संबंध में प्रत्येक कार्य आदेश की प्राक्कलित लागत रुपए से अधिक नहीं होनी चाहिए।	
	(vi)	An estimated cost of each work order should not be exceeded Rs. in respect of Term Contract.	
	Ans.	Rs. 1,50,000/-.	[Auth : Condition no. 4A of IAFW 2249- General Conditions of Contract]
	(vii)	सड़कों का चौड़ीकरण/पुनर्निर्माण के रूप में माना जाएगा।	
	(vii)	Widening/reconstruction of Roads will be treated as	
	Ans.	Original Works.	[Auth : Para 242 MESR; Para 4(a) DWP]

	(ख)	वह कौन सा दस्तावेज़ है जिस पर बिना भुगतान की गई मज़दूरियों का भुगतान किया जा सकता है? कृपया उस आवधिकता को बताएं जिसके भीतर बिना भुगतान की गई मज़दूरियों का दावा किया जा सकता है?
	(b)	What is the document on which unpaid wages can be paid? Please intimate the periodicity within which unpaid wages can be claimed? (3 Marks)
	Ans.	The payment of unpaid wages will be paid on Hand Receipt (IAFW-2260). [Auth : Para 552 MESR] The unpaid wages can be claimed within twenty four months of its becoming due, otherwise deemed to be forfeited. [Auth : Para 552 MESR, Para 157 UA Manual]
5.	(क)	संक्रियात्मक निर्माण-कार्य परिसम्पत्तियों के निपटान का आदेश कौन दे सकता है और क्या निपटान से पूर्व किसी प्राधिकारी की सहमति अपेक्षित है?
	(a)	Who can Order the Disposal of Operational Works assets and whether concurrence of any authority is required before disposal? (2 Marks)
	Ans.	The Divisional Commander, who has ordered the executions of operational work can order the disposal of operational work assets. However, concurrence of Corps Headquarters will be obtained prior to dismantling and disposal of assets. [Auth : Para 20 of OP Works]
	(ख)	निम्नलिखित विवरणों पर अपनी लेखापरीक्षा टिप्पणी करें:- Please offer your Audit Comments on the following statements:- (2 Marks each)
	(i)	एक संक्रियात्मक निर्माण-कार्य को दो कार्य अवधियों (सीज़नों) से परे विस्तारित किया गया है।
	(i)	An operational work has been extended beyond two working seasons.
	Ans.	No operational works should be extended beyond two working seasons. [Auth: Para 29 of OP Works]
	(ii)	मार्च 2017 के माह के लिए रोकड़ व्यय से संबंधित आपूर्ति और सेवा अग्रदाय लेखा का मासिक विवरण क्षेत्रीय रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के कार्यालय में दिनांक 10.04.17 को प्रस्तुत किया गया है।
	(ii)	The monthly statement of S&S Imprest account pertaining to cash expenditure for the month of March'2017 submitted on 10.04.17 in Regional PCDA/CDA's office.
	Ans.	The last statement of account should be submitted before closure of financial year i.e. 31 st March'2017. Therefore, submission of cash expenditure on 10.04.2017 is not in order. [Auth : Para 63 OP Works]
	(iii)	एक फॉर्मेशन इंजीनियर ने एक संक्रियात्मक निर्माण-कार्य को निष्पादित करने के लिए एक ठेका किया है।
	(iii)	A Formation Engineer has entered into contract to execute an operational work.
	Ans.	The Formation Engineer has to execute operational works ordered on him departmentally. They can not execute operational works through contract. [Auth : Para 8 OP Works]

	(iv)	सैन्य टुकड़ियों का उपयोग एक सक्रियात्मक निर्माण-कार्य को निष्पादित करने के लिए उस पर बिना किसी प्रभारों के लेवी किए किया गया था।
	(iv)	The troops were used for execution of operational works without levying any charges for the same.
	Ans.	The troops, equipments and transport available with the Unit can be used for execution of operational works without levying charges. [Auth : Para 12 of OP Works]
6.	(क)	ए.ए.ओ. बी.एस.ओ. के कार्यालय ने इस तर्क पर लाइसेंस बिलों की वसूली रोक दी है कि बी.एस.ओ. ने दखल विवरणियों (आकूपेशन रिटर्न्स) को प्रस्तुत नहीं किया है। क्या ए.ए.ओ. बी.एस.ओ. की कार्रवाई नियमानुसार है?
	(a)	AAO BSO office has stopped recovery of License Fee Bills on the plea that BSO has not submitted occupation returns. Whether action of AAO BSO is in order? (3 Marks)
	Ans.	AAO BSO's action is not in order. If occupation returns are not received in time, the AAO BSO should prepare License Fee Bills on the basis of the entries in the Revenue Ledger for the previous month, subject to the re-adjustment on receipt of the occupation returns. [Auth : Para 198 of UA Manual]
	(ख)	एम.ई.एस. ठेकेदार को एक खुला (ओपन) चैक जारी किया गया था। ए.ओ. जी.ई. की क्या भूमिका है?
	(b)	An open cheque was issued to the MES Contractor. What is the role of AO GE? (3 Marks)
	Ans.	Normally payment of Bills should be made by means of crossed cheque in favour of the contractor. However, an open cheque can be issued to the contractor having no Bank Account. A writing declaration should be obtained from the contractor, that he accepts the risk involved and recorded by the AO GE. He will mark red ink entry "Payment by Open Cheque" at the top of the payment encasement of such bills. He should also verify the contractor's acknowledgement for open cheque. [Auth: Para 141 of UA Manual]
	(ग)	ए.ओ. जी.ई. कार्यालय के सर्विस लेबल प्रभारों का वहन कौन करेगा?
	(c)	Who will bear the service label charges of AO GE's office? (2 Marks)
	Ans.	The concerned GE will bear the service label charges of AO GE office. [Auth: Para 18 UA Manual]
	(घ)	ए.ओ. जी.ई. के कार्यालय में निम्नलिखित दस्तावेजों को बनाए रखे रहने की अवधि का कृपया उल्लेख करें:
	(d)	Please intimate the retention period of following documents in AO GE's office. (2 Marks)
	(i)	माप पुस्तिका Measurement Book
	Ans.	10 years after completion of work.

	(ii)	बिल डायरी रजिस्टर Bill Diary Register
	Ans.	2 years.
	(iii)	राजस्व बही Revenue Register
	Ans.	5 years.
	(iv)	आपत्ति विवरणों का रजिस्टर Register of Objection Statements
	Ans.	3 years.
	(v)	प्राप्ति और प्रभारों का सार Abstract of Receipts and Charges
	Ans.	5 years.
	(vi)	ठेका अनुबंधों की द्वितीय प्रतिलिपियां Duplicate copies of Contract Agreement
	Ans.	6 years after the date of completion.
		[Auth : Appendix "A" of UA Manual]
7.	(क)	क्षेत्रीय रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के कार्यालय के 'ई' अनुभाग द्वारा स्थायी जमानत जमा को वापस करने से पूर्व किन-किन बिन्दुओं को देखा जाना चाहिए?
	(a)	What are the points to be seen by "E" section of Regional PCDA/CDA's office before refund of Standing Security Deposit? (4 Marks)
	Ans.	The following points to be seen by "E" section of Regional PCDA/CDA's office before refund of Standing Security Deposit. (i) There are no claims/demands are outstanding against the concerned contractor. (ii) A period of 12 months (defects liability period) has been passed since the completion of the last contract executed by the contractor. (iii) Any guarantee period in any particular contract executed by the contractor is over. (iv) Final Bills in respect of all contracts have been paid. [Auth: Para 38 OM Part-VIII]

	(ख)	कृपया बताएं कि क्या चालू लेखा रसीदों (आर.ए.आर.) को तकनीकी परीक्षक के पास उसकी पश्च भुगतान तकनीकी जांच के लिए भेजा जाना अपेक्षित है?
	(b)	Please intimate whether RARs are required to be sent to the Technical Examiner for his post payment technical check. (2 Marks)
	Ans.	RARs are not required to be sent to the Technical Examiner for his post-payment technical check unless specially called for by him. [Auth: Note under Para 58(ii) OM Part-VIII]
	(ग)	टी.बी.ओ. किसे कहते हैं और उसके लिए प्रयुक्त कूट शीर्ष क्या है?
	(c)	What is TBO and Code Head used for the same? (2 Marks)
	Ans.	This head is used for the purpose of transfer of charges or receipts from one MES formation to another within the Audit area of the same PCDA/CDA and must close with "NIL" balance every financial year. The code head used for the TBO is 00/022/10. [Auth : Para 85 OM Part-VIII), addenda VI, III]
	(घ)	निर्माण-कार्य व्यय की वार्षिक समीक्षा के विवरण "जी" में कौन सी सूचना निहित होती है?
	(d)	What information is contained in the statement "G" of Annual Review of Works Expenditure (ARWE)? (2 Marks)
	Ans.	Statement "G" of ARWE Report showing the actual working of the Standard Schedule of rates. The cases of Contracts above Rs. One Lakh of all contracts wherein items of works were priced at Scheduled rates and contractor were asked to quote percentage above or below that price. [Auth: Para 127 of OM Part-VIII]
8.	(क)	ठेके में किए गए संशोधन की संवीक्षा किए जाने के दौरान वे कौन से मामले हैं जिनमें 'ई' अनुभाग द्वारा अगले उच्चतर प्राधिकारी की स्वीकृतियों को देखा जाना चाहिए?
	(a)	What are the cases in which the sanctions of next higher authority should be seen by "E" section while scrutinizing the Amendment to the contract? (3 Marks)
	Ans.	While scrutinizing the amendment to the Contract in "E" section, sanctions of the next higher authority should be seen in respect following cases. (i) If an amendment involves enhancement of contract rates. (ii) If an amendment issued after signing the final bill by the contractor and amendment issued after expiry of period covered by the contract in respect of term contracts. (iii) If an amendment involving change of specifications in respect of items containing freak rates. [Auth: Para 30 (ii) OM Part-VIII]

	(ख)	किन वाउचरों को रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक को पश्च लेखापरीक्षा के लिए प्रस्तुत नहीं किया जाता है?
	(b)	Which vouchers are not submitted to the PCDA/CDA for post audit? (3 Marks)
	Ans.	The following vouchers are not submitted to PCDA/CDA for post audit along with cash assignment cash book. (i) Muster Rolls or other vouchers in support of payments to labours irrespective of amount, work charged personnel bills and bills of industrial personnel. (ii) Other cash vouchers whether relating to works or contingencies, the amount of which does not exceed Rs. 100/- . [Auth : Para 50 OM Part-VIII]
	(ग)	संरचनात्मक दोषों के कारण भवनों को अपनी सामान्य जीवनावधि के समाप्त होने से पूर्व ध्वस्त कर दिया गया था। हानि विवरण का क्या मूल्य होगा?
	(c)	The buildings were demolished before the expiry of their normal life due to structural defects. What will be the value of loss statement? (2 Marks)
	Ans.	If the buildings were demolished before the expiry of their life represent a “real loss” and un expired value of such buildings will be reflected in loss statement. [Auth: Note under Para 162 MES LAM]
	(घ)	जी.ई. के सब-डिवीजन की लेखापरीक्षा के दौरान क्षेत्रीय लेखापरीक्षा अधिकारी ने यह ध्यान दिया कि ए.ए.ओ. जी.ई. को यू.एस.आर. को प्रस्तुत करने में असाधारण विलम्ब हुआ था। कृपया टिप्पणी करें।
	(d)	During the audit of Sub Division of GE, RAO noticed that there was unusual delay in submission of USRs to AOGE. Please comment. (2 Marks)
	Ans.	In the cases of unusual delay in submission of USRs to AO GE, RAO should bring the fact to the notice of MES Officer through his Inspection Report. [Auth: Para 62 MES LAM]

भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा) (क) थलसेना SECTION-II (Store Accounts and Internal Audit) (A) ARMY		
1.	(क)	सैन्य फार्म की रोकड़ बही में निम्नलिखित मदों का किस प्रकार कीमत निर्धारण किया जाएगा और उन्हें हिसाब में लिया जाएगा?
	(a)	How the following items will be priced and accounted for in cash book of Military Farm?
	(i)	आयातित भंडार
	(i)	Imported Stores (1.5 Marks)
	Ans.	Invoice price (converted at the official rate of exchange) [Auth: Para 194(a) of SAI]
	(ii)	ए.एस.सी., ए.ओ.सी., फैक्ट्रियों आदि द्वारा आपूर्ति किए गए भंडार
	(ii)	Stores supplied by ASC, AOC, Factories etc. (1.5 Marks)
	Ans.	Payment issue rates. [Auth: Para 194(c) of SAI]
	(ख)	एक स्टाक वर्ष के दौरान ए.ओ.सी. डिपुओं की संस्थापनों में स्टाक पड़ताल के चक्रों की संख्या का उल्लेख करें:
	(b)	Mention the number of cycles of stock taking in the installations of AOC Depots during a stock year :
	(i)	आयुध भंडार अनुभाग
	(i)	Ordnance Stores Section (1.5 Marks)
	Ans.	One [Auth: Para 280(a) of SAI]
	(ii)	मोबाइल अफसर किट भंडार
	(ii)	Mobile Officers kit stores (1.5 Marks)
	Ans.	Four [Auth: Para 280(c) of SAI]
	(ग)	एक यांत्रिक परिवहन दुर्घटना में वाहन का कोई अवनयन (डाउनग्रेडेशन) अन्तर्ग्रस्त नहीं था। निवल हानि का आकलन व्यक्तियों से की गई अर्थदंडात्मक वसूलियों को घटा करके किया गया था। क्या यह नियमानुसार है?
	(c)	In an MT accident no down gradation of vehicle was involved. Net loss was arrived after deducting the penal recoveries made from the individuals. Is it in order? (2 Marks)
	Ans.	Penal recoveries from individuals will not be deducted from the amount of loss. [Auth: Note –ii under Para 247(c) of SAI]

	(घ)	ए.एस.सी. भंडारों की मार्गस्थ हानियों में रेलवे के विरुद्ध दावे का आकलन किस प्रकार किया जाएगा?
	(d)	How claim against Railways will be assessed in transit loss of ASC stores? (2 Marks)
	Ans.	Cost of payment issue rates plus cost of special packing material if not included in in payment issue rate and the cost of credit note on which the stores were dispatched from the issuing establishment. [Auth: Para 250(c) of SAI]
2.	(क)	एक सैन्य स्टेशन में 101 किलोग्राम से 110 किलोग्राम डबल रोटी की आवश्यकता (निःशुल्क तथा साथ ही भुगतान पर निर्गम के लिए) होती है। क्या इस स्टेशन पर एक सैन्य बेकरी का कार्य करना प्राधिकृत है?
	(a)	A military station has the daily requirement (for free as well as payment issue) of 101 Kg to 110Kg of bread. Is a military bakery authorized to function at this station? (2 Marks)
	Ans.	No, places where the daily requirement for free as well as payment demands is 113.398 kgs or more, a bakery is authorised to function. [Auth: Para 209 of SAI]
	(ख)	वसूली दरों के नियतन में निम्नलिखित मदों को कहां सम्मिलित किया जाता है?
	(b)	In fixation of recovery rates where the following items are included?
	(i)	सामान्य पैकिंग सामग्री का मूल्य
	(i)	The value of ordinary packing material (1.5 Marks)
	Ans.	Vocabulary rates for stores [Auth: Para 222(d) of SAI]
	(ii)	पैकिंग के लिए मजदूरी की लागत
	(ii)	Cost of Labour for packing. (1.5 Marks)
	Ans.	Departmental charges. [Auth: Para 222(d) of SAI]
	(ग)	क्या रक्षा मंत्रालय (वित्त) का एक सिविलियन अधिकारी एक आयुध डिपो से सम्बद्ध रोकड़ भुगतान निर्गम अनुभाग से नकद भुगतान पर भंडारों की खरीद के लिए हकदार है?
	(c)	Is a civilian officer of Ministry of Defence (Finance) entitled to purchase of stores at cash payment from the cash payment issue section attached to an ordnance depot? (2 Marks)
	Ans.	Yes [Auth: Para 85(g) of SAI]

	(घ)	यूनितों द्वारा लौटाई गई खाली पैकिंग सामग्री की कम प्राप्ति को आपूर्ति डिपुओं में किस प्रकार हिसाब में रखा जाता है?
	(d)	How the short receipts of empty packing materials returned by units are being accounted in supply depots? (3 Marks)
	Ans.	In case of short receipt, packing material to the equivalent amount will be vouchered to unit on their indents. [Auth: Para 105 (b) (iii) of SAI]
3.	(क)	आपूर्ति डिपुओं द्वारा सिपाहियों के बागों से ताज़ी सब्जियों की अधिप्राप्ति किस दर पर की जाएगी?
	(a)	At what rate the fresh vegetables will be procured from soldier's garden by the supply depots? (2 Marks)
	Ans.	Soldiers will be paid for either at current local contract rate or at the military farm production rate, whichever is lesser. [Auth: Para 107(b) of SAI]
	(ख)	क्या सैन्य फार्म यूनितों को सीधे चारा की आपूर्ति करने के लिए प्राधिकृत हैं?
	(b)	Is Military farm authorized to supply fodder directly to units? (2 Marks)
	Ans.	Yes, provided that at station where military farm exist but where no ASC Supply units functions. [Auth: Note 1 under Para 106 (vii) of SAI]
	(ग)	स्टाक सत्यापन पर पाई गई विसंगतियों का समायोजन किस प्रकार किया जाता है?
	(c)	How the discrepancies found on stock taking are adjusted? (3 Marks)
	Ans.	Discrepancies found on stock taking between ground and ledger balances will be properly investigated and promptly adjusted. Surpluses will be brought on charge on certified receipt vouchers (and under the orders of the CFA in the case of ordnance depots) and deficiencies written off on loss statements duly sanctioned by the CFA. These adjusting entries will be posted in the relevant ledger folio or account card just above the red line. [Auth: Para 270 of SAI]
	(घ)	एक स्टाक धारक कब सेवायोग्य अथवा मरम्मतयोग्य मानक प्रकार के पेट्रोल, तेल, स्नेहक डिब्बे का निबटान कर सकता है?
	(d)	When a stock holder can dispose serviceable or repairable standard type of POL container? (3 Marks)
	Ans.	Provided that, guiding and reserve prices of these stores have been fixed by appropriate authority and declared surplus, when no longer fit to be used for white products and are not required for storage of back oil. [Auth : Para 262 (III) and 262 (III) (D) of SAI]

4.	(क)	स्थानीय लेखापरीक्षा अधिकारी एक लेखा पुस्तक में मिटाया गया, अधिलेखन (ओवरराइटिंग) किया गया और बिना अधिप्रमाणित किए गए सुधार पाता है। इस संबंध में स्थानीय लेखापरीक्षा अधिकारी द्वारा क्या किया जाना चाहिए?
	(a)	LAO observes erasures, overwriting and unattested corrections in an account book. What LAO should do in this regard? (3 Marks)
	Ans.	LAO should verify the particular entries from the original documents, etc. He should also consider carefully whether an extension of 'test check' called for. [Auth: Para 42 (ii) of ALAM II (1991 Edn)] [Auth: Para 42 (ii) of ALAM II (2013Edn)]
	(ख)	संबन्धीकरण और युग्मन के बीच अंतर को बताएं।
	(b)	Distinguish between linking and pairing. (3 Marks)
	Ans.	Linking” means bringing together an entry in a ledger, etc., and supporting voucher, to ensure that the entry in the ledger, etc., is strictly in accordance with the voucher, or vice versa. Pairing” means bringing together two documents which are supposed to be facsimile copies, one of the other, to ensure that they are in fact, identical. [Auth: note:2 under para 32(b)& note:1 under Para 51 of ALAM I (1991 Edn) [Auth: note:2 under para 52(b)& note:1 under Para 72 of ALAM I (2013Edn)
	(ग)	जब भंडारों को एक उपभोगकर्ता यूनिट से एक दूसरी उपभोगकर्ता यूनिट को अंतरित किया जाता है तो वाउचर की किस प्रति को छोड़ दिया जाता है?
	(c)	Which copy of the voucher is being left out when stores are transferred from one consuming unit to another consuming unit? (2 Marks)
	Ans.	'D' copy of the voucher being left out. [Auth: Para 59 of ALAM Part I (1991 Edn)] [Auth: Para 81 of ALAM Part I (2013 Edn)]
	(घ)	एक यूनिट स्थानीय लेखापरीक्षा अधिकारी (ए) के क्षेत्र से स्थानीय लेखापरीक्षा अधिकारी (बी) के अन्य क्षेत्र में स्थानांतरित होती है। स्थानीय लेखापरीक्षा अधिकारी (ए) और स्थानीय लेखापरीक्षा अधिकारी (बी) दोनों एक ही रक्षा लेखा प्रधान नियंत्रक के अधीन हैं। क्या स्थानीय लेखापरीक्षा अधिकारी (ए) सीधे स्थानीय लेखापरीक्षा अधिकारी (बी) को विशेष रिपोर्ट भेज सकता है?
	(d)	A unit transferred from the area of LAO 'A' to another area of LAO 'B'. Both LAO 'A' and 'B' are under same PCDA. Can LAO 'A' send Special report to LAO 'B' directly? (2 Marks)
	Ans.	Yes [Auth: Para 311 of ALAM Part I (1991 Edn)] [Auth: Para 307 of ALAM Part I (2013 Edn)]

5.	(क)	क्या स्थानीय लेखापरीक्षा अधिकारी द्वारा चालू सेवा पुस्तिका का वार्षिक रूप से 100% नमूना जांच करना अपेक्षित है?
	(a)	Is it required to test check 100% of the current service book annually by LAO? (3 Marks)
	Ans.	No, twenty Five Percent of the current service books of the civilian establishment serving with units and formations will normally be selected for test check within each period of approximately twelve months. [Auth: Para 463 of ALAM Part I (1991 Edn)] [Auth: Para 453 of ALAM Part I (2013 Edn)]
	(ख)	विभागीय विनियम के अधीन लगाए गए एक वरिष्ठ कार्यपालक अफसर के द्वारा रोकड़ शेष की आकस्मिक जांच की जानी आवश्यक है। वह स्थानीय लेखापरीक्षा अधिकारी, जो उसी स्टेशन पर है, की सहायता की कामना करता है। क्या स्थानीय लेखापरीक्षा अधिकारी कार्यपालक अफसर की सहायता कर सकता है?
	(b)	A senior executive officer deputed under the Departmental Regulation has to carryout surprise check of cash balance. He seeks the assistance of LAO who is in that station. Can LAO assist the executive officer? (4 Marks)
	Ans.	Yes, provided that the assistance will ordinarily limited to cases where the administrative Authorities have any difficulty in closing the cash book and arriving at the correct balance on the date of surprise check or in the case of suspected fraud. [Auth: Para 24 of ALAM Part II 1991 Edn] [Auth: Para 24 of ALAM Part II 2013Edn]
	(ग)	एक छावनी बोर्ड एक पार्क के विनिर्माण के लिए सरकार से विशेष सहायता अनुदान प्राप्त करता है। भारी वर्षा के कारण कार्य को रोक देना पड़ा और उस वित्तीय वर्ष के अंत तक अनुदान का केवल 75% का व्यय किया गया था। परियोजना के न पूरा किए जाने के कारण होने वाली हानि से बचने के लिए छावनी बोर्ड ने अगले वित्तीय वर्ष में शेष 25% का व्यय कर दिया और परियोजना को पूरा कर दिया। क्या यह नियमानुसार है?
	(c)	A cantonment board gets special grant-in-aid from Government for construction of a park. Due to heavy rain the work got stalled and only 75% of the grant was expended till the end of that financial year. To avoid loss on account of non-completion of the project, the cantonment board spent the remaining 25% in the next financial year and completes the project. Is it in order? (3 Marks)
	Ans.	Not in order. The unspent balance should be surrendered to the Government and an application for re-grant during the next financial year made simultaneously. [Auth: Para 395(iv) of ALAM Part I (1991 Edn)] [Auth: Para 395(iv) of ALAM Part I (2013 Edn)]

6.	(क)	एक फार्मेशन में कार डायरी की लेखापरीक्षा करने के दौरान स्थानीय लेखापरीक्षा अधिकारी यह देखता है कि एक विशेष माह में कई अवसरों पर ड्यूटी की प्रकृति का उल्लेख 'विविध ड्यूटी' के रूप में किया गया था। कृपया टिप्पणी करें।
	(a)	During audit of car diary in one formation, LAO observed that the nature of duty was mentioned as 'miscellaneous duty' in many occasions in a particular month. Please comment. (3 Marks)
	Ans.	The specific nature or purpose of duty has been clearly mentioned under the column "Nature of duty":. All journeys against which. the nature of duty performed has not clearly been specified will be treated as for 'non duty purposes' and officers using Government transport will be charged for the mileage at the normal rates laid down in A.L 928/1945 as amended. [Auth: Para 310 (vii) (A) (a) and note under the same ALAM Part I (1991 Edn)] [Auth: Para 306 (vii) (A) (a) and note under the same ALAM Part I (2013 Edn)]
	(ख)	कृत्रिम अंग केन्द्र एक उस जे.सी.ओ. को सामान्य दर से 50% की दर से कृत्रिम अंग को जारी करता है जिसकी नियोग्यता न तो सैन्य सेवा के कारण हुई है और न ही सैन्य सेवा से बढ़ी है। क्या यह नियमानुसार है?
	(b)	Artificial Limb Centre issues artificial limb at 50% of the normal rate to a JCO whose disability is not attributable to nor aggravated by military service. Is it in order? (2 Marks)
	Ans.	Yes, it is in order. [Auth: Para 206 (b) (2) ALAM Part I (1991 Edn) [Auth: Para 213 (b) (2) ALAM Part I (2013 Edn)
	(ग)	थलसेना आयुध कोर डिपो में निम्नलिखित मदों की गणना किस प्रकार की जाएगी:-
	(c)	How the following items will be accounted in the army ordnance corps depot?
	(i)	लेखांकन यूनिट क्विंटलों में है और भार की माप 200.045 किलोग्राम है
	(i)	Accounting unit is quintals; and weight measured is 200.045 Kg (1.5 Marks)
	Ans.	2.00 quintals [Auth: Para 211 (B) (a) ALAM Part I (1991 Edn)] [Auth: Para 218 (B) (a) ALAM Part I (2013 Edn)]
	(ii)	लेखांकन यूनिट ग्राम में है और भार की माप 93 ग्राम है (एक बहुमूल्य धातु नहीं है)
	(ii)	Accounting unit is gram and weight measured is 93 gram (not a precious metal) (1.5 Marks)
	Ans.	90 gram [Auth: Para 211 (B) (b) ALAM Part I (1991 Edn)] [Auth: Para 218 (B) (b) ALAM Part I (2013 Edn)]

	(घ)	किसी यूनिट अथवा फार्मेशन की लेखापरीक्षा का अंतरण वार्षिक से अर्धवार्षिक करने के लिए कौन सक्षम प्राधिकारी है?
	(d)	Who is the competent authority to transfer the audit of any unit or formation from Annual to Half yearly? (2 Marks)
	Ans.	PCDA/CDA at their discretion and for reasons recorded can transfer any particular unit or formation from annual audit to half yearly. [Auth: Para 7 of ALAM Part II (1991 Edn)] [Auth: Para 7 of ALAM Part II (2013 Edn)]
7.	(क)	सरकार द्वारा पट्टे पर लिए गए क्वार्टर को कर्नल के रैंक के स्टेशन कमांडर के लिए आरक्षित किया गया है। क्या यह नियमानुसार है?
	(a)	A quarter leased by Government reserved for station commander of the rank Colonel. Is it in order? (2 Marks)
	Ans.	Not in order. Quarters will be reserved for Station commanders of the rank of Brigadier only. [Auth: Para 1013 of DSR]
	(ख)	एक अफसर फील्ड में तैनाती पर अपने परिवार के लिए आवास को रखे रहता है। फील्ड में 18 महीने तक सेवा करने के बाद उसकी तैनाती एक नए शांत स्टेशन में कर दी गई। स्टेशन कमांडर क्वार्टरों के आबंटन के लिए रखरखाव की गई वरीयता सूची में 18 महीनों का पूर्व दिनांकन (एंटीडेट) प्रदान कर देता है और उसे क्वार्टर आबंटित कर देता है। कृपया टिप्पणी करें।
	(b)	An officer on posting to field retains his family accommodation. After serving in field for 18 months, he got posted to a new peace station. Station commander grants antedate of 18 months in the seniority list maintained for allotment of quarters and allotted quarter to him. Please comment. (3 Marks)
	Ans.	It is incorrect. Seniority can be antedated by half the period they spent in the previous station. [Auth: Para 1022 of DSR]
	(ग)	श्रेणी 'ए' और श्रेणी 'बी' की स्थापनाओं के द्वारा आयोजित किए गए पुनश्चर्या पाठ्यक्रम को क्या प्राधिकृत पाठ्यक्रम के रूप में माना जा सकता है?
	(c)	Can the refresher courses conducted by Cat 'A' and Cat 'B' establishments be treated as authorized courses? (2 Marks)
	Ans.	Yes, provided that the refresher courses run under the specific orders of Army Headquarters. [Auth: Para 259(a) of DSR]

	(घ)	क्या थलसेना के एक कैडेट को राष्ट्रीय रक्षा अकादमी खड़गवासला में 3 वर्षों के पाठ्यक्रम को पूर्ण किए जाने के तत्काल बाद थलसेना में कमीशन प्रदान किया जाएगा?
	(d)	Will an Army Cadet be granted Commission in army immediately after completion of 3 years course at NDA Khadakvasala? (3 Marks)
	Ans.	No, they have to proceed for further training at IMA Dehradun. [Auth: Para 262 of DSR]
8.	(क)	निम्नलिखित मामलों में भगोड़ा रिपोर्ट करने के लिए कौन उत्तरदायी है?
	(a)	Who is responsible to report the desertion in the following cases?
	(i)	एक नया भर्ती रंगरूट अपने 'रहदारी' प्रमाणपत्र की प्राप्ति के 48 घंटों के भीतर कार्यभार ग्रहण करने में असफल रहता है।
	(i)	A newly enrolled recruit fails to join within 48 hours of receipt of his 'Rahdari' certificate? (1.5 Marks)
	Ans.	Recruiting officer or assistant recruiting officer responsible for enrollment. [Auth: Para 377 (vii) of DSR]
	(ii)	एक रंगरूट भर्ती स्टाफ के द्वारा भर्ती किए जाने के पश्चात किन्तु उस यूनिट, जिसमें वो तैनात किया गया है, में कार्यभार ग्रहण करने से पूर्व भगोड़ा हो गया।
	(ii)	A recruit deserted after enrollment by recruiting staff but before joining the unit to which he is posted. (1.5 Marks)
	Ans.	Unit concerned [Auth: Para 380 of DSR]
	(ख)	क्या थलसेना यूनिटों/फार्मेशनों की लोक निधि को भारतीय रिजर्व बैंक, भारतीय स्टेट बैंक अथवा भारतीय स्टेट बैंक के एजेंट के रूप में कार्यरत सहायक बैंक से इतर बैंक में जमा किया जा सकता है?
	(b)	Can public fund of army units/formations be deposited in bank other than RBI, SBI and subsidiary bank functioning as agents of state bank of India? (3 Marks)
	Ans.	Public fund can also deposited with nationalised bank which has capacity to meet cash requirements on short notice, provided it would not charge banking charges for Government cheques and would also furnish bank statements as and when required by Audit officer. [Auth: Para 810 of DSR]

(ग)	प्रभार को सौंपने और ग्रहण करने के दौरान प्रभार ग्रहण करने वाला अफसर 'सौंपने और ग्रहण करने की रिपोर्ट' में उल्लिखित कुछ भंडारों की हालत पर असहमति प्रकट करता है। इस स्थिति पर किस प्रकार की कार्रवाई की जाएगी?
(c)	During handing and taking over, the officer taking over charge disagrees with the condition of certain stores mentioned in 'the handing and taking over report'. How this situation is dealt with. (2 Marks)
Ans.	A station Board, whose opinion will be binding on both officers will be convened by the CO station to report on the matter. The board will state the cause to which in its opinion, the discrepancy is due and will forward the proceeding to convening officer for disposal. [Auth: Para 867 of DSR]
(घ)	तात्कालिकता के कारण एक यूनिट के पास उस गोलाबारूद डिपो, जिस पर वह निर्भर है, को अतिरिक्त गोलाबारूद को सौंपने के लिए पर्याप्त समय नहीं है। वे उसे अपने साथ नए स्टेशन में ले गए। क्या यूनिट के द्वारा की गई कार्रवाई सही है?
(d)	Due to urgency, a unit has no adequate time to handover the additional ammunition to the ammunition depot on which they are dependent. They carried the same along with them to the new station. Is the action by the unit is correct? (2 Marks)
Ans.	It is incorrect. The additional ammunition will be handed over on regular vouchers to another unit in the same station under the orders of OC station. The latter unit will return it to the nearest ammunition depot. [Auth: Para 921 of DSR]

**भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा)
(ख) वायुसेना**

**SECTION-II (Store Accounts and Internal Audit)
(B) AIRFORCE**

1.	(क)	सामान्य उपयोगकर्ता वाहन/हाईब्रिड वाहन पर की जाने वाली तीसरे और चौथे चरण की मरम्मत क्या होगी? क्या कार्रवाईयां सम्मिलित है?
	(a)	What would be the third and fourth line repair to common user vehicle/hybrid vehicles be carried out? What actions are involved? (3 Marks)
	Ans.	If, on categorization by the EME, common user vehicles are found to be requiring third and fourth line repairs (i.e. complete dismantling, overhaul and rebuilding), they are to be transferred from the Air Force to Army ordnance. This also applies to the common - user chassis of Hybrid vehicles, which when transferred to the Army Ordnance for third and fourth line chassis repairs must be stripped of their specialist equipment prior to transfer and the specialist equipment remounted by the unit concerned upon renovated chassis. [Auth: Para 80 of Chapter 20 of IAP-1501]
	(ख)	एयरक्राफ्ट सर्विसिंग फार्म 700 की लेखापरीक्षा के उद्देश्य का और उसके लिए लेखापरीक्षा की अधिकतम प्रतिशतता का उल्लेख करें। वह अवधि क्या है जिसके लिए उसे रखा जा सकता है?
	(b)	State the purpose of auditing Aircraft Servicing form 700 and Maximum percentage of audit for it. What is the period for which it can be retained? (7 Marks)
	Ans.	The quantity of aviation fuel issued to Aircraft will be linked from the issue vouchers into Form 700 (Air Craft Servicing Form) to the extent of 10% of the Internal Issue Vouchers raised during the month selected for detailed Audit, to see that the quantity drawn as per IAFF (Q) 419 (MOD) agrees with that recorded on Form 700. Likewise, from the issue of oil recorded in the Flight Oil Books, a few case will be selected and linked in to F.700. Form 700 will be returned, after scrutiny, within a maximum period of 3 days, beyond which they should not be retained. (Auth: Para 198 and Note-02 below Para 198, AFLAM)
2.	(क)	यूनिट के ओ.सी. ने अत्यावश्यक परिस्थितियों के अधीन अपेक्षाकृत सस्ते मार्ग से इतर मार्ग से उपस्कर को प्रेषित किया है। किया गया अतिरिक्त व्यय उसकी वित्तीय शक्तियों के भीतर नहीं आता है। कृपया टिप्पणी करें।

	(a)	OC of the unit has dispatched the equipment by other than cheaper route under emergent circumstances. The extra expenditure incurred does not fall under his financial powers. Please Comment. (3 Marks)										
	Ans.	When the necessity for dispatching equipment by a method other than the cheapest is due to equipment not being available for issue at the time indents are received, sanction for the extra expenditure may be accorded by the OC. If the extra expenditure exceeds the financial powers of the OC of the unit, Form A-497 is to be raised to obtain the sanction of higher authority. In cases of emergency, this sanction may be anticipated. [Auth: Para 71 of Chapter 3 of IAP 1501]										
	(ख)	लगभग सात ट्रक भार के भंडार/गोलाबारूद के प्रेषण (कन्साइन्मेंट) को रेल के द्वारा प्रेषित किया जाना है। संबंधित यूनिट ने क्यू.एम.जी. को सूचित कर दिया है। क्यू.एम.जी. ने यूनिट के ओ.सी. से यह कहा है कि वे उसके प्रेषण के लिए रेल आदेश जारी करें। टिप्पणी करें।										
	(b)	Consignment of stores/ammunition of approximately seven trucks loaded is to be dispatched through rail. The unit concerned has informed QMG. QMG asked the OC of the unit to issue rail order for their dispatch. Comment. (7 Marks)										
	Ans.	When consignment of stores, ammunition or explosives in excess of six trucks loads are to be moved by rail, units concerned are to inform Air HQ (Movements) by letter or signal for railway wagons required together with particulars of goods to be dispatched. Air HQ (Movements) will then ask QMG to issue rail orders for their dispatch. This does not apply to dispatch of ammunition and explosive to ports for dispatch overseas. [Auth: Para 68 of Chapter 3 of IAP 1501]										
3.	(क)	निम्नलिखित मदों के लिए अधिकतम समर्थवान (पोटेन्शियल) स्थापना क्या है?										
	(a)	What is Maximum Potential Establishment (MPE) for the following items: (5 Marks)										
	(i)	आयातित भंडार										
	(i)	Imported Stores										
	Ans.	MPE for the items is as under: (a) Imported Stores: <table style="margin-left: 40px;"> <tr> <td>(a) Non-perishable Class 'A' and 'B' items</td> <td>39 months</td> </tr> <tr> <td>(b) Non-perishable Class 'C' items</td> <td>50 months</td> </tr> <tr> <td>(c) Perishable items except dopes</td> <td>24 months</td> </tr> <tr> <td>(d) Dopes</td> <td>15 months</td> </tr> <tr> <td>(e) 'A', 'B' and 'C' class stores procured from USSR</td> <td>60 months</td> </tr> </table>	(a) Non-perishable Class 'A' and 'B' items	39 months	(b) Non-perishable Class 'C' items	50 months	(c) Perishable items except dopes	24 months	(d) Dopes	15 months	(e) 'A', 'B' and 'C' class stores procured from USSR	60 months
(a) Non-perishable Class 'A' and 'B' items	39 months											
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(d) Dopes	15 months											
(e) 'A', 'B' and 'C' class stores procured from USSR	60 months											
	(ii)	स्वदेशी भंडार										

	(ii)	Indigenous Stores
	Ans.	<p>Indigenous Stores:</p> <p>(a) Non-perishable items:</p> <p>(i) 'A' and 'B' Class stores 24 months</p> <p>(ii) 'C' stores 30 months</p> <p>(b) (b) Perishable items except dry batteries 24 months</p> <p>(c) Dry Batteries 9 months</p> <p>(d) Common user stores (ex-army Ordnance) 15 months</p> <p>(e) Items of DGOF supply (Recurring items only) 54 months</p> <p>(f) Spares and equipment procured from M/s HAL 45 months</p> <p>(g) Stores procured from PSU (Other than DGOF</p> <p>(h) And M/s HAL 48 months</p> <p style="text-align: center;">[Auth: Appendix to Leaflet No. 1, IAP 1541]</p>
	(ख)	निम्नलिखित आंकड़ों के आधार पर भंडार व्यवस्था (प्रोविजनिंग) समीक्षा के परिणामस्वरूप 'ब्रेक शू' मद की अधिप्राप्ति के लिए मांगपत्र में सम्मिलित की जाने वाली निवल अपेक्षाओं का हिसाब लगाएं:
	(b)	<p>Please workout the net requirement to be included in the indent for procurement of item 'Brake Shoe' as a result of the provisioning review based on the following data:</p> <p style="text-align: right;">(5 Marks)</p>
		सी.ए.आर./CAR = 500
		पुर्वानुमान तत्व/Forecast Factor = 4.5
		वाजिब आवक(ड्यूज इन)/Dues-in = 100
		वाजिब जावक(ड्यूज आउट)/Dues-out = 200
		स्टाक/Stock = 100
	Ans.	<p>Net requirement= Liabilities (-) Assets</p> <p style="padding-left: 40px;">Liabilities = (CAR x FF) + Dues-out</p> <p style="padding-left: 40px;">Assets = Stock + Dues-in</p> <p style="padding-left: 40px;">Liabilities = (500 x 4.5) + 200</p> <p style="padding-left: 80px;">= 2250 + 200</p> <p style="padding-left: 80px;">= 2450</p> <p style="padding-left: 40px;">Assets = 100+100</p> <p style="padding-left: 80px;">= 200</p> <p style="padding-left: 40px;">Hence, Net requirement = 2450(-) 200</p> <p style="padding-left: 80px;">= 2250</p> <p style="text-align: center;">[Auth: Para 7 of Leaflet No. 9, IAP 1541]</p>

4.	(क)	लेखापरीक्षा में बकाया (एरियर्स) से आप क्या समझते हैं? स्थानीय लेखापरीक्षा में बकाया की स्थानीय लेखापरीक्षा की आवधिकता के संदर्भ में संगणना किस प्रकार की जाती है?
	(a)	What do you understand by arrears in audit? How are the arrears in local audit computed with reference to the periodicity of local audit? (4 Marks)
	Ans.	Accounts audited half yearly but not audited within six months following the quarter of audit will be regarded as in arrears. Further Accounts audited half yearly but not audited within 6 months following the close of half year will be regarded as in arrears. Accounts audited yearly but not audited within 9 months following the period of annual audit will be regarded as in arrears. [Auth: Para 16, AFLAM]
	(ख)	स्थानीय लेखापरीक्षा आपत्तियों के निपटान पर शीघ्र कार्रवाई करने के लिए स्थानीय लेखापरीक्षा अधिकारी के द्वारा क्या कार्रवाई की जानी चाहिए?
	(b)	What should be the action on the part of the LAO for expediting the settlement of local audit objections? (4 Marks)
	Ans.	LAO will take up all outstanding objections and points of controversial nature and proceed with their settlement in personal consultation with the officers commanding of the unit or other officers concerned, where necessary. He will see that settlement of objections more than three months old is not delayed by units and will, where necessary report to Command Hqrs or other higher authorities with a view to obtaining their assistance in settlement thereof. Where he finds that there are no prospects of objections being settled, he will report the matter to CDA(AF). [Auth: Para 11(ii) of AFLAM]
	(ग)	क्या वायुसेना यूनिट का एक कमान अफसर बिना लेखापरीक्षा रिपोर्ट के हानियों के लिए बट्टे खाते डालने की स्वीकृति प्रदान कर सकता है?
	(c)	Can a CO of Air Force Unit accord write off sanction for losses without an audit report? (2 Marks)
	Ans.	Yes, so far as losses falling within the financial powers of COs of AF units are concerned, no audit report is to be obtained. However, losses falling beyond their powers cannot be sanctioned without any audit report by LAO(AF)/CDA(AF) as the case may be. [Auth: Para 126 and Note thereunder, AFLAM]
5.	(क)	नियत और सतत स्टॉक पड़ताल के बीच क्या अंतर है?
	(a)	What is the difference between fixed and continuous stock taking? (3 Marks)

	Ans.	Fixed stock taking is the one where the whole staff is to be employed thereon as far as possible until completed. Continuous stock taking is spread over the full stock taking cycle and has to be completed within one financial year. [Auth: Para 5 of Chapter 25 of IAP 1501]
	(ख)	क्या एक ऐसे व्यक्ति को एक वस्तु को प्रदान किया जाना अनुमत्य है जिस पर वस्तु को इस प्रकार क्षतिग्रस्त किए जाने के परिणामस्वरूप वस्तु का पूर्ण मूल्य प्रभारित किया गया है, जिसके कारण वह वस्तु आगे की सेवा करने के अयोग्य हो गई है? इसको किस प्रकार हिसाब में लिया जाएगा?
	(b)	Is it permissible to give an article to an individual who is charged full value of the article in consequences of it having been so damaged as to render it unfit for further service? How should it be accounted for? (3 Marks)
	Ans.	No, it is not permissible to give an article to an individual who is charged full value of the article in consequence of it having been so damaged as to render it unfit for further service, The article is to be brought to account as salvage forthwith. (Auth: Para 33 of Chapter 23 of IAP 1501)
	(ग)	एक आग लगने की दुर्घटना में दो पड़ोसी यूनिटों के भंडार नष्ट हो गए थे। दोनों यूनिटों ने अलग-अलग हानि विवरणों को बनाया था। तथापि, स्थानीय लेखापरीक्षा अधिकारी ने इस आधार पर एक समेकित हानि विवरण को बनाए जाने पर बल दिया कि हानि एकल अग्नि दुर्घटना के कारण हुई है। किसका तर्क सही है और क्यों?
	(c)	In a fire accident, stores of two neighboring units were destroyed. Both the units raised separate loss statements. However, LAO insisted on a consolidated loss statement on the grounds that loss had occurred due to a single fire accident. Whose contention is right and why? (4 Marks)
	Ans.	Losses of various classes of stores due to one and the same incident/cause should be written off on one loss statement. However, if the stores involved pertain to different units, separate loss statements will be required to regularize the loss in respect of stores held, on charge of each unit. The competent financial authority should be determined with reference to the value of loss in each unit. Accordingly, the contention of the unit is right in this case. [Auth: Para 2(g) of Chapter 22 of IAP 1501]
6.	(क)	मदों के वे कौन से प्रकार हैं जिसके लिए वायुसेना मैसर्स एच.ए.एल. को आदेश प्रेषित करती है?
	(a)	What are the types of items for which Air Force places orders on M/s HAL? (4 Marks)
	Ans.	Air Force places orders on M/s HAL for supply, repair, overhaul, modification etc of aircraft, aero-engines their components and accessories and other Air Force technical equipment which HAL have agreed to manufacture/overhaul or obtain from abroad and supply to Indian Air Force. (Auth: Para 1 of Leaflet No. 21 of IAP 1541)

	(ख)	संबंधित विनिर्मित के उत्पादन से बाहर हो जाने के पूर्व एक वायुसेना के फालतू पुर्जों के सभी रेंजों अथवा उपस्कर की भंडार व्यवस्था के लिए की जाने वाली समीक्षा के प्रकार का नामोल्लेख करें।
	(b)	Name the type of review carried out to provision all ranges of spares of an aircraft or equipment before the concerned manufactured go out of production. (3 Marks)
	Ans.	'Life of Type' Reviews (Auth: Para 33 of Chapter 2 of IAP 1541)
	(ग)	सामान्यतः मांग पत्र में आवधिक समीक्षाओं में सम्मिलित सभी मदों की आवश्यकता आनी चाहिए और उसे उस अवस्था को छोड़कर जब कुछ अपेक्षा अनंतिम होनी होती है, टुकड़ो-टुकड़ों में नहीं बनाया जाना चाहिए। उन अपेक्षाओं का नामोल्लेख करें।
	(c)	Generally indents should cover requirement of all items included in periodical reviews and should not be raised piecemeal except when certain requirements have to be provisional. Name those requirements. (3Marks)
	Ans.	Indents should cover requirements of all items included in periodical reviews and should not be raised piecemeal except when the following requirements have to be provisioned: (i) New modifications (ii) Items newly introduced in the service (iii) AOG, IOR and URR requirements and those arising out of special reviews. [Auth: Para 2 of Leaflet No. 12 of IAP 1541]
7.	(क)	क्या एक बी.आर.डी. का ओ.सी. उस उपस्कर की एक मद की स्थानीय रूप से अधिप्राप्ति कर सकता है जिसे वायुसेना में समाविष्ट नहीं किया गया है? यदि हां, तो वह किन परिस्थितियों में ऐसा कर सकता है?
	(a)	Can OC of a BRD, locally procure an item of equipment which has not been introduced in Air Force? If so, in what circumstances can he do so? (3 Marks)
	Ans.	OC of a BRD and the OC of Air Force Station/Unit is authorized to locally procure/manufacture items of equipment, not so far introduced in service, to meet the special requirements for the servicing/repairs/overhaul of aircraft and for the manufacture of urgently required equipment. [Auth: Para 1(j) of Chapter 24 of IAP 1501]
	(ख)	एक कम्प्रेसर चैम्बर की मरम्मत की लागत नए उपस्कर की कीमत के 45% के रूप में आकलित की गई है। मरम्मत की लागत बहुत अधिक होने के कारण उपस्कर को 'किफायती मरम्मत से परे' घोषित कर दिया गया है और एक नए उपस्कर की खरीद का मामला प्रारंभ किया गया है। कृपया टिप्पणी करें।

	(b)	The repair cost of a compressor chamber is assessed as 45% of the price of the new equipment. Cost of repair being very high, the equipment is declared 'Beyond Economic Repair' and a case is initiated for purchase of new equipment. Please Comment. (4 Marks)
	Ans.	Repair to compressor chamber could be carried out so long as the cost of repairs estimates does not exceed 50% of the price of new article. An equipment will be declared 'Beyond Economic repairs' taking into account the cost of repairs as well as the fact whether the useful life of an equipment after repairs is commensurate with the cost of repairs. [Auth: Para 28 and 29 of Chapter 24 of IAP 1501]
	(ग)	यूनिट 'ए' अगस्त 16 में गठित की गई थी। लेखापरीक्षा की समीक्षा के दौरान स्थानीय लेखापरीक्षा अधिकारी यह पाता है कि वित्तीय वर्ष 2016-17 के दौरान कोई स्टॉक सत्यापन नहीं किया गया था और उसे आपत्ति के अधीन रख देता है। कृपया टिप्पणी करें।
	(c)	Unit 'A' has been raised in August'16. During the audit review, LAO finds that no stock tacking was carried out during the financial year 2016-17 and puts it under objection. Please comment. (3 Marks)
	Ans.	LAO's objection is not in order. In case of newly formed units where stocktaking cannot be carried out during the financial year of their formation, Commanding officers concerned are to report the matter to the Command HQrs/Air HQrs as the case may be, giving reasons for not carrying out stocktaking. The AOC-in-C/Air Officer-in-Charge Maintenance may exempt such a unit from stocktaking for the first financial year if he is satisfied that the resources of the unit do not permit of stock verification. (Auth: Para 1(c) of Chapter 25 of IAP 1501)
8.	(क)	'कबाड़ भंडार' शब्द से आप क्या समझते हैं?
	(a)	What do you understand by the term 'Salvage stores'? (2 Marks)
	Ans.	Salvage Stores are stores/equipments which have been conditioned as beyond repair and are not fit for further use in IAF. [Auth: Sl. No. 65 of Glossary of Terms of IAP-1501]
	(ख)	लेखांकन की युद्ध प्रणाली में यदि कमान अफसर द्वारा एक मद को प्राधिकृत मानक से आधिक्य में जारी किया जाता है, तो ऐसे आधिक्य को जारी किए जाने को कौन विनियमित कर सकता है?
	(b)	In war system of accounting, if any particular item is issued in excess of authorized scale by the Commanding Officer, who can regularize such excess issue? (2 Marks)
	Ans.	In such situation, sanction of the AOC-in-C would be in order since he is the only competent authority to regularize such over issues. [Auth: Para 5 of Chapter 42, IAP- 1501]

	(ग)	विस्फोटक भंडारों की स्टॉक पड़ताल की क्या आवधिकता है?
	(c)	What is the periodicity of stock taking of explosive stores? (2 Marks)
	Ans.	It is once in two years. [Auth: (i) Para 47 (c) of Chapter 25 of IAP 1501] ((ii) Para 163 (c) of AFLAM)
	(घ)	एमलशन पेंटिंग में लगाए गए कार्मिकों को अतिरिक्त दूध जारी किया जाता है। टिप्पणी करें।
	(d)	Personnel engaged in emulsion painting have been issued with extra milk. Comment. (2 Marks)
	Ans.	Personal engaged in lead painting only are entitled for issue of extra milk. Hence issue of extra milk to personnel engaged in emulsion painting is not in order. [Auth: Para 262 (a) of AFLAM]
	(ङ)	स्थानीय लेखापरीक्षा स्टाफ ने आई.ए.एफ.एस.-1519 को छोड़कर सभी संबंधित दस्तावेजों के संबंध में राशन लेखा की लेखापरीक्षा की है। टिप्पणी करें।
	(e)	Local audit staff has carried out Ration Account audit with reference to all connected documents except IAFS-1519. Comment. (2 Marks)
	Ans.	Not in order. IAFS-1519 i.e. Ration & Forage Return forms is the basic document without which audit cannot be undertaken. [Auth: Para 246 (i) & (ii) of AFLAM]

भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा) (ग) नौसेना SECTION-II (Store Accounts and Internal Audit) (C) NAVY		
1.	(क)	नौसेना स्थानीय लेखापरीक्षा अधिकारी, विशाखापट्टनम आई.एन.एस. एकसिला के द्वारा रखी गई भंडार बहियों के संबंध में अपने स्टाफ द्वारा स्थानीय खरीद वाउचरों के संबद्धीकरण के किए गए कार्य से संतुष्ट नहीं है। यह सुनिश्चित करने के लिए कि यह कार्यकलाप समुचित रूप से किया जाता है, उसके द्वारा क्या कार्रवाई की जानी चाहिए?
	(a)	NLAO, Visakhapatnam is not satisfied with the linking of local purchase vouchers done by his staff in respect of store ledgers held by INS Eksila. What action can be taken by him to ensure that this activity is done properly? (3 marks)
	Ans.	The NLAO will check personally a number of vouchers test linked by his staff and also some of those not linked by them. The vouchers selected should invariably be those in respect of costly or portable and marketable articles and those which are frequently received and issued. If NLAO is not satisfied with the linking done by his staff he should at his discretion increase the check percentage suitably. [Authority: Para 69, NLAO Manual, 2000]
	(ख)	आई.एन.एस. आंग्रे की अपनी लेखापरीक्षा के दौरान नौसेना स्थानीय लेखापरीक्षा अधिकारी, मुम्बई ने यह पाया है कि केंद्रीय खरीद वाउचरों से संबंधित बहुत बड़ी संख्या में ऐसी असंबद्ध मदें हैं जहां 95% भुगतान किया गया है। इस संबंध में नौसेना स्थानीय लेखापरीक्षा अधिकारी द्वारा क्या कार्रवाई की जानी है?
	(b)	NLAO, Mumbai during his audit of INS Angre has found that there are a good number of unlinked items pertaining to central purchase vouchers where 95% payments have been made. What action is to be taken by the NLAO in this regard? (3 marks)
	Ans.	Unlinked items should be placed under objection. The unlinked items should specially be brought to the notice of the consignee so as to confirm receipt of stores or to take up non-receipt of stores with the suppliers/carriers. The NLAO should report all cases of unlinked items outstanding for more than three months to PCDA (Navy) as also cases where consignees have confirmed non-receipt of stores. [Authority: Para 71 (a), NLAO Manual, 2000]
	(ग)	नौसेना स्थानीय लेखापरीक्षा अधिकारी (बी), विशाखापट्टनम के कार्य-निर्वहन की समीक्षा करने के दौरान रक्षा लेखा प्रधान नियंत्रक (नौसेना) नौसेना स्थानीय लेखापरीक्षा अधिकारी की यह त्रुटि पाता है कि उसने अपने अधिकार-क्षेत्र में आने वाली कुछ यूनियों के स्टॉक का सत्यापन नहीं किया है। कृपया टिप्पणी करें। यूनियों में किए जाने वाले स्टॉक सत्यापन से संबंधित नौसेना स्थानीय लेखापरीक्षा अधिकारी द्वारा की जाने वाली कुछ जांच क्या हैं?
	(c)	PCDA (Navy) while reviewing the functioning of NLAO (B), Visakhapatnam finds

		fault with the NLAO for not carrying out stock verification of some of the Units under his jurisdiction. Please comment. What are some of the checks to be exercised by an NLAO as regards stock verification to be carried out in Units? (4 marks)
	Ans.	The responsibility for carrying out the stock verification as prescribed in the Departmental Regulations rests primarily and solely with the executive authorities concerned. The following checks are exercised by the NLAO: <ul style="list-style-type: none"> (i) Staff employed for the stock verification is independent of the staff responsible for physical custody of stock. (ii) Results of stock taking are recorded in the ledgers and other prescribed documents under dated initials. (iii) All discrepancies are properly investigated and action taken under orders of competent financial authority. <p style="text-align: center;">[Authority: Para 75-A, NLAO Manual 2000]</p>
2.		निम्नलिखित दस्तावेजों पर नौसेना स्थानीय लेखापरीक्षा अधिकारी द्वारा की जाने वाली आधारभूत जांच क्या हैं:- What are the basic checks to be exercised by an NLAO on the following documents: (2 ½ marks each)
	(i)	पैट्रोल, तेल, स्नेहक स्टॉक लेखा
	(i)	POL Stock Account
	Ans.	POL Stock Account: Stock held is not in excess of normal requirement; receipts accounted promptly under correct nomenclature; Issues of POL to vehicles are recorded daily and reconciled with entries in the VDRA and daily work sheet; Loss due to evaporation or other causes is regularized under orders of the competent authority. <p style="text-align: center;">[Authority: Para 176, NLAO Manual, 2000]</p>
	(ii)	वाहन रजिस्टर
	(ii)	Vehicle Register
	Ans.	Vehicle Register: Vehicles held on charge are not in excess of those authorized by the Government; separate page used for each type of vehicle; vehicles attached or loaned to the establishment have been accounted for separately. <p style="text-align: center;">[Authority: Para 177, NLAO Manual, 2000]</p>
	(iii)	वाहन लॉग पुस्तिका
	(iii)	Vehicle Log Book
	Ans.	Vehicle Log Book: A Log Book is maintained for every vehicle held on charge; all casualties affecting the vehicle – change of ownership, replacements, tests and repairs carried out and monthly mileage performed are recorded; vehicle kit list is kept with the log book. [Authority: Para 181, NLAO Manual, 2000]
	(iv)	वाहन किट बही

	(iv)	Vehicle Kits Ledger								
	Ans.	Vehicle Kits Register: All receipts of vehicle kits have been accounted for in the ledger; a kit inventory in duplicate has been prepared and both copies signed by the driver of the vehicle and one copy each kept in the store and the log book; replacement of parts is made on clear exchange system with unserviceable parts being returned; [Authority: Para 183, NLAO Manual, 2000]								
3.	(क)	नौसेना भंडार मदों के लिए अनंतिम अधिप्राप्ति मात्रा (पी.पी.क्यू.) का आकलन करने के लिए किन किन कारकों (फैक्टर्स) का उपयोग किया जाता है? उसको आकलित करने के लिए उपयोग किया जाना वाला फार्मूला क्या है?								
	(a)	What are the factors used in working out the Provisional Procurement Quantity (PPQ) for Naval Store Items? What is the formula used to work out the same? (5 marks)								
	Ans.	The following factors are used in working out the PPQ: <ul style="list-style-type: none"> i) Annual Consumption Limit (ACL) ii) Minimum Stock Level (MSL) iii) Category Co-efficient for Upper Stock Level (CCU) iv) Category Co-efficient for Minimum Stock Level (CCM) v) Procurement Lead Time (PLT) in months vi) Stock (S) vii) Dues In (DI) viii) Dues Out (DO) <p>The formula used for arriving at the PPQ is: $ACL(CCU-CCM+PLT/12)+MSL-S-DI+DO$</p> [Auth: Para 5.36 to 5.42, Material Planning Manual for Indian Navy]								
	(ख)	आधिप्राप्ति लीड समय (पी.एल.टी.) किसे कहते हैं? अधिप्राप्ति से संबंधित विद्यमान आंकड़ों पर आधारित अधिप्राप्ति लीड समय का आकलन किस प्रकार किया जाता है?								
	(b)	What is the Procurement Lead Time (PLT)? How is the PLT calculated based on existing data pertaining to procurements? (2 marks)								
	Ans.	Procurement Lead Time is the estimated number of months between the date of local review and the date of issue of SRV. PLT is to be calculated by averaging the PLTs of the three previous Central Purchase Orders with weightages as shown below: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Order</th> <th>Weightage</th> </tr> </thead> <tbody> <tr> <td>LCPO</td> <td>3</td> </tr> <tr> <td>LCPO - 1</td> <td>2</td> </tr> <tr> <td>LCPO - 2</td> <td>1</td> </tr> </tbody> </table> [Auth: Para 5.37, Material Planning Manual for Indian Navy]	Order	Weightage	LCPO	3	LCPO - 1	2	LCPO - 2	1
Order	Weightage									
LCPO	3									
LCPO - 1	2									
LCPO - 2	1									
	(ग)	नौसेना भंडारों की तुलना में उपस्कर और फालतू कलपुर्जों के लिए अधिप्राप्ति के लिए अपेक्षित एक भिन्न								

		दृष्टिकोण क्या है?
	(c)	Why is a different approach required for provisioning for Equipment and Spare Parts as compared to Naval Stores? (3 marks)
	Ans.	A different approach is required because: <ul style="list-style-type: none"> i) Procurement through replenishment provisioning of spare parts is done through PAC basis. ii) Consumption pattern is more uneven and extrapolation of trends is less dependable. iii) Requirement of insurance items is more. iv) Reparability is a significant factor. v) Higher lead times. <p style="text-align: center;">[Auth: Para 6.1, Material Planning Manual for Indian Navy]</p>
4.	(क)	दर ठेकों को करने के लिए उपयोगी मर्चे कौन-कौन सी हैं? समानान्तर दर ठेके कौन-कौन से हैं?
	(a)	What are the items suitable for conclusion of Rate Contracts? What are parallel Rate Contracts? (4 marks)
	Ans.	All goods and services in regular demand are suitable for procurement through rate contracts. Other factors which encourage rate contracts are PAC, limited shelf life, storage difficulty and geographical spread of users. Parallel rate contracts are contracts concluded with more than one firm for the same item or set of items. This helps in ensuring availability of multiple sources for the items. <p style="text-align: center;">[Auth: Procurement Manual Provisions]</p>
	(ख)	एक मरम्मत संगठन में एक अधिप्राप्ति अफसर के रूप में कीमतों और मात्राओं के दृष्टिकोण से समानान्तर दर ठेकों को करने के लिए एक टेंडर में वे सामान्य शर्तें क्या हैं जिन्हें आप सुनिश्चित करेंगे?
	(b)	As a Procurement Officer in a Repair Organization what are the normal conditions you would ensure in a Tender for conclusion of parallel Rate Contracts from the view point of prices and quantities? (4 marks)
	Ans.	Parallel rate contracts are normally concluded with L2 and L3Ln firms subject to the condition that the L2 and L3 firms match the prices of L1. In some of the tender documents a margin of 5% from the L1 Firm prices is offered. The methodology for apportionment of quantities among the parallel rate contract holders is to be clearly brought out in the tender documents. <p style="text-align: center;">[Auth: Procurement Manual Provisions]</p>
	(ग)	वे कौन से कारण हैं जिसके लिए पी.ए.सी. को जारी किया जा सकता है?

	(c)	What are the reasons for which PAC may be issued? (2 marks)
		<p>The following factors determine the award of PAC to a Firm for the equipment:</p> <ul style="list-style-type: none"> i) Fit. The requirement for fitting equipment in a certain space and interfacing with other equipment. ii) Availability. No other known manufacturer is available. iii) Standardization. The need to minimize spares support problems. <p style="text-align: center;">[Auth: Procurement Manual Provisions]</p>
5.	(क)	कीमत वरीयता (प्रेफरेंस) और क्रय वरीयता के बीच क्या अंतर है?
	(a)	What is the difference between price preference and purchase preference? (4 marks)
	Ans.	<p>The category of firms given price preference as per the bid documents would be issued the Supply Order or Contract even if they are not L1 provided the price quoted by them is within the percentage of L1 as indicated in the tender document. For example, firms registered with NSIC are given price preference upto 15%. The firms given purchase preference are allowed to match the lowest acceptable bid for placement of Supply Order or Contract.</p> <p style="text-align: center;">[Auth: Procurement Manual Provisions]</p>
	(ख)	दुहराए जाने वाले (रिपीट) आदेश को नियंत्रित करने वाली शर्तें क्या हैं? क्या सभी टेंडर दस्तावेजों में दुहराए जाने वाले आदेश खंड और विकल्प खंड का उपयोग एक मानक खंड के रूप में किया जा सकता है? टिप्पणी करें।
	(b)	What are the conditions governing Repeat Order. Can the repeat order clause and option clause be used as a standard clause in all tender documents? Comment. (6 marks)
	Ans.	<p>Repeat Orders may be placed against a previous order with the approval of the competent financial authority after confirming the following:</p> <ul style="list-style-type: none"> i) There is no downward trend in price. ii) Repeat orders are placed within 6 months of the date of the original order. iii) Repeat order quantity does not exceed 50% of the original order quantity. <p>Repeat order and option clauses are not to be used as a matter of routine as these have financial implications and there is a likelihood of higher price being quoted by the Bidders keeping in view the likely price escalation due to various factors including inflation. These clauses are to be used only selectively where it is required and where the quantities cannot be firmed up in advance.</p> <p style="text-align: center;">[Auth: Procurement Manual Provisions]</p>
6.	(क)	सामग्री संगठन, वाइजाग में मदों की आपूर्ति के लिए एक विदेशी विक्रेता के साथ एक ठेका किया गया है। विक्रेता को भुगतान साख-पत्र के माध्यम से किया जाना है। एक साख-पत्र के प्रचालन में निहित कदमों का ब्यौरा प्रदान

		करें।
	(a)	A contract has been concluded with a foreign vendor for supply of items in Material Organization, Vizag. Payment to the vendor is to be made through Letter of Credit. Detail the steps involved in operating a Letter of Credit. (5 marks)
	Ans.	<p>The sequence of actions involved in operating the Letter of Credit are:</p> <ul style="list-style-type: none"> i) Requisition to CDA to open LC, specifying period, accompanied by a copy of the contract and FE noting ii) Application from CDA to bank, to open LC iii) The Purchaser's Bank notified the firm's bank of LC opening iv) Firm hand over the consignment to the forwarding agent v) Firm delivers BOL/AWB, certificate of quality, certificate of country of origin and invoice to the firm's bank vi) Firm's bank forwards documents to the Purchaser's bank vii) After checking the documents, the Purchaser's bank makes the payment to the firm's bank viii) The Purchaser's bank forwards the documents to the Purchaser through CDA ix) The purchaser uses BOL/AWB to collect the item <p style="text-align: center;">[Authority: Para 13.16, Procurement Manual MM-3]</p>
	(ख)	वे कौन सी परिस्थितियां हैं जब अधिप्राप्ति में अग्रिम भुगतान की अनुमति प्रदान की जा सकती है? अग्रिम भुगतान करने के दौरान किन सुरक्षापायों (सेफगार्ड) का अनुपालन किया जाना चाहिए?
	(b)	What are the circumstances when advance payments can be allowed in procurement? What are the safeguards to be followed while making advance payments? (5 marks)
	Ans.	<p>There are circumstances when advance payments become unavoidable. Such circumstances include:</p> <ul style="list-style-type: none"> i) Where the supplier enjoys a monopolistic position ii) Where the lead time is considerable and where the supplier has to invest large sums much before delivery materialization. <p>While making advance payments the following much be ensured:</p> <ul style="list-style-type: none"> i) The firm's financial condition make defaulting unlikely. ii) A bank guarantee or indemnity bond for the amount is obtained. This requirement may be waived under special circumstances keeping the financial standing of the firm in mind, as provided in Government orders. <p style="text-align: center;">[Authority: Para 13.16, Procurement Manual MM-3]</p>
7.	(क)	आई.एन.ए. सरकार्स विशाखापट्टनम द्वारा अपने क्षेत्र में साफ-सफाई सेवाओं का ठेका करने के लिए प्रस्ताव की एक प्रार्थना (आर.एफ.पी.) जारी की गई थी। प्रस्ताव की प्रार्थना में अन्य बातों के साथ ही साथ ठेका मूल्य के दस

	प्रतिशत कार्यनिष्पादन जमानत जमा के लिए एक प्रावधान निहित था। कीमत समझौता वार्ता के दौरान पी.एन.सी. ने कीमत को कम कराने के दौरान फर्म के द्वारा कार्यनिष्पादन जमानत जमा का अधित्याग करने की प्रार्थना पर सहमति प्रदान कर दी। कृपया टिप्पणी करें। एक टेका में कार्यनिष्पादन जमानत जमा के उद्देश्य का उल्लेख करें।
(a)	A request for proposal (RFP) was issued by INS Circars Visakhapatnam for conclusion of conservancy services contract in their area. The RFP contained among other things a provision for performance security deposit of ten per cent of the contract value. During price negotiations the PNC while bringing down the price agreed to the request from the firm to waive off the performance security deposit. Please comment. Please bring out the purpose of performance security deposit in a contract. (5 marks)
Ans.	The conditions/clauses given in the RFP should not be changed while conducting negotiations with the L1 firm. This would amount to providing undue favour to the firm as such a clause was not offered to all competing firms. The purpose of performance security deposit is to secure the performance of the vendor for execution of the supply order/contract. The performance security deposit is to be taken in the form of a bank guarantee bond from the firm to be encashed in case the firm defaults on its performance. [Auth: Tender Process; SI No 21 of Appendix A to Chapter 6, Procurement Manual MM-3]
(ख)	आई.एन.एस. कुड्डालूर अपने आधार बंदरगाह को मुम्बई से कोच्चि परिवर्तित कर रहा है। वह पोत जो कोच्चि के स्थानीय लेखापरीक्षा क्षेत्र में संचलित होगा, के भंडार की लेखापरीक्षा के लिए नौसेना स्थानीय लेखापरीक्षा अधिकारी, मुम्बई की भूमिका का कृपया उल्लेख करें।
(b)	INS Cuddalore is changing its base port from Mumbai to Kochi. Please bring out role of the NLAO in Mumbai for audit of store accounts of the ship that will move into the local audit area of Kochi. (5 marks)
Ans.	The audit of store accounts of Ships under orders to leave the local audit area of one NLAO to that of another should invariably be given priority and it should be seen that the local audit of such Ship's account is in a current state before the Ship's departure. A special report showing exact state of the Ship's accounts will be sent to the NLAO under whose audit area the Ship has moved with (i) List of suitable accounts and documents maintained by the Ship and the period upto which they were last audited. (ii) Extracts from objection statements of items which could not be settled. (iii) Unlinked Vouchers. (iv) List of closing balances of last audited accounts. [Authority: Para 10, NLAO Manual, 2000]

8.	(क)	तात्कालिकता का उल्लेख करते हुए सीमित टेंडर पूछताछ आधार पर रुपए 35 लाख की अनुमानित लागत के साथ एक उपस्कर की अधिप्राप्ति का एक प्रस्ताव आई.एन.एस. एकसिला द्वारा किया गया था। यूनिट को मंत्रणा प्रदान करने वाले एक एकीकृत वित्तीय सलाहकार के रूप में आप यूनिट को किस प्रकार सलाह प्रदान करेंगे। उस स्थिति में भी जहां अनुमानित लागत सीमित टेंडर पूछताछ के लिए अनुबंधित सीमा से अधिक है वहां वे परिस्थितियां क्या हैं जब सीमित टेंडर पूछताछ को अपनाया जा सकता है?
	(a)	A proposal was initiated by INS Eksila for procurement of equipment with an estimated cost of Rs. 35 Lakh on Limited Tender Enquiry basis citing urgency. As an IFA providing cover to the Unit how would you advise the Unit. What are the circumstances when Limited Tender Enquiry (LTE) can be resorted to even when the estimated cost is above the stipulated limit for LTE? (5 marks)
	Ans.	<p>A procurement proposal with an estimated value of Rs. 25 Lakh and above has to be taken up through Open Tender Enquiry (OTE). However in special circumstances, purchase through LTE may also be adopted when the estimated value is more than Rs. 25 Lakh subject to approval by the Competent Financial Authority (CFA) in consultation with the Integrated Financial Advisor (IFA) where required as per delegated powers. The special circumstances are:</p> <ol style="list-style-type: none"> i. The demand is urgent and any additional expenditure involved by going for an LTE is justified in view of the urgency. The nature of the urgency and reasons as to why procurement could not be anticipated has to be placed on record. ii. Sources of supply are definitely known. iii. Nature of the item is such that the pre-verification of competence of firms and their registration is essential. iv. Sufficient reasons that it will not be in the public interest to procure goods through advertised tender enquiry. <p style="text-align: right;">(Authority: Para 4.3.2, DPM 2009)</p>

(ख)	सीमित टेंडर पूछताछ आधार पर जारी प्रस्ताव के लिए की गई प्रार्थना के प्रत्युत्तर में यूनिट एक एकमात्र बोली/प्रत्युत्तर प्राप्त करती है। क्या आप प्रस्ताव की संस्तुति करेंगे? वे कौन कौन सी जांच हैं जिसका आप उपयोग करेंगे?
(b)	In response to the Request for Proposal issued on LTE basis, the Unit gets a solitary bid/response. Would you recommend the proposal? What are the checks you would exercise? (5 marks)
Ans.	<p>Where only a single valid and acceptable bid is received against LTE, the proposal can be recommended subject to confirmation on the following aspects:</p> <ul style="list-style-type: none"> (i) Whether all necessary requirements such as standard tender enquiry conditions, industry-friendly specifications, wide publicity, sufficient time for response from Bidders have been taken care of while issuing RFP. (ii) Whether RFP was properly dispatched and duly received by the prospective bidders. iii) Whether the specifications particularly in LTE cases could be reformulated and made more broad based to generate wider competition and whether time and criticality of requirement permits reformulation of specifications. <p style="text-align: center;">(Authority: Para 4.15 of DPM 2009)</p>

भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा) (घ) फैक्ट्री SECTION-II (Store Accounts and Internal Audit) (D) FACTORY	
1.	<p>(क) निम्नलिखित आंकड़ों से मई 2017 के माह के लिए औद्योगिक कर्मकारों के उजरती कार्य लाभ को परिकलित करें: औद्योगिक कर्मचारीगण माह के दौरान सभी कार्य-दिवसों पर उपस्थित थे। माह में 5 रविवार थे।</p> <p>उत्पाद घंटे = 240 घंटे निविष्ट (इनपुट) घंटे = 200 घंटे</p> <p>वास्तविक मूल वेतन – रुपये 7560 और ग्रेड वेतन – रुपये 2400 बैंड वेतन का न्यूनतम – रुपये 5200 और ग्रेड वेतन – रुपये 1900</p> <p>क्रिए गए समयोपरि 40 घंटे</p>
	<p>(a) Calculate the Piece Work Profit of the Industrial workers for the month of May 2017 from the following data :</p> <p>The IEs were present on all working days during the month. The month had 5 Sundays.</p> <p>Output hours = 240 hours Input hours = 200 Hours</p> <p>Actual Basic Pay – Rs. 7560 and Grade Pay – Rs. 2400 Minimum of Band Pay – Rs. 5200 and Grade pay Rs. 1900</p> <p>OT worked 40 hours (5 marks)</p>
Ans.	<p>For calculating the piece work profit, Pay should be taken as Rs. 5200+1900=7100</p> <p>Profit percentage is = $[(1.25 \times \text{Output Hours} / \text{Input Hours}) - 1] \times 100$</p> <p>Profit % = $\{(1.25 \times 240 / 200) - 1\} \times 100 = 50\%$</p> <p>Piece work Profit = Notional Time Wages x Profit Percentage</p> <p>Notional Time Wages = Time wages + OT Pay</p> <p>Time Wages = Minimum of Band pay + Grade Pay = 5200+1900=7100</p> <p>Time wages = $P/(N-S) = 31-5=26 = P/26 \times 26 = 7100$ (Since IEs were present on all days)</p> <p>OT Pay = $P/200 = 7100 / 200 \times 40 = 1420$</p> <p>Total Notional Time Wages = 7100+1420 = 8520</p> <p>Profit 8520x50% = 4260.</p>

[Auth : Para 149 OM Part VI]	
(ख)	<p>(i) निम्नलिखित आंकड़ों से मई 2017 माह के लिए उत्पादन अनुभाग से सम्बद्ध अनुरक्षण कर्मकारों को देय प्रोत्साहन बोनस को परिकलित करें:</p> <p>(क) वास्तविक मूल वेतन रूपये 7400 : ग्रेड वेतन रूपये 2400 बैंड वेतन रूपये 5200 ग्रेड वेतन रूपये 1900 समयोपरि घंटे 50</p> <p>उत्पाद घंटे = 240 निविष्ट घंटे = 200</p> <p>(ख) उत्पाद घंटे = 272 निविष्ट घंटे = 200</p> <p>व्यक्ति सभी कार्यदिवसों में उपस्थित था। माह में 5 रविवार थे।</p> <p>(ii) यदि वह किसी भी उत्पादन के साथ सम्बद्ध नहीं है किन्तु अनुरक्षण कार्य करता है तो क्या कोई अंतर है?</p> <p>(iii) एक उत्पादन अनुभाग जहां उजरती कर्मकार विद्यमान नहीं होते हैं वहाँ क्या उसके साथ सम्बद्ध अनुरक्षण कर्मकारों को प्रोत्साहन बोनस देय है?</p>
(b)	<p>(i) Calculate the Incentive Bonus payable to the Maintenance Workers attached to Production Section for the month of May 2017 from the following data :</p> <p>(a) Actual Basic Pay Rs. 7400: Grade Pay Rs. 2400 Band Pay Rs. 5200 Grade Pay Rs. 1900 OT Hours 50 Output hours = 240 Input hours = 200</p> <p>(b) Output hours = 272 Input hours = 200</p> <p>The individual was present on all working days. Month had 5 Sundays.</p> <p>(ii) Is there any difference if he is not attached to any production but does the maintenance work?</p> <p>(iii) Is Incentive Bonus payable to Maintenance workers attached in a production section where Piece workers does not exist?</p> <p style="text-align: right;">(5 marks)</p>
Ans.	<p>(i) Maintenance workers attached to production sections will be paid incentive bonus at 50 percent of piece work profit earned by the piece workers of such production sections.</p> <p>The term 50 percent of piece work profit and 50 percent of average piece work profit used above should be taken to mean 50 per cent of the percentage of profit earned in the month by all the piece workers, both individual and gang of the particular production section or whole factory as the case may be. The percentage so calculated will be applied to ` . 7100 and incentive bonus will be</p>

		<p>calculated as per formula given below :</p> <p>$(7100 \times \text{No. of days worked}/N - (S+H) + 7100/200 \times \text{Total OT Hrs worked}) \times 50\%$ of the PW profit% of the production Section. $P/N - (S+H) + P/200 \times \text{OT Hours}$. Time Wages = $7100/31 - (5+0) \times 26 = 7100$ OT = $7100 / 200 \times 50 = 1775$ Notional Time wages = $7100 + 1775 = 8872$</p> <p>Profit % of the Production Section = Profit % = $\{(1.25 \times 240 / 200) - 1\} \times 100 = 50\%$ Incentive Bonus = 50% of the profit % of the Production Section i.e. 25% Incentive bonus payable to Maintenance worker attached to production section = $8872 \times 25\% = 2219$</p> <p>(ii) Maintenance worker not attached to any production section will also be entitled to Incentive bonus @ 50% of profit percentage of the factory as a whole.</p> <p>Profit Percentage factory as whole = Profit % = $\{(1.25 \times 272 / 200) - 1\} \times 100 = 70\%$ Incentive Bonus = 50% of the profit % of the factory as a whole = $70\% / 2 = 35\%$ Incentive bonus payable to Maintenance worker attached to production section = $8872 \times 35\% = 3106$</p> <p>(iii) Maintenance workers in Production Section where Piece Worker does not exist are also eligible for incentive bonus @ 50% of average P.W. profits of the Factory as a whole. Hence in this case also, they will get Rs 3106 as Incentive Bonus</p> <p style="text-align: center;">[Auth : Para 155 and 156 OM Part VI]</p>
2.	(क)	निम्नलिखित लेनदेनों का हिसाब किस प्रकार किया जाएगा:
	(a)	How would the following transactions be accounted for :
	(i)	रुपये 100/यूनिट की खाता कीमत सहित एक मद की 200 यूनिटों को एक आयुध फैक्ट्री के भंडार में रखा गया है। तथापि स्टॉक सत्यापन के दौरान केवल 150 मदें पाई जाती हैं। इस मामले में क्या कार्रवाई की जानी है?
	(i)	200 Units of an item with the ledger price of Rs.100/unit have been kept in store of an Ordnance Factory. However, during stock taking only 150 items are found. What action is to be taken in this case? (2 marks)

	Ans.	In this case a discrepancy voucher for the gross amount of loss (50 numbers x Rs 100) is to be prepared on IAF (F) 144 and will be posted in ledger with the view to keep the ground balance in agreement with the ledger balance. The discrepancy is to be investigated and finally settled. The discrepancy is to be noted in the objection register and in case of actual loss, a loss statement for the amount Rs. 50000 is to be prepared for the sanction of the relevant CFA. (Authority: Para 471 of OM Part VI)
	(ii)	एक विदेशी खरीद में जहाज से उतरने की बंदरगाह से फैक्ट्री तक मार्गस्थ हानि होती है
	(ii)	In a foreign purchase, losses occur during transit from the port of disembarkation to the factory. (2 marks)
	Ans.	Since the loss occurring in this case arise before accounting by the consignee, it will be treated the value of the stores paid but not received and would be treated as cash loss without any adjustment to store account. (Authority : Para 477 of OM Part VI)
	(iii)	उत्पाद 'क' के लिए मांग पत्र पर आहरित एक मद का उपयोग उत्पाद 'ख' के विनिर्माण में किया गया है। किस सुधारात्मक कार्रवाई की आवश्यकता होगी?
	(iii)	An item drawn on a demand note for a product 'A' has been used on manufacture of a product 'B'. What corrective action would be required? (2 marks)
	Ans.	The amount will be transferred from warrant 'A' to warrant 'B' through a transfer voucher. The transfer voucher will contain a certificate stating the necessity of the transfer. (Authority : Para 626(A) of OM Part VI)
	(ख)	लेखा कार्यालय द्वारा असाधारण उजरती कार्य लाभ अथवा हानि को किस प्रकार अभिनिश्चित किया जा सकता है? उजरती कार्य लाभ की वह अधिकतम प्रतिशतता कितनी है जिसका भुगतान औद्योगिक कर्मचारियों को किया जा सकता है और किसी भी असाधारण लाभ प्रतिशतता के लिए लागत लेखांकन व्यवहार क्या है?
	(b)	How can the abnormal piece work profit or loss be ascertained by Accounts Office? What is the maximum percentage of Piece work profit that can be paid to IEs and what is the cost accounting treatment for any abnormal profit percentage? (4 marks)
	Ans.	Any abnormal Piece work profit or loss should be scrutinized and ascertain whether the real cause if it be due to wrong fixation or revision of Labour estimate. This is will be looked for in audit. A register of profit and loss of individual piecework and gang work rates will be maintained by the accounts officer for the purpose of watching the abnormal percentage of profit or loss.

		1/4/17	50			50	20	1000			1000																		
		2/4/17	50	110		160	25	1000	2750		3750																		
		3/4/17	160		120	40	23.44	3750		2813	938																		
		5/4/17	40	200		240	24.74	938	5000		5938																		
		7/4/17		100**					2500**																				
		9/4/17	240		200	40	24.75	5938		4948	990																		
		<p>(i) Moving Average Rate have been shown in Column 6</p> <p>(ii) Closing Balance of Stock 40 Nos. valuing Rs. 990</p> <p>(iii) Issues of 9/4/17 will be priced @ Rs 24.74</p> <p style="text-align: center;">[Auth : Para 421 of OM Part VI]</p>																											
4.	(क) (a)	<p>निम्नलिखित आंकड़ों से स्थानीय खरीद के संबंध में प्राप्ति वाउचर की कीमत का निर्धारण करें। From the following data, price the Receipt voucher in respect of Local purchase.</p> <table border="1"> <thead> <tr> <th>आपूर्ति संख्या और तारीख S.O. No. & Date</th> <th>आदेश भंडारों की नामावली Nomenclature of Stores</th> <th>मात्रा Quantity</th> <th>मूल दर Basic Rate</th> <th>उत्पाद शुल्क Excise Duty</th> <th>वैट/सी.एस.टी. VAT/CST</th> </tr> </thead> <tbody> <tr> <td>एल.पी./2016-17 दिनांक 10/11/16</td> <td>कारतूस 81 MM बम बाँडी</td> <td>1000</td> <td>रुपये 4000</td> <td>12.5%</td> <td>5%</td> </tr> <tr> <td>LP/2016-17 dated 10/11/16</td> <td>Cartg. 81 MM Bomb Body</td> <td>1000</td> <td>Rs.4000</td> <td>12.5%</td> <td>5%</td> </tr> </tbody> </table> <p style="text-align: right;">(5 marks)</p>										आपूर्ति संख्या और तारीख S.O. No. & Date	आदेश भंडारों की नामावली Nomenclature of Stores	मात्रा Quantity	मूल दर Basic Rate	उत्पाद शुल्क Excise Duty	वैट/सी.एस.टी. VAT/CST	एल.पी./2016-17 दिनांक 10/11/16	कारतूस 81 MM बम बाँडी	1000	रुपये 4000	12.5%	5%	LP/2016-17 dated 10/11/16	Cartg. 81 MM Bomb Body	1000	Rs.4000	12.5%	5%
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	Ans.	<p>The material received from Local Purchase will be priced in the following manner :</p> <table border="1"> <thead> <tr> <th>S.O. No. & date</th> <th>Nomenclature of Stores</th> <th>Quantity</th> <th>Basic Rate</th> <th>Excise Duty</th> <th>VAT/ CST</th> </tr> </thead> <tbody> <tr> <td>LP/2016-17</td> <td>Cartg. 81 MM</td> <td>1000</td> <td>4000</td> <td>12.5%</td> <td>5%</td> </tr> <tr> <td>Dt. 10-11-16</td> <td>Bomb Body</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>While pricing the Receipt Voucher, Excise Duty paid will not be considered as CENVAT credit is being availed. Hence Receipt Voucher will be priced (including VAT/CST) for ₹. 4225000/- (40,00,000+2,25,000).</p>										S.O. No. & date	Nomenclature of Stores	Quantity	Basic Rate	Excise Duty	VAT/ CST	LP/2016-17	Cartg. 81 MM	1000	4000	12.5%	5%	Dt. 10-11-16	Bomb Body				
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Dt. 10-11-16	Bomb Body																												

(ख)	<p>फर्म 'क' ने सुपुर्दगी अवधि के भीतर 400 संख्या की आपूर्ति की है और 600 की शेष संख्या की आपूर्ति 30/05/2017 को की है। विलम्ब की अवधि के लिए परिनिर्धारित नुकसान सहित सुपुर्दगी अवधि का संशोधन जारी किया गया था। ठेकेदार को किए जाने वाले भुगतान और वसूल किए जाने वाले परिनिर्धारित नुकसान को परिकल्पित करें। आपूर्ति आदेश का ब्योरा नीचे दिया गया है:</p> <p>'A' firm has supplied 400 Nos, within the DP period and balance quantity of 600 Nos. on 30/05/2017. DP amendment was issued with L.D. for the period of delay. Calculate the payment to be made to the contractor and the amount of LD to be recovered. Details of the Supply Order are as follows :</p> <table border="1" data-bbox="456 680 1302 1182"> <thead> <tr> <th>आपूर्ति आदेश संख्या और तारीख S.O. No. & Date</th> <th>नामावली Nomenclature</th> <th>मात्रा Quantity</th> <th>दर Rate</th> </tr> </thead> <tbody> <tr> <td>एल.पी./1/2016-17 LP/1/2016-17 दिनांक/dt. 15/12/16</td> <td>कैरियर प्लास्टिक/ Carrier Plastic.</td> <td>1000</td> <td>रुपये/Rs. 425</td> </tr> <tr> <td></td> <td>ई.डी./ED 12.5%</td> <td></td> <td></td> </tr> <tr> <td></td> <td>सी.एस.टी./CST 5%</td> <td></td> <td></td> </tr> <tr> <td>सुपुर्दगी अवधि/D.P.</td> <td>31/03/2017</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td colspan="2">कुल मूल्य रुपये 502032 Total Value Rs. 502032</td> </tr> </tbody> </table> <p style="text-align: right;">(5 marks)</p>	आपूर्ति आदेश संख्या और तारीख S.O. No. & Date	नामावली Nomenclature	मात्रा Quantity	दर Rate	एल.पी./1/2016-17 LP/1/2016-17 दिनांक/dt. 15/12/16	कैरियर प्लास्टिक/ Carrier Plastic.	1000	रुपये/Rs. 425		ई.डी./ED 12.5%				सी.एस.टी./CST 5%			सुपुर्दगी अवधि/D.P.	31/03/2017					कुल मूल्य रुपये 502032 Total Value Rs. 502032	
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Ans.	<p>Payment for first 400 Nos. Supplied will be made is as under :</p> <table border="1" data-bbox="531 1312 1273 1711"> <thead> <tr> <th>Quantity</th> <th>Rate</th> <th>Value Rs.</th> </tr> </thead> <tbody> <tr> <td>400</td> <td>Rs. 425</td> <td>1,70,000</td> </tr> <tr> <td></td> <td>Excise Duty 12.5%</td> <td>21,250</td> </tr> <tr> <td></td> <td>VAT/CST 5%</td> <td>9,563</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>Total Value</td> <td>2,00,813</td> </tr> </tbody> </table> <p>Payment for balance quantity of 600 Nos. will be as under :</p> <table border="1" data-bbox="531 1816 1273 1944"> <thead> <tr> <th>Quantity</th> <th>Rate</th> <th>Value Rs.</th> </tr> </thead> <tbody> <tr> <td>600</td> <td>425</td> <td>2,55,000</td> </tr> </tbody> </table>	Quantity	Rate	Value Rs.	400	Rs. 425	1,70,000		Excise Duty 12.5%	21,250		VAT/CST 5%	9,563					Total Value	2,00,813	Quantity	Rate	Value Rs.	600	425	2,55,000
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	Total Value	2,00,813																							
Quantity	Rate	Value Rs.																							
600	425	2,55,000																							

			Excise Duty 12.5%	31,875
			VAT/CST 5%	14,344
		Less LD for 8 weeks of delay @ 0.5 per week = 4%	301219×4 100	(-) 12,049
			Total Value	2,89,170
		<p>Reconciliation :</p> <p>(i) Amount paid for supply of 400 Nos. – ₹. 2,00,813</p> <p>(ii) Amount paid for supply of 600 Nos. – ₹. 2,89,170</p> <p>(iii) Amount of LD recovered - ₹. 12,049</p> <p>(iv) Total Value of Supply Order - ₹. 5,02,032</p> <p style="text-align: center;">[Auth : Para 383 & 384 of OM Part VI]</p>		
5.		निम्नलिखित पर संक्षिप्त टिप्पणी लिखें :		
		Write short notes on (2x5=10 marks)		
	(i)	उत्पादन लागत पर समवर्ती (कांकरेंट) समीक्षा		
	(i)	Concurrent review of production cost		
	Ans.	<p>Concurrent Review of Production Cost – Concurrent review of production costs is required to be done to assess and bring out major variations in cost promptly to the notice of the Factory Management. The relevant cost cards and the production ledger cards are scrutinized and the postings made therein are examined to see the progress of expenditure and issues against these warrants, quantity of rejections, instances of significant variations in cost or discrepancies in pricing etc. The detailed analysis of these warrants is incorporated in a quarterly report called Concurrent Review of Production Cost and activities which is sent to PCA as well as the management.</p> <p style="text-align: center;">(Authority : Para 627 and 629 of OM Part VI)</p>		
	(ii)	अनावर्ती सामग्री (एन.आर.एम.) और अनावर्ती दरें (एन.आर.आर.)		
	(ii)	NRM and NRR		
	Ans.	<p>NRM and NRR- If during production of an item, an alternative material is used which is not provided in the estimates, such expenditure is accounted by use of NRM (Non Recurring Material) and similarly, in case certain labour operations have been carried out which are not provided in the estimates, these are accounted for by use of NRRs (Non Recurring rates).</p> <p style="text-align: center;">(Authority : Para 634 of OM Part VI)</p>		
	(iii)	विनिर्माण लेखा विवरण-ए और विवरणी 'बी'		

	(iii) Manufacturing Account Statement-A and Statement B										
Ans.	<p>Manufacturing Accounts Statement A shows the values of issues under different heads for the purpose of posting in the Principal Ledger. This account is compiled from the original vouchers independently and agreed with the schedule of 'P' Vouchers.</p> <p>Manufacturing Accounts Statement B contains the details of miscellaneous receipts such as recovery of license fee, sale of stores not held on stock charge etc. The details are subsequently posted in the Principal Ledger.</p> <p style="text-align: center;">(Authority : Para 672 of OM Part VI)</p>										
	(iv) श्रम पंचिंग माध्यम										
	(iv) Labour Punching Media										
Ans.	<p>Labour Punching Media- For booking of payments of such elements as arrears of pay and allowances, PLB etc., the Accounts office prepares a Labour Punching Media which shows the section code number, work order number and total amount. This punching media relates to indirect work orders only.</p> <p style="text-align: center;">(Authority: Para 228 of OM Part VI)</p>										
	(v) फालतू पुर्जों का लेखांकन जिसके मूल्यों को मशीन के मूल्यों में सम्मिलित किया गया है										
	(v) Accounting of spare parts, the values of which are included in the values of the machines.										
Ans.	<p>In such cases where the values of the spares are included in the values of the machines, the assessed value is to be assigned to the spares with corresponding reduction in the capital value of the machine. The spares are taken on stock charge.</p> <p style="text-align: center;">(Authority : Para 752 of OM Part VI)</p>										
6.	<p>एक बम के संबंध में निम्नलिखित आंकड़ों को लागत कार्डों से उद्धरित किया गया है-</p> <p>आदेशित और विनिर्मित संख्या = 1000 संख्या</p> <p>अपरिहार्य अस्वीकृति सहित प्रसंसाधित संख्या = 1050 संख्या</p> <p>निरीक्षण में पास की गई संख्या = 1000 संख्या</p> <p>आदि कार्य प्रगति पर : 01/04/2016 की स्थिति के अनुसार</p> <p style="text-align: right;">(रुपये)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>प्रत्यक्ष श्रम</th> <th>प्रत्यक्ष सामग्री</th> <th>परिवर्ती उपरिव्यय</th> <th>स्थिर उपरिव्यय</th> <th>योग</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">50,000</td> <td style="text-align: center;">1,60,000</td> <td style="text-align: center;">75,000</td> <td style="text-align: center;">2,25,000</td> <td style="text-align: center;">5,10,000</td> </tr> </tbody> </table> <p>वर्ष 2016-17 के दौरान व्यय</p>	प्रत्यक्ष श्रम	प्रत्यक्ष सामग्री	परिवर्ती उपरिव्यय	स्थिर उपरिव्यय	योग	50,000	1,60,000	75,000	2,25,000	5,10,000
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50,000	1,60,000	75,000	2,25,000	5,10,000							

प्रत्यक्ष श्रम	प्रत्यक्ष सामग्री	परिवर्ती उपरिव्यय	स्थिर उपरिव्यय
मानक मशीन घंटे 2000 घंटे			
श्रम दर रुपये 175/-प्रति घंटा	रुपये 6,40,000	रुपये 80 प्रति घंटा	रुपये 200 प्रति घंटा

31-03-2017 की स्थिति के अनुसार अंत कार्य प्रगति पर

प्रत्यक्ष श्रम	प्रत्यक्ष सामग्री	परिवर्ती उपरिव्यय	स्थिर उपरिव्यय
मानक मशीन घंटे 500 घंटे			
श्रम दर रुपये 175/-प्रति घंटा	रुपये 60,000	रुपये 80 प्रति घंटा	रुपये 200 प्रति घंटा

सामान्य अस्वीकृति प्रतिशत – 5%

उपर्युक्त आंकड़ों से :

- उपर्युक्त दिए गए आंकड़ों से बम की यूनिट लागत का हिसाब लगाएं
- उत्पादन लेखा से बाहर रखने के लिए कितनी धनराशि अपेक्षित होगी?
- तैयार सेमी के मूल्य का हिसाब लगाएं।
- बम के विक्रय पर लाभ और हानि का हिसाब लगाएं।

Following data have been extracted from cost cards in respect of a Bomb-
Quantity Ordered and Manufactured = 1000 Nos.

Quantity processed including UAR = 1050 Nos.

Quantity Passed in Inspection = 1000 Nos.

Opening Work in Progress : As on 01/04/2016

(Rs.)

Direct Labour	Direct Material	VOH	FOH	Total
50,000	1,60,000	75,000	2,25,000	5,10,000

Expenditure during the year 2016-17

Direct Labour	Direct Material	VOH	FOH
SMH 2000 Hrs.			
Labour rate Rs.175/-per hour	Rs. 6,40,000	Rs. 80 per hour	Rs. 200 per hour

Closing Work in Progress as on 31-03-2017

Direct Labour	Direct Material	VOH	FOH
SMH 500 Hrs.			
Labour rate Rs.175/-per hour	Rs. 60,000	Rs 80 per hour	Rs.200 per hour

Normal Rejection Percentage – 5%

From the above data :

- (v) Work out the unit cost of Bomb from the data given above. **(4 marks)**
- (vi) What amount would be required to be kept out of production account? **(2 marks)**
- (vii) Work out value of Finished Semi? **(2 marks)**
- (viii) Work out Profit and Loss on sale of Bomb? **(2 marks)**

Ans.

Quantity Ordered and Manufactured 1000 Nos . (Bomb.)
Quantity Processed 1050 Nos. (including UAR 5%)
Passed in Inspection 1000 Nos.
Quantity Rejected 1050-1000 = 50 Nos.
Quantity Issued = 900
Issue Price fixed by OFB is ` . 2500/- each.

Opening Work in Progress : As on 01/04/2016

Direct Labour	Direct Material	VOH	FOH	Total
50,000	1,60,000	75,000	2,25,000	5,10,000

Expenditure during the year 2016-17

Direct Labour	Direct Material	VOH	FOH	Total
SMH 2000 Hrs.				
Labour rate Rs.175/-per hour	6,40,000	VOH Hourly Rate Rs. 80 per hr.	FOH @ Rs. 200 per hour.	
2000 x 175 = 3,50,000	6,40,000	2000 x 80= 1,60,000	2000 x 200= 4,00,000	15,50,00 0

Closing Work in Progress as on 31/03/2017

Direct Labour	Direct Material	VOH	FOH	Total (Rs.)
SMH 500 Hrs.				
Labour rate Rs.175/-per hour	60,000	VOH Hourly Rate Rs. 80 per hr.	FOH @ Rs. 200 per hour.	
500 x 175 = 87,500	60,000	500 x 80 = 40,000	500 x 200 = 1,00,000	2,87,500

Cost of Production during the year 2016-17

COP = Opening WIP + Expenditure during the year – Closing WIP

	Opening WIP 01/04/2016	Expenditure during the year	Closing WIP 31/03/2017	Cost of Production
Labour	50,000	3,50,000	87,500	3,12,500
Material	1,60,000	6,40,000	60,000	7,40,000
VOH	75,000	1,60,000	40,000	1,95,000
FOH	2,25,000	4,00,000	1,00,000	5,25,000
Total	5,10,000	15,50,000	2,87,500	17,72,500

Total Cost of production = Rs. 17,72,500

(i) Unit cost of Production = $17,72,500 / 1000 = 1772.5 = \text{UCP}$

(ii) Since quantity is rejected i.e. 50 Nos. which is within the UAR %, hence the cost of rejection charged to the production.

Value of Issues = OFB Rate x quantity issued = $2500 \times 900 = 22,50,000$

		<p>Closing Finished Semi=Quantity Manufacture–Quantity Issued =1000-900 = 100 Nos.</p> <p>(iii) Value of Finished Semi = Unit cost of production x Finished Semi quantity = 1772.5 x 100 = 1,77,250</p> <p>Cost of production – Closing Finished semi = Cost of Issue = 17,72,500 – 1,77,250 = 15,95,250</p> <p>(iv) Profit = Value Issues – Cost of Issues 22,50,000 - 15,95,250 = 6,54,750</p> <p style="text-align: center;">[Auth : Para 628-629 of OM Pt. VI]</p>
7.	(क)	सामान्य अस्वीकृति के प्रावधान हेतु क्या मूल कारण हैं?
	(a)	What are the grounds for provision of Normal Rejection? (4 marks)
	Ans.	<p>There are certain manufacturing losses which are inherent in production process. Such losses are called normal rejection loss. When standard estimates are prepared a maximum & minimum percentage of normal rejection losses are specified. The basis of normal rejection percentage are :-</p> <p>(i) Nature of the product (ii) Expected losses in quantity due to evaporation/shrinkage etc (iii) Method of production process (iv) Volume of expected scraps</p>
	(ख)	असाधारण अस्वीकृतियां किसे कहते हैं?
	(b)	What is Abnormal Rejection? (3 marks)
	Ans.	<p>When the quantum of rejection exceeds the normal provision of rejection in a warrant, it is treated as abnormal rejection. For the purpose of ensuring effective cost control and cost comparison, cost of abnormal rejection is shown separately in the production account. All such avoidable rejections are required to be regularized as store loss.</p>
	(ग)	लागत लेखा में असाधारण अस्वीकृतियों पर किस प्रकार व्यवहार किया जाता है?
	(c)	How are Abnormal Rejections treated in Cost Account? (3 marks)
	Ans.	<p>Normal rejection is charged to the production and Abnormal Rejection is kept out of production. The consolidated figure of all such abnormal rejections regularized and written off under the powers of competent authority, are reflected in the appropriation account of the Year</p>
		[Auth : Para 679 of O.M. PT. VI]
8.	(क)	एक फैक्ट्री में पूंजीगत परिसंपत्तियों का वर्गीकरण किस प्रकार किया जाता है?
	(a)	How are Capital Assets in a factory classified? (3 marks)

	Ans.	<p>Capital Assets are classified under three main heads :- (i) Buildings (ii) Machinery (iii) Other items</p> <p>The items falling under building are industrial building (inside factory premises) and non-industrial building viz. office outside Factory premises like hospital/MI room, staff club, residential building etc.</p> <p>Machinery may include conventional lathe, sophisticated CNC machines, and furnaces.</p> <p>Other items are water, compressed air lines, filter units, roads, electrical installations, etc.</p> <p style="text-align: center;">[Auth : Para 731-734 OM Part -VI Vol-II]</p>
	(ख)	लेखा कार्यालयों में 'एम' श्रेणियों और 'बी' श्रेणियों के वाउचरों के अनुसूची रजिस्टर के अनुरक्षण का क्या उद्देश्य है?
	(b)	<p>What is the objective of maintenance of schedule register of 'M' series and 'B' Series Voucher in Accounts Offices?</p> <p style="text-align: right;">(3 marks)</p>
	Ans.	<p>Schedule of M series vouchers is maintained for buildings and machinery/receipts and issue. The object is to ensure that receipt of all 'B' and 'M' series vouchers prepared by the factory are accounted for and also to find out the value of issues to various factories etc in respect of capital assets of the Factory. Agreement between the figures of office registers and schedule will be finally effected before the capital assets accounts of the year is finally closed.</p> <p style="text-align: center;">[Auth : Para 750 OM Part-VI Vol-II]</p>
	(ग)	<p>निम्नलिखित लेनदेनों के लिए जर्नल प्रविष्टियां तैयार करें:</p> <p>Prepare the journal entries for the following transactions:</p> <p style="text-align: right;">(4 marks)</p>
	(i)	<p>भंडार की खरीद (स्थानीय खरीद)</p> <p>Purchase of stores (Local Purchase)</p>
	Ans.	<p>Dr. Cash Purchase account Cr. Notional Account:</p>
	(ii)	<p>प्रत्यक्ष श्रम</p> <p>Direct Labour</p>
	Ans.	<p>Dr. Work in Progress Account Cr. Wages Account</p>
	(iii)	<p>प्रत्यक्ष सामग्री</p> <p>Direct Material</p>

	Ans.	Dr. Work in Progress account Cr. Store Account
	(iv)	औद्योगिक कर्मचारियों के वेतन और भत्ते Pay & Allowances of Industrial Employees
	Ans.	Dr. Wages Account Cr. Notional Account
		[Auth : Annx. AR referred in para 840 OM Part VI]

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

सितम्बर/September, 2017

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)	बजटीय उद्देश्यों के लिए एम.ई.एस. के निर्माण-कार्य सेवाओं के डिवीजन कौन कौन से हैं? यदि कोई विचलन (डेविएशन) हो तो उसे स्पष्ट करें।
	(a)	What are the divisions of Works Services of MES for budgetary purposes? Explain the deviation if any? (3 Marks)
	Ans.	<p>The Works Services of MES are divided for budgetary purposes as:</p> <p>i) Capital Works: Major Works which create capital assets.</p> <p>ii) Other Works and Maintenance Services.</p> <p>The deviation here applies to the minor works of Ordnance Factories & Military Arms, the minor works are classified as Capital Works</p> <p>[Auth: Para 212 of DSR – Regulations for Military Engineer Services]</p>
	(ख)	पुणे महानगर पालिका को रुपये 5 लाख के पानी के बिल का भुगतान किया जाना है। यह व्यय किस उप-शीर्ष को प्रभारयोग्य है? स्थापनाओं के रखरखाव और संक्रिया के प्रभारयोग्य व्यय की मदों को बताएं।
	(b)	A water bill of Rs.5 lakhs has to be paid to Pune Municipal Corporation. To which sub head this expenditure is chargeable? Give the items of expenditure chargeable to Maintenance and Operation of Installations? (7 Marks)
	Ans.	<p>The Expenditure incurred is charged to sub head(c) – Maintenance & Operation of Installation.</p> <p>The following are the items of expenditure chargeable to sub-head.</p> <p>a) Maintenance of Buildings, including accommodation for installation staff etc.</p> <p>b) Petty repairs to workshop, installations and supply system.</p> <p>c) E&M. Renewals.</p> <p>d) All stores, minor spare parts etc.</p> <p>e) Pay & allowances of personnel both permanent & temporary etc.</p> <p>f) Payments made to water & electricity obtained from outside.</p> <p>g) Telephone charges for these workshops/Installations.</p> <p>[Auth: DSR – RMES Para 255]</p>

2.	(क)	एम.ई.एस. के निर्माण-कार्यों के कितने प्रकार होते हैं?
	(a)	What are the types of works of MES? (3 Marks)
	Ans.	<p>Primarily the MES operations (works) are divided into two categories:</p> <p>i) Original Works</p> <p>ii) Repairs.</p> <p>i) Original Works comprises the construction of buildings and Defence works and their internal fixtures together with necessary services such as roads, E/M, water etc.</p> <p>ii) Repairs comprises of all maintenance and periodical services, renewals and replacements as well as alterations with technical reasons.</p> <p>[Auth: DWP Para 4, 5 & 6]</p>
	(ख)	मूल निर्माण-कार्यों से संबंधित एक परियोजना के मुख्य चरणों का उल्लेख करें।
	(b)	Discuss main stages of a project belongs to original works? (4 Marks)
	Ans.	<p>There are four main stages in the project belongs to original work.</p> <p>i) Acceptance of necessity: It means the concurrence of CFA to the expenditure proposed.</p> <p>ii) Administrative approval: It means sanction by CFA to execute the work at the stated cost.</p> <p>iii) Appropriation of Funds: It means allotment of a particular sum of money to meet the Expenditure.</p> <p>iv) Technical Sanction: It means it is issued by competent Engineering authority to execute the work which is a technically sound.</p> <p>[Auth: DWP – Para 7].</p>
	(ग)	एम.ई.एस. के रुपये 10 लाख की लागत वाले एक पुराने भवन की वृहद मरम्मत किए जाने की आवश्यकता है। एम.ई.एस. प्राधिकारियों ने रुपये 6 लाख की लागत वाले भवन की विशेष मरम्मत को करने के लिए सक्षम वित्तीय प्राधिकारी से निवेदन किया है। विशेष मरम्मत को परिभाषित करें और क्या सक्षम वित्तीय प्राधिकारी इसे अनुमोदित कर सकता है अथवा नहीं? स्पष्ट करें।
	(c)	<p>An old MES building costing Rs.10 lakhs requires extensive repairs. MES authorities approached CFA to undertake special repairs to the building costing Rs.6 lakhs. Define special repairs and whether CFA can approve this or not, explain?</p> <p>(3 Marks)</p>

	Ans.	<p>Special Repairs means repairs costing more than Rs.50,000 thousands each for replacement & renewals of an existing installation/building. 1M</p> <p>Here in this case the special repairs are costing Rs. 6lakh which is beyond 50% of original cost of the building. The CFA should not approve. 1M</p> <p>He can ask engineering authorities to give estimates to new building, then if the repairs are more than 50% of rough cost of new building; the old building may be considered for demolition. 1M</p> <p>[Auth: Para 8 of DWP] (CGDA letter No.0/18527/AT-5 dated 04-02-1987)</p>
3.	(क)	एक कमांडर द्वारा क्वार्टरों को उप-भाड़े पर दिए जाने के लिए क्या नियम हैं?
	(a)	What are the rules for sub-letting of Quarters by a Commander? (3 Marks)
	Ans.	<p>Sub-letting of quarters:</p> <p>I) A Commander for whom quarters are reserved under R. A I must occupy those quarters throughout his tenure of appointment and forgo lodging allowance therefore, except as otherwise provided. But, when absent from the station on privilege leave taken by itself or combined with furlough, and the quarters are not required for officiating incumbent, he is permitted to sublet to a Government official subject to the following conditions:</p> <ul style="list-style-type: none"> i) That the tenant is not already in occupation of Government quarters; ii) that the rent recovered does not exceed the lodging allowance of the officer for whom the quarters are reserved; iii) that, if the tenant is a military officer, the rent recovered will not exceed that he is liable to pay when residing in Government quarters; the officer for whom the quarters are reserved making good the difference between his own lodging allowance and the lodging allowance or rent recoverable from his tenant; iv) that the tenant agrees to vacate the quarters at a month's notice in case the officer for whom the quarters are reserved, vacates his appointment; and v) that no other Government quarters become or lie vacant owing to the subletting of the reserved quarters to a tenant to whom those other quarters might be allowed <p>II) A Major-General or Brigadier on the Staff of a Command, for whom quarters are reserved, may, with the written permission of the General Officer Commanding-in-Chief, sublet them subject to the above conditions.</p> <p>[Auth: Ch I Para 3(I) of Quarters and Rents]</p>

	(ख)	सैन्य अफसरों और मैसों के लिए मकानों को भाड़े पर लेने के विनियोजन के लिए विशेष परिस्थितियां कौन कौन सी हैं?
	(b)	What are the special circumstances for appropriation of Hiring of Houses for military officers & messes? (4 Marks)
	Ans.	Appropriation and hiring of houses for military officers and messes, etc – Accommodation required for all military officers and messes for units, etc, for which a mess allowance is laid down in Pay and Allowance Regulations or in other Government orders, may be appropriated under the Cantonments (House Accommodation) Act, No. VI of 1923 as amended by Act IX of 1930, or hired, except in a hotel, by the local M.E.S officer concerned, under the orders of the O.C. Station, provided that suitable quarters owned or hired by Government are not available. [Auth: Ch I Para 4(a) of Quarters and Rents]
	(ग)	एक अफसर द्वारा देय किराया कितना है?
	(c)	What is the rent payable by an officer? (3 Marks)
	Ans.	Rents payable by officers: The maximum rent chargeable for the occupation of Government quarters to military officers (including R.A.F.) whose emoluments do not include lodging allowance except those for whom quarters are reserved under R.A.I; shall be 5 per cent of salary in the case of unmarried officers and 10 per cent in case of married officers, but they may pay the assessed rent if it is less. [Auth: Ch I Para 10(a) of Quarters and Rents]
4.	(क)	वे कौन से व्यक्ति होते हैं जो विद्युत ऊर्जा की निःशुल्क आपूर्ति के हकदार नहीं होते हैं?
	(a)	Who are the persons not entitled to free supply of Electric energy? (3 Marks)
	Ans.	The following persons even though in occupation of buildings which are authorized to have electrical installations are non-entitled to a free supply of electric energy for any purpose:- i. All officers including Commissaries, Deputy and Assistant Commissaries and Senior Assistant Surgeons. ii. All Departmental W.Os and N.C.Os in receipt of consolidated rates of pay. iii. W.Os of the Indian Medical Department (excluding Sub-Assistant Surgeons who rank only as Indian Warrant Officers or Indian Officers) iv. Civilians in military employ unless entitled under their terms of service, or entitled under these rules. v. Non-military consumers. [Auth: Para 29 of Chap 3 Quarters and Rents]

	(ख)	25 वर्ष से कम आयु वाले एक विवाहित थलसेना अफसर की आवासीय आवश्यकताओं को आप किस प्रकार विनियमित करते हैं?
	(b)	How do you regulate accommodation requirements of a married Army officer below 25 years of age? (4 Marks)
	Ans.	<p>A married officer below 25 years of age will be allowed to make private arrangements for accommodation if such accommodation is accepted by his O.C. as being both suitable to his status and within a reasonable distance of his work.</p> <p>Otherwise he will be ordered to occupy a Government owned or hired single quarter in which case his family cannot share the quarter and he will pay rent at five per cent of his pay.</p> <p>Such an officer may, however, occupy a vacant Government married quarter provided he agrees to a deduction equal to the amount that would be payable by the most junior recognized married Indian Commissioned Officer of his arm of the service for occupation of that quarter.</p> <p style="text-align: center;">[Auth: Ch I Para 10A(d) Quarters and Rents]</p>
	(ग)	थलसेना के एक अफसर ने यह सूचना दी कि उसका क्वार्टर रहने योग्य नहीं रह गया है। आप उसके किराए को किस प्रकार विनियमित करेंगे?
	(c)	An army officer reported that his quarter is rendered uninhabitable. How do you regulate his rent? (3 Marks)
	Ans.	<p>If for any reason a building is rendered wholly or partially uninhabitable, the occupant shall at once report the fact to the local M.E.S. officer and The G.O.C Dist., or M.G.O. may sanction a proportionate remission of rent from the date of report.</p> <p style="text-align: center;">[Auth: Para 22(a) Ch I Quarters and Rents]</p>
5.	(क)	इंजीनियर कार्यालयों के साथ सम्बद्ध रक्षा लेखा विभाग के सहायक लेखा अधिकारी/लेखा अधिकारी गैरीसन इंजीनियर के कौन कौन से कृत्य होते हैं?
	(a)	What are the functions of AAO/AO GE of DAD attached to Engineer Offices? (3 Marks)
	Ans.	<p>The functions of AAO/AO GE of the Defence Accounts Department attached to Engineer Offices are three fold:</p> <ol style="list-style-type: none"> i) as an accountant, he maintains certain accounts in accordance with prescribed rules from the data furnished to him. ii) as a primary auditor, he applies certain preliminary checks to the initial accounts and vouchers etc. iii) As a Financial Assistant and Adviser, he assists the head of the M.E.S formation in all matters relating to accounts and budget estimates and the operation of financial rules. <p style="text-align: center;">[Auth: Para 22 U.A. manual]</p>

	(ख)	रुपये 10 हजार से कम लागत वाले एक छोटे निर्माण-कार्य को इंजीनियर प्राधिकारियों द्वारा अनुमोदित किया जाता है। आप इसका लेखांकन किस रजिस्टर में करेंगे? चर्चा करें।
	(b)	A minor work costing less than Rs.10 Thousand is approved by Engineering Authority? In which register you will account for it? Discuss? (3 Marks)
	Ans.	Register of Requisitions [IAF(CDA) 356] : In this register will be entered only those requisitions which are sanctioned as chargeable to the bulk allotment made to S.D.Os. Such requisitions as those for which separate allotment of funds have been or is intended to be made, e.g., for minor works, renewals, etc, will be noted in the Register of approvals to works. (1+2) 3M
	(ग)	विनिर्माण लेखा से आप क्या समझते हैं?
	(c)	What do you understand by Construction Accounts? (3 Marks)
	Ans.	The constructions accounts are maintained by the S.D.Os concerned for each work or service. It shows for purpose of control the amount of sanction and allotment and also the expenditure as and when incurred with sufficient details as to the nature of expenditure and references to vouchers. Liabilities and expected credits are also shown until adjusted.
	(घ)	विनिर्माण लेखा की शुद्धता की जांच कौन करता है?
	(d)	Who checks the correctness of Construction Accounts? (1 Marks)
	Ans.	The A.A.O.G.E. will check the correctness of the positing in the construction accounts by means of original vouchers in his possession.
		[Auth: Para 103 and 104 of U.A. manual]
6.	(क)	एक ठेकेदार के द्वारा निर्माण-कार्य के निलंबन के लिए कौन कौन से कारण होते हैं?
	(a)	What are the reasons for suspension of works by a contractor? (3 Marks)
	Ans.	Suspension of Works: The Contractor shall, on receipt of the order in writing of the Garrison Engineer, suspend the progress of the Works or any part thereof for any of the following reasons: i) on account of any default on the part of the Contractor; ii) for proper execution of the Works/ part thereof for reasons other than the default of the Contractor: iii) for safety of the Works/part thereof. [Auth: Para 9(a) of IAFW-2249]

	(ख)	ठेकेदारों द्वारा लगाए गए श्रमिकों को उचित (फेयर) मजदूरी का क्या अर्थ है?
	(b)	What is the meaning of Fair Wage to labourers engaged by contractors? (2 Marks)
	Ans.	<p>“Fair Wage” means wage whether for time or piece-work notified at the time of inviting tenders for the Work and where such wages have not been so notified the wages prescribed by the Chief Engineer for the stations at which the Work is done.</p> <p style="text-align: center;">[Auth: Para 58(a) of IAFW-2249]</p>
	(ग)	एक ठेकेदार ने जमानत जमा के रूप में रुपये 2 लाख जमा कराए हैं। आप इसे कब लौटाते हैं?
	(c)	A contractor deposited Rs.2 lakhs as security deposit. When do you refund? (2 Marks)
	Ans.	<p>The Security Deposit may be refunded to the Contractor after the expiration of the defects liability period(vide Condition 46) by the G.E. provided always that the Contractor shall first have been paid the Final Bill and have rendered a No-Demand Certificate (I.A.F.A.-451)</p> <p style="text-align: center;">[Auth: Para 68 of IAFW-2249]</p>
	(घ)	एक ठेकेदार द्वारा एक एकमुश्त ठेका पूर्ण कर लिया गया है और उसने अपना अंतिम बिल प्रस्तुत कर दिया है। आप इसका भुगतान किस प्रकार करते हैं?
	(d)	A lump sum contract has been completed by the contractor and submitted his final claim. How do you pay it? (3 Marks)
	Ans.	<p>The Final Bills shall be submitted by the Contractor on I.A.F.W.-2262 in duplicate within three months of physical completion of the Works to the satisfaction of the Engineer-in-Charge.</p> <p>Payment of those items of the Final Bill in respect of which there is no dispute shall be made within the period specified hereunder, the period [to be] reckoned from the date of receipt of the Bill by the [Engineer-in-Charge]:</p> <p style="text-align: right;">1M</p> <p style="margin-left: 40px;">i. Contract amount not exceeding Rs. 5lakhs – [Six]³ months.</p> <p style="margin-left: 40px;">ii. Contract amount exceeding Rs. 5lakhs – [Nine]⁴ months.</p> <p style="text-align: right;">2M</p> <p style="text-align: center;">[Auth: Para 66 a and b of IAFW-2249]</p>

7.	(क)	एक अंतरण प्रविष्टि किसे कहते हैं? उसकी लेखापरीक्षा करते समय क्षेत्रीय लेखापरीक्षा अधिकारी द्वारा किन बिन्दुओं को देखा जाना चाहिए?
	(a)	What is a transfer entry? What are the points to be seen by the RAO while auditing the same? (3 Marks)
	Ans.	<p>Transfer entries are intended to transfer an item of receipt or expenditure from the accounts of a work in progress or from one budget head to the accounts of another work or budget head. 1M</p> <p>In the audit it will be seen that:</p> <ul style="list-style-type: none"> i) to correct an error in allocation. ii) to distribute the expenditure on a work over all the accounts affected in cases where a joint work, in which two or more parties are interested, is taken to the accounts of one party. iii) To adjust by debit or credit to the appropriate head of account (or work) an item outstanding in the accounts for MES Advances or T. Deposits. iv) To bring to account certain classes of transactions which do not pass through the cash book, e.g.- treasury receipts etc. 2M <p style="text-align: center;">[Auth: 144 and 145 of MES LAM]</p>
	(ख)	रुपये 5 लाख की एक जमा राशि (तीन वर्षों से अधिक पुरानी) जमा रजिस्टर में प्रविष्ट है। आप इसका समायोजन किस प्रकार करेंगे? जब आप जमा रजिस्टर की लेखापरीक्षा करते हैं तो उसके तीन लेखापरीक्षा बिन्दुओं को स्पष्ट करें।
	(b)	A deposit of Rs. 5lakh (over three years old) is held in the Deposit Register. How do you adjust it? Explain three audit points when you audit the Deposit Register? (4 Marks)
	Ans.	<p>The deposit of Rs.5lakh is credited to revenue side of Deposit Register. 1M</p> <p>The Deposit Register will be scrutinized with special reference to the following points:-</p> <ul style="list-style-type: none"> i) The register should contain full particulars of the transactions to admit of action being taken for final adjustments. ii) It will be seen that any amount which should have been finally adjusted by credit to some service head has not been placed under deposit. iii) Deposits over 3 years old (excluding the year of deposit) are credited to revenue. iv) In case of deposit works. It should be seen that debits do not exceed credits, if excess it is transferred to MES-Advances. 3M <p style="text-align: center;">[Auth: 155 of MES LAM]</p>

	(ग)	सरकार का एक आवास एक उस गैर सरकारी व्यक्ति को पट्टे पर दिया जाता है जो एक सरकारी कर्मचारी नहीं है। क्षेत्रीय लेखापरीक्षा अधिकारी/स्थानीय लेखापरीक्षा अधिकारी द्वारा सत्यापित किए जाने वाले लेखापरीक्षा बिन्दु कौन कौन से हैं?
	(c)	An accommodation of Govt. is leased to a Private person not a Govt. employee. What are the audit points to be verified by RAO/LAO? (3 Marks)
	Ans.	When accommodation is leased to private person not in Government employ, it will be verified that – <ul style="list-style-type: none"> a) An agreement exists; b) The instrument is properly stamped; c) The current market rate of license fee is quoted d) The license fee is charged at the market rate provided it is not less than the assessed license fee; and e) That one month's license fee is paid by these individuals in advance. <p style="text-align: center;">[Auth: Para 170 (6) of MES LAM]</p>
8.	(क)	एम.ई.एस. प्राधिकारियों द्वारा वर्ष के दौरान रूपये 10 लाख से अधिक की लागत वाला एक गैर बजटीय निर्माण-कार्य निष्पादित किया गया है। निर्माण-कार्य व्यय की वार्षिक समीक्षा के किस विवरण में इसे दिखाया जाता है? इस विवरण में क्या प्रावधान किया जाता है?
	(a)	A non budget work, costing over Rs. 10lakh executed during the year by MES authority. In which statement this expenditure figures in Annual Review of Works Expenditure? What this statement caters for? (3 Marks)
	Ans.	The annual review of works expenditure which will cover Army, Factory, Air Force and Naval Works expenditure. This non-budget work of Rs. 10lakh will find place in statement A. 1M Statement A consists of: <ul style="list-style-type: none"> i) All major works in respect of which the original estimates, appropriation or the actual expenditure incurred during the year is Rs. 25lakh or more provided the variation is 50% thereof or more. ii) All non-budget major works estimated to cost over Rs. 10lakh on which expenditure was incurred during the year. 2M <p style="text-align: center;">[Auth: Para 127 of OM-VIII]</p>

	(ख)	एक गैरीसन इंजीनियर एम.ई.एस. स्थापना में क्षेत्रीय लेखापरीक्षा अधिकारी द्वारा आंतरिक लेखापरीक्षा में रुपये 20 लाख के अधिभुगतान का पता चलता है। लेखा अधिकारी गैरीसन इंजीनियर के पास वसूली का समायोजन करने के लिए कोई बिल नहीं है। इसकी वसूली करने के लिए किस क्रियाविधि को अपनाया जाएगा?
	(b)	An over payment of 20lakh is detected in the Internal Audit by RAO in a GE MES establishment. The AO GE have no bills to adjust the recovery. What procedure will be followed to recover this? (3 Marks)
	Ans.	<p>The following procedure is required to be followed by MES officers for recovery of overpayment from the Contractors:</p> <ul style="list-style-type: none"> i) A GE who cannot effect recovery of an over-payment within two months from the date of its recovery or notification is to report this fact to his CWE. ii) On receipt of such a report, the CWE is to inform his other GEs with a view to recovering the money from any amounts due to the same contractor in their Divisions and if the adjustment cannot be made within a further period of two months he is to report this fact to his Chief Engineer. iii) In receiving a CWE's Report, the CE is to inform other CWEs in the Command with the same object in view and if the money cannot be recovered within 6 months from the date of original discovery or notification he is to report this fact to the E-in-C, AHQ. <p style="text-align: center;">[Auth: Para 54 of OM-VIII]</p>
	(ग)	रक्षा लेखा नियंत्रक कार्यालय के इंजीनियरिंग अनुभाग के उद्देश्यों को स्पष्ट करें।
	(c)	Explain the objectives of Engineering Section of CDA Office. (2 Marks)
	Ans.	<p>Objectives of Engineering Sections of CDA are:</p> <ul style="list-style-type: none"> i) To advise administrative/executive authorities on the financial management aspects of works and contracts. ii) To advise on revenue aspects relating to rent and allied charges. iii) To pay promptly and correctly for works executed by the contractors. <p style="text-align: center;">[Auth: Para 1 of OM-VIII]</p>

	(घ)	एक रक्षा लेखा प्रधान नियंत्रक ड्यूटी के दौरान दो दिनों के लिए एक एम.ई.एस. निरीक्षण बंगले में ठहरता है। देखी जानी वाली लेखापरीक्षा बिन्दुएं कौन कौन सी हैं?
	(d)	A PCDA occupies an MES Inspection Bungalow for two days on duty. What are the audit points to be seen? (2 Marks)
	Ans.	<p>It will be seen that:</p> <ul style="list-style-type: none"> i) The Visitors Book is maintained in the MES Inspection Bungalow and all Visitors sign their names, their address and the amount paid; ii) The time of arrival and departure is completed by the visitors and recoveries at the rates prescribed by the CWE are effected; iii) The amount realized is credited with the cashier of the GE concerned promptly and accounted for in the cash book; iv) The instructions contained in the 'Rules for the occupation of MES Inspection Bungalow' (as amended) issued by the Engineer-in-Chief are strictly adhere to. <p style="text-align: center;">[Auth: Para 244(A) of MES-LAM]</p>

भाग-II (भंडार लेखा और आंतरिक लेखापरीक्षा) (क) थलसेना SECTION-II (Store Accounts and Internal Audit) (A) ARMY		
1.	(क)	जब ठेकेदार से एक बार परेषिती आयुध डिपो में निरीक्षण नोट प्राप्त हो जाता है तो किन किन बिन्दुओं को देखा जाता है?
	(a)	What are the points to be seen once an Inspection note is received in the consignee ordnance depots from the contractor? (3 Marks)
	Ans.	<p>On receipt, the consignee ordnance depots will –</p> <ul style="list-style-type: none"> a) Check the stores received by him with the inspection notes; b) Take on charge stores actually received; c) Complete the receipt certificate, on all the copies of inspection notes, making an endorsement of discrepancies discovered in the space provided and d) Retain one copy for his office record and return other copies to the contractor, to enable him to claim the payment from the Pay And Accounts Officer, Ministry of Works, Housing and Supply. <p>After payment has been effected to the contractors, necessary debits will be raised against the Defence Services, supported by relevant documents. The Controller of Defence accounts, on receipt of such intimation, will pass on the documents to the LAO of the consignee ordnance depot, for verification of the stores credited for.</p> <p style="text-align: center;">(Auth: Para 5 of Store Accounts and Internal Audit for Army)</p>
	(ख)	आयुध डिपो से यूनितों को भंडार के निःशुल्क निर्गम की गणना किस प्रकार की जाती है?
	(b)	How are the Free Issues of Stores to units from Ordnance depot is accounted for? (4 Marks)
	Ans.	<p>In respect of free issues, units and formations will submit indents on IFAO-2705 to the ordnance depot quoting the authority for demanding the stores.</p> <p>The indents will be checked in the ordnance depots for verifying that the quantities demanded are authorized by existing scales and regulations and taking the stock position into account, pass the indents for issue.</p> <p>The procedure for the preparation and disposal of issue vouchers in regard to the free issues will be as laid down in Appendix I. on receipt of indents for stores from the units, issue vouchers will be prepared by the depots as laid down in the 'Issue Procedure'.</p> <p style="text-align: center;">(Auth: Para 20 of Store Accounts and Internal Audit for Army)</p>

	(ग)	एक वाहन को एम.ई.एस. को निर्गमित किया जाता है। इसकी लागत का समायोजन किस प्रकार किया जाता है? इसकी आवधिकता कितनी है?
	(c)	A vehicle is issued to MES. How its cost is adjusted? What is its periodicity? (3 Marks)
	Ans.	The following special procedure will be followed in regard to the adjustment of the cost of vehicles issued to MES. The cost of vehicles will be adjusted half yearly by the CDA, Central Command, Meerut, in respect of issues to MES. (Auth: Para 60 of Store Accounts and Internal Audit for Army)
2.	(क)	यूनिटों द्वारा अपेक्षित भंडारों को किस प्रकार प्राप्त किया जाता है?
	(a)	How stores required by units are obtained? (3 Marks)
	Ans.	The stores required by the units/formations will be obtained from the appropriate supplying agencies of the Army in accordance with para 877 of Regulation for the Army (Revised Edition, 1962). The concurrence of the supplying department and the sanction of the competent authority will be required in all cases of local purchase of stores. (Auth: Para 116 of Store Accounts and Internal Audit for Army)
	(ख)	एक जे.सी.ओ. ने अपनी किट मालसूची खो दी है। इसका विनियमन किस प्रकार किया जाता है?
	(b)	A JCO lost his kit inventory. How this is regulated? (2 Marks)
	Ans.	The loss of inventory of kit, JCOs/OR or Non-Combatants (Enrolled) concerned will be presumed to have been in possession, immediately prior to the loss of their full authorized scales of clothing and necessaries and personal equipment and will be held liable. He will pay for it if it is proved that the loss is not due to negligence, to make good any deficiencies at their own expense. Commanding officers will ensure that the contents of this para are explained to all ranks prior to transfer. (Auth: Para 128 of Store Accounts and Internal Audit for Army)

	(ग)	थलसेना के एक अफसर ने भुगतान के आधार पर आयुध भंडार लिया था। इसको किस प्रकार हिसाब में लिया जाता है?
	(c)	An Army officer took ordinance stores on payment basis. How it is accounted? (2 Marks)
	Ans.	All issues of ordnance stores on payment to officers will be confined only to those items published in Army Orders from time to time. All issues will be on prepayment and the amounts realized will be credited to Government through the public fund account of the unit and the treasury receipt sent to the PCDA/CDA through the Local Audit Officer concerned. (Auth: Para 132 of Store Accounts and Internal Audit for Army)
	(घ)	कार डायरी की लेखापरीक्षा करने के दौरान क्षेत्रीय लेखापरीक्षा अधिकारी/स्थानीय लेखापरीक्षा अधिकारी ने यह पाया कि ड्यूटी की प्रकृति का विशेष ब्योरा उसमें नहीं दिया गया है। इसका विनियमन किस प्रकार किया जाता है?
	(d)	While auditing a Car Diary, the RAO/LAO observed that the nature of duty is not specified. How it is regulated? (2 Marks)
	Ans.	All journeys against which nature of duty performed is not clearly specified in the Car Diaries, will be treated as “non-duty journeys” and charges recovered from the officers using Government transport, for the kilometers run, at normal rates. Powers for regularization of audit objections for non-duty journeys in certain cases are laid down, in Schedule XIV, Appendix II, F.R. Part I Volume II(Revised Edition 1983) (Auth: Para 142(i) of Store Accounts and Internal Audit for Army)
	(ङ)	कार डायरियों के कितने सेटों का अनुरक्षण किया जाता है और क्यों?
	(e)	How many sets of Car Diaries are maintained and Why? (1 Marks)
	Ans.	Car Diaries are required to be maintained in the case of all types of vehicles. These are very important auditable documents and must be properly completed and maintained, two car diaries will be maintained for each vehicle and these will be used for alternate quarters till these are exhausted. The car diary for previous quarter will be produced for audit while the current one will be used by the driver for recording current duties. (Auth: Para 142 of Store Accounts and Internal Audit for Army)

3.	(क)	भुगतान पर निर्गम लेनदेन कौन कौन से होते हैं? एक यूनिट द्वारा वाउचरों का कीमत निर्धारण किस प्रकार किया जाता है?
	(a)	What are the payment issue transactions? How pricing of vouchers is done by a unit? (3 Marks)
	Ans.	<p>The vouchers relating to payment issue transactions specified below will be priced by unit/depot authorities themselves, the pricing being subject to scrutiny by the representatives of the PCDA/CDA i.e. the Local Audit Officer and his staff:-</p> <ul style="list-style-type: none"> i) Payment issues of ASC stores to entitled personnel from retail issue shops, unit ration stands, etc. ii) Payment issues of AOC stores to officers etc., from AOC mobile officers kit stores/cash payment issue sections and unit OM stores. iii) Issues of clothing and necessaries to JCOs, OR and NCs (E) on payment iv) Payment work orders in RSSD workshops. v) Losses of public clothing and equipment chargeable to JCOs, OR and NCs(E) where IAFC-844 is prepared. vi) Issues of ASC stores issued from the supply depot to various services viz., IAF, Indian Navy and MES. <p>Vouchers in respect of farm produce etc., will be priced by the farm authorities.</p> <p>(Auth: Para 223(a) & (b) of Store Accounts and Internal Audit for Army)</p>
	(ख)	रुपये 50 लाख का एक ए.एस.सी. वस्त्र भंडार खो जाता है। हानि विवरण किसके द्वारा तैयार किया जाएगा? उसके कीमत निर्धारण का दायित्व किसका है?
	(b)	A clothing store of Rs. 50lakh of ASC lost. Who will prepare the loss statement? Whose responsibility to price the same? (3 Marks)
	Ans.	<p>The army supply core will prepare the loss statement. The PCDA/CDA/LAO will price it.</p> <p>[Auth: Para 224(a) (ii) of Stores Accounting Instructions For The Army]</p>
	(ग)	<p>निम्नलिखित का उत्तर दें:</p> <ul style="list-style-type: none"> i) भंडार हानि का वर्गीकरण किस प्रकार किया जाता है? ii) हानियों का रजिस्टर

	(c)	Answer the following: i) How loss of stores are classified? (2 Marks)
	Ans.	<p>Loss of stores will be classified under the following headings –</p> <p>a) Losses due to theft, fraud or neglect. b) Losses due to other causes –</p> <p style="text-align: right;">} 2M</p> <p>i) Fire ii) Deficiencies in actual balances iii) Deterioration iv) Defective storage v) In transit – 1) Between depots and consuming units; 2) Between one depot to another; 3) Between manufacturing establishment and depots and 4) Between manufacturing establishments or trade and consuming units. vi) Rain/storm/flood vii) Casualties in the case of animals viii) Miscellaneous causes.</p> <p style="text-align: center;">(Auth: Para 244 of Store Accounts and Internal Audit for Army)</p>
	(ii)	Register of losses. (2 Marks)
	Ans.	<p>Register of Losses: Depots ,units/formations will maintain registers of losses on IFAZ-2161 and IAFZ-2259 (for bulk POL). Separate sets of pages will be allotted to the various classes of stores stocked in the depot. All actual losses of and damages to stores which require to be dealt with by the competent financial authority, will be entered in the register as soon as they come to notice.</p> <p style="text-align: center;">(Auth: Para 246 of Store Accounts and Internal Audit for Army)</p>
4.	(क)	थलसेना स्थानीय लेखापरीक्षा अधिकारी और स्थानीय लेखापरीक्षा स्टाफ के क्या क्या कर्तव्य हैं?
	(a)	What are the duties of ALAO and Local Audit Staff? (3 Marks)
	Ans.	<p>The A.L.A.Os staff will perform in the first instance, all the duties prescribed for the LAO in regard to the local audit.</p> <p>Original objection statements, re-audit remarks and correspondence of an important nature will be dealt with finally by the LAO.</p> <p>Re-audit remarks in respect of objections settled at unit level after necessary verification will, however be issued by the A.L.A.O. except when the LAO is present, the A.L.A.O will discuss all outstanding questions personally with the O.C the unit or formation or with the officer deputed by the latter.</p> <p>In order to facilitate the work of LAO he will also discuss and settle normal objections where possible. He will bring to the notice of LAO during his periodical visits all objections of importance noticed during the course of his duties.</p> <p style="text-align: center;">(Auth: Para 5 of ALAM Part I)</p>

	(ख)	निम्नलिखित का उत्तर दें:
	(b)	Attempt the following:
	i)	एन.सी.सी. यूनिटों का एक अर्धवार्षिक स्थानीय लेखापरीक्षा कार्यक्रम स्थानीय लेखापरीक्षा अधिकारी द्वारा तैयार किया जाता है और उसे अनुमोदनार्थ रक्षा लेखा नियंत्रक को प्रस्तुत किया जाता है। क्या यह नियमानुसार है? स्पष्ट करें।
	i)	A half yearly local audit programme of NCC unit drawn by LAO and submitted to CDA for approval. Is it in order? Explain. (2 Marks)
	Ans.	The audit of all NCC units will be conducted in an annual basis without involving any reduction in the quantum of audit e.g. four months accounts in a year will be selected for detailed check. (Auth: Para 9 of ALAM Part I)
	ii)	सांविधिक लेखापरीक्षा और आन्तरिक लेखापरीक्षा के बीच अंतर बताएं।
	ii)	Differentiate between Statutory Audit and Internal Audit. (2 Marks)
	Ans.	This is a internal check is distinct from the statutory audit of these accounts and records conducted by the representatives of the Director General of Audit of Defence Services. (Auth: Para 1 of ALAM Part I)
	iii)	एक लेखापरीक्षा को पूर्ण करने के पश्चात एक स्थानीय लेखापरीक्षा अधिकारी रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के व्यक्तिगत संज्ञान में एक विशेष रिपोर्ट लाता है। उसमें क्या निहित होगा?
	(iii)	An LAO after completion of an audit brings to the personal knowledge of PCDA/CDA a special report. What will it contain? (3 Marks)
	Ans.	The LAO will bring to the personal notice of the Principal Controller/Controller immediately by a special report, all cases in which – <ul style="list-style-type: none"> a) The prescribed accounts are non-existent or missing or have not been produced; b) The accounts maintained by a unit are in an unsatisfactory state and; c) The procedure adopted in maintaining the accounts is not in conformity with that authorized in rules or standing orders. (Auth: Para 18 of ALAM Part I)
5.	(क)	एक सैनिक फार्म की एक डेयरी स्टॉक शीट किसे कहते हैं? इसमें क्या निहित होता है?
	(a)	What is a Diary Stock sheet of a Military Farm? What it contains? (3 Marks)
	Ans.	This is a stock sheet of Diary Produce which shows opening balance, receipt, disposal and closing balances of all items of diary produce handled in diary section. It consists of: <ul style="list-style-type: none"> i) Detailed diary stock sheet for morning I.A.F.(Farm 85) ii) Detailed diary stock sheet for evening I.A.F.(Farm 85) iii) Consolidated stock sheet for the day. (Auth: Para 345 of ALAM Part I)

	(ख)	एक सैनिक फार्म द्वारा एक आपूर्ति डिपो को रुपये 10 हजार मूल्य की सब्जियों का एक निर्गम वाउचर जारी किया जाता है। रोकड़ लेखा में यह लेनदेन कहां दर्शाया जाता है?
	(b)	An issue Voucher worth of Rs. 10 thousand value of vegetables issued to a supply depot by a Military Farm. Where this transaction finds place in cash accounts? (3 Marks)
	Ans.	It is a journal entry. This journal is maintained for entering all transactions other than cash. It should be verified with reference to I.D.B./O.D.B and other allied documents that such transactions are passed through the journal on a day to day basis in cash accounts of Military Farm. (Auth: Para 342 (c) of ALAM Part I)
	(ग)	निम्नलिखित का उत्तर दें:
	(c)	Answer the following:
	i)	सैनिक फार्म कर्मचारियों की सेवा पुस्तकों की लेखापरीक्षा स्थानीय लेखापरीक्षा अधिकारी द्वारा किस प्रकार की जाती है?
	i)	What manner the service books of Military Farm employees are audited by LAO? (2 Marks)
	Ans.	Service Book: one out of sixteen service books is audited in each quarter and the books audited noted in the record maintained in the Local Audit Office to ensure that all Service Books are audited in a period of four years. (Auth: Para 344(ii) of ALAM Part I)
	ii)	भूमि एवं खेती रजिस्टर
	ii)	Land and Cultivation Register (2 Marks)
	Ans.	Land and Cultivation Register: This register contains a complete record of expenditure on cultivation and is completed from the 1) Daily Time Book 2) Team Register 3) Store Issue Orders 4) Attendance Register 5) Inward Day Book. (Auth: Para 349(E) of ALAM Part I)
6.	(क)	स्थानीय लेखापरीक्षा अधिकारी द्वारा लेखापरीक्षा में छावनी बोर्ड के अग्रदाय रजिस्टर की जांच कैसे की जाती है?
	(a)	How the Imprest Register of Cantonment Board checked in Audit by LAO? (3 Marks)
	Ans.	Imprest Register: The register should be checked for the two selected months as to its arithmetical accuracy. It should be seen that: i) The amount of the Imprest has been duly sanctioned by the Board vide Rule 58 Cantonment Account Code; that it is being shown as the amount in hand of the Executive Officer in the Cash Book and that of the officer actually holding it furnishes a certificate in the following terms at the beginning of each year as well as on the transfer of charge. ii) Only petty expenses which must be paid before money can be drawn on a contingent bill are paid out of imprest. iii) The Imprest Account is properly checked by the Secretary or other responsible officer duly authorized to do so. (Auth: Para 368 of ALAM Part II)

	(ख) छावनी बोर्ड की एक असेवायोग्य वस्तु को सक्षम प्राधिकारी द्वारा व्यर्थ घोषित किया गया है। इसे किस रजिस्टर में दर्शाया जाता है? चर्चा करें।
	(b) An unserviceable article of Cantonment board has been declared as useless by competent authority. In which Register it find its place? Discuss? (3 Marks)
Ans.	<p>(I) Dead Stock Register: This register should be examined to see that:</p> <ul style="list-style-type: none"> i) New purchases have been brought to account; ii) The articles struck off the register charge as unserviceable have been so declared by the competent authority; iii) Certificates of physical verification have been recorded by the Executive Officer. <p>(II) The credit for the sale of unserviceable articles should be verified with the auction sale papers and traced into the cash book.</p> <p style="text-align: center;">(Auth: Para 379 of ALAM Part II)</p>
	(ग) एक छावनी बोर्ड ने रुपये 50 लाख को फालतू धनराशि के रूप में घोषित कर दिया है। स्थानीय लेखापरीक्षा अधिकारी क्या सलाह दे सकता है?
	(c) A Cantonment Board declared Rs. 50lakhs as surplus money. What advice LAO can render? (4 Marks)
Ans.	<p>Investments: The LAO will render advice for investments under proper sanction surplus money available in the Cantonment Fund Accounts of the Cantonment Board with reference to the ways and means position of the Cantonment Board in terms of Section 107(3) of Cantonment Act 1924.</p> <p>Note: The Cantonment boards may invest their funds in fixed deposits in the post office savings bank, which is a bank approved by the Central Government as required by Sub Section(3) of Section 107 of the Cantonment Act, 1924.</p> <p style="text-align: center;">(Auth: Para 382 of ALAM Part II)</p> <p style="text-align: right;">(2+2) 4M</p>

7.	(क)	थलसेना प्रशिक्षण के लिए कौन उत्तरदायी है और थलसेना विद्यालयों का नियंत्रण कौन करता है? प्रशिक्षण प्रकाशनों के दो नामों को बताएं।
	(a)	Who is responsible for Army training and Who controls the Army Schools? Give two names of training publications? (3 Marks)
	Ans.	<p>There are eight categories of general staff publications affecting military training: Category 1 Higher Direction of War, Category 2 Conduct of operations, Category 3 Staff Duties, Category 4 Leadership, fighting efficiency and physical training, Category 5 Administration of Training, Category 6 Training Memoranda, Category 7 Education, Category 8 Corps Training Manuals.</p> <p>Overall responsibility for the Army's training is vested in the Director of Military Training at Army Headquarters.</p> <p>The control and general administration of the Defence Services Staff College and all Army Training Establishments and Schools is the Responsibility of the Military Training Directorate advised if necessary by the Directorates of Corps.</p> <p style="text-align: center;">(Auth: Para 252;253;254 of DSR Vol I)</p> <p style="text-align: right;">(1+1+1) 3M</p>
	(ख)	एक युवा अभ्यर्थी नर्सिंग ब्रांच में भर्ती होता है। नर्सिंग प्रशिक्षण का संचालन कौन करता है? प्रशिक्षण के पश्चात उन्हें कहां तैनात किया जाता है?
	(b)	A young candidate is recruited into Nursing branch. Who conducts Nursing training? After training where they are deployed? (4 Marks)
	Ans.	<p>The College of Nursing: It is an integral department of the Armed Forces Medical College, Pune.</p> <p>It conducts undergraduate training in Nursing which is of four years duration. The training is designed to prepare graduate nurses to assume responsibility in the promotion of health, prevention of diseases and care of patients in hospitals and other community health agencies.</p> <p>On successful completion of the programme, the graduate nurses are awarded BSc Degree in Nursing and they are commissioned in the Military Nursing Service to meet the integrated nursing services requirements of the Armed Forces Hospitals.</p> <p style="text-align: right;">(2+2) 4M</p> <p style="text-align: center;">(Auth: Para 263(b)of DSR Vol I)</p>

	(ग)	एक सिपाही को भगोड़ा घोषित कर दिया जाता है। उसकी खोज किस प्रकार की जाती है?
	(c)	A soldier is declared as Deserter. How he is trailed? (3 Marks)
	Ans.	<p>Trail of Deserts: In normal circumstances trail by summary court martial for desertion will be held by the CO of the unit of the deserter.</p> <p>However, when a deserter or an absentee from a unit shown in column one of the table of surrender to, or is taken over by, the unit shown opposite in column two and is properly attached to and taken on the strength of the latter unit, he may, provided evidence, particularly evidence of identification, is available with the latter unit, be tried by summary court-martial by the OC of that unit when the unit shown in column one is serving in high altitude or overseas or engaged in counter-insurgency operation or active hostilities, Andaman and Nicobar Islands.</p> <p>In no circumstances, a man be tried by summary court-martial held by a CO other than the CO of the unit to which the man properly belongs (a unit to which the man may be attached subsequent to commission of the offence by him will also be a unit to which the man properly belongs)</p> <p style="text-align: center;">(Auth: Para 381 of DSR Vol I)</p>
8.	(क)	एक सिपाही ने अपराध किया है जिसके परिणामस्वरूप लोक सम्पत्ति की वित्तीय हानि हुई है। उस पर किस प्रकार मुकदमा चलाया जाएगा?
	(a)	A soldier committed an offence which led to financial loss of Public property. How he will be tried? (3 Marks)
	Ans.	<p>Public Regimental Property: Persons subject to Army Act committing offences involving moral turpitude, fraud, theft, dishonesty and culpable negligence involving financial loss of Public or Regimental property will be tried by court-martial or prosecuted before a civil court.</p> <p>Such cases will not be disposed of summarily or by administrative action.</p> <p>Punishments in such cases will be deterrent and commensurate with the gravity of the offence</p> <p style="text-align: center;">(Auth: Para 432 of DSR Vol I)</p>
	(ख)	निम्नलिखित का उत्तर दें :
	(b)	Answer the following:
	i)	एक यूनिट में लोक निधि की हानि हुई है। एक स्थानीय कमांडर तत्काल क्या सुनिश्चित करेगा?
	i)	Loss of public money took place in an unit. What a local Commander will immediately ensure? (2 Marks)
	Ans.	<p>i) When losses do occur the local commander will ensure that –</p> <p style="padding-left: 40px;">a) The matter is properly and thoroughly investigated; and</p> <p style="padding-left: 40px;">b) A report together with the recommendation of all commanders concerned is made, whenever necessary, the higher authorities through the CDA concerned with the least possible delay.</p> <p style="text-align: center;">(Auth: Para 808(f) of DSR Vol II)</p>

	ii)	लोक निधि को परिभाषित करें।	
	ii)	Define Public Fund.	(2 Marks)
	Ans.	Public Funds: It include all funds which are financed entirely from public money, the unexpected balances of which are refundable to Government in the event of not being devoted to the objects for which granted.	
		(Auth: Para 801 of DSR Vol II)	
	(ग)	निम्नलिखित का उत्तर दें :	
	(c)	Attempt the following:	
	i)	शांति-समय में भंडारों/उपस्कर के पैमानों के लिए कौन स्वीकृति प्राधिकारी है?	
	i)	Who is sanctioning authority for scales of stores/equipment in Peace Time?	(1 Marks)
	Ans.	The central Government is the sanctioning authority in general for scales of stores and equipment for peace.	
		(Auth: Para 86R of DSR Vol II)	
	ii)	एक यूनिट में शस्त्रों को संरक्षित रखने का प्राधिकारी कौन है?	
	ii)	Who is the safeguarding authority of Arms in a unit?	(1 Marks)
	Ans.	Safeguarding of Arms- OsC units are responsible that all arm racks are firmly secured to the wall or to the floor of the barrack room.	
		(Auth: Para 925 of DSR Vol II)	
	iii)	विवाहितों के लिए आवास प्राप्त करने के लिए एक अफसर की क्या आयु होती है?	
	iii)	What is the age of an officer to get a married accommodation?	(1 Marks)
	Ans.	Officers above age of 25 years will be entitled to married accommodation.	
		(Auth: Para 1023 of DSR Vol II)	
Note : 1) Army Local Audit Manual Part I or II of Jan 2008 Published M/S C.B. Lall used. 2) D.S.R. for Army Vol I and II 2015 Published M/S C.B. Lall used.			

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the fuel including a copy of Test Report.

(Auth: Para 135-136 of Chapter 29 IAP 1501)

Q1:
Ans 2 (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 2 (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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- (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 3(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 3 (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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(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: Sl No. 49 & 50 of Glossary of Terms IAP 1501)

Q.3.
Ans 4 (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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Ans 4 (b) The following are the instances when loss statements need not be raised:

- (i) When ammunition and explosives are declared unserviceable on reaching prescribed age limit.
- (ii) When ammunition and explosives are declared unserviceable after a proof test and confirmed by the Air HQrs by issue of a 'Black List'
- (iii) When ammunition and explosives are sentenced to a lower category and confirmed by Air HQrs provided the Inspecting Officer certifies that the lowering of category is not due to unsatisfactory storages conditions.
- (iv) When ammunition and explosives are unavoidably lowered in category brought about when working on the stores during normal repairs/inspection/modification by the authorised personnel.

The loss will be regularised under a conversion voucher (Q) 403 or Form (Q) 408, whichever is applicable.

(Auth: Para 102 & 103 of Chapter 22, IAP 1501)



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Q4
Ans 5 (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 5 (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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Q 5
Ans 6 (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 6 (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.

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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)



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Form and the Logistic officer is to sign the contractors copy and obtain the contractors signature on the unit copy. The supplies are to be brought on charge by the Logistic officer in 'Manuscript Register' on the basis of relevant entry in IAFS-1520. At the end of the month the contractor is to forward his copy of IAFS-1520 to the logistic officer. The total deliveries shown on both copies of IAFS-1520 are to be checked against the total receipt as recorded in 'Manuscript Register' and both copies are to be rectified and signed by the Logistic Officer.

(Auth: Para 16-17 of Chapter 34 IAP 1501)


Ans 8 (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)

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Ans 8 (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

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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 8 (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)



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Ans 8 (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 9 (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 9 (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

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a unit other than unit which made the issue in the first place, they are to be brought on charge by a certificate voucher prepared in triplicate detailing full particulars of the consignor. After stock record action has been taken two copies of the certificate receipt vouchers are to be forwarded to the unit which made the loan. The latter unit is to give it a receipt voucher from its receipt voucher series and endorse it 'returned noted in outward loan ledger and stock record cards'. Both copies of the voucher are to be prominent marked 'Not for stock record action'. One noted copy of the certificate receipt voucher is to be returned to the receiving unit and the other retained in support of the Loan Ledger.

(Auth: Para 25 of Chapter 11 of IAP 1501)

Q8
Ans 11 (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.

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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 11 (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

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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)

Ans 12 (a) Specific authority of Air HQrs and Min of Def (Fin) will be required for issues of equipments to Army, Navy, Inter Services Organisation etc. This authority may also be exercised by Air Officer

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SECTION-II [C]
PAPER - VI (NAVY)

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रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

सितम्बर/September, 2017

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

[NAVY]

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.

**MODEL ANSWERS WITH QUESTIONS OF
SECTION-II - (C) NAVY OF PAPER-VI OF
SAS PART-II SEPTEMBER 2017**

1.		निम्नलिखित पर संक्षिप्त टिप्पणी लिखें : Write a short note on the following : (2.5 Marks each)
	(क)	पोत पर फालतू पुर्जे (ओ.बी.एस.) तथा बेस और डिपो के फालतू पुर्जे (बी एण्ड डी)
	(a)	On Board Spares (OBS) and Base and Depot (B&D) Spares
	(ख)	इन्श्योरेंस फालतू पुर्जे और वार रिजर्व
	(b)	Insurance Spares and War Reserves
	(ग)	स्थायी, उपभोग्य और वापसी योग्य रिजर्व भंडार
	(c)	Permanent, Consumable and Returnable Stores
	(घ)	न्यूनतम स्टॉक स्तर (एम.एस.एल.) और वार्षिक खपत स्तर (ए.सी.एल.)
	(d)	Minimum Stock Level (MSL) and Annual Consumption Level (ACL)
Ans.	(a)	On board spares are spare parts estimated as required to operate and maintain a ship during the first year of commission. They are positioned on board by the shipyard. These are to be replenished thereafter from spare parts stocked in depots. Base and Depot Spares constitute spare equipment and spare parts estimated as required to maintain and repair a ship during first five years of commission. They also include insurance spares. These spare parts are replenished based on consumption.
	(b)	Insurance spares are equipment held in stock to cater for war and other unexpected damage. List of such spares must be promulgated by the DLS in consultation with technical directorates. These form part of war reserves. In addition to insurance spares, specified quantities of spare parts and items of consumable and permanent naval stores are to be maintained as war reserves. Their range and scale in each Material Organization or Naval Store Depot are to be promulgated by the DLS. War reserves are stocked in addition to the MSL. Issues from them are not to be made without the approval of the ACOL.
	(c)	Permanent Stores are Naval stores which are not consumed or appreciably altered in use. They have considerable functional importance; their unit cost is substantial and they have appreciable BER or scrap value. Consumable stores are stores other than permanent stores that are used up or worn out in use. Returnable stores are consumable stores that have appreciable disposal value. They would have to be returned before replacements are collected. These stores were earlier known as quasi-permanent stores.
	(d)	MSL is the level below which the stock of an item should not be allowed to fall. MSL is determined by Annual Consumption Level (ACL), Category Co-efficient for MSL and Shelf Life in months. ACL is to be calculated by averaging the consumption of the previous three years with weightages of 3, 2 and 1 starting from the immediately previous year. ACL includes NAC quantities and excludes transfers to sister depots, issues on temporary loan and payment issues.
(Material Planning Manual for Indian Navy)		

2.	(क)	कीमत मोलभाव (निगोसिएशन) को करने के संबंध में क्या विद्यमान अनुदेश हैं? वे कौन कौन सी परिस्थितियां हैं जो कीमत मोलभाव को न्यायोचित ठहराती हैं?
	(a)	What are the existing instructions on conduct of price negotiations? What are the circumstances that justify price negotiations? (4 Marks)
Ans.		Price negotiations should be undertaken only as an exception and with the express approval of the CFA. The following circumstances will justify price negotiations: i. High prices when compared to Last Purchase Price (LPP) or assessed prices. ii. PAC and STE quotes where there is no competition. iii. Large differences among quotes iv. When competition is inadequate (Authority: Para 4.13.3, DPM 2009)
	(ख)	एक ठेके की छह महत्वपूर्ण मानक शर्तों की सूची बनाएं और संक्षेप में महत्व का वर्णन करें।
	(b)	List out six important standard conditions of a contract and briefly describe the importance. (6 Marks)
Ans.		Some of the important standard conditions of contract are: i. Payment terms – lays down the conditions, time and stages of payment. ii. Delivery period – period, date by which the item is to be supplied or service is to be rendered. iii. Liquidate damages – to safeguard against delay in supply of goods. iv. Short closure or termination – to close the contract for reasons such as non-supply or delayed supply of items. v. Force- majeure – to cater to uncertainties beyond human control affecting performance of the contract. vi. Inspection – to help ensure quality of supply. vii. Warranty – to assure performance of the equipment supplied. viii. Arbitration – to resolve disputes between buyer and seller. (Authority: Chapter 7, DPM, 2009)
3.	(क)	रसद लेखा किसे कहते हैं? रसद लेखे के अनुरक्षण के लिए क्या निर्धारित फार्म है? रक्षा लेखा प्रधान नियंत्रक (नौसेना)/नौसेना स्थानीय लेखापरीक्षा अधिकारी को रसद-लेखा प्रेषित किए जाने के लिए क्या समयावधि है? गैर-स्वलेखांकन पोतों के मामले में इस लेखा को कौन प्रेषित करता है?
	(a)	What is a Victualling Account? What is the prescribed form for maintenance of the Victualling Account? What is the periodicity for rendering the Victualling Account to PCDA(Navy)/NLAO? Who renders this account in case of non-self accounting ships? (6 Marks)
Ans.	(a)	Victualling account is to be maintained by all self accounting ships and establishments on form IN 213 and rendered monthly with all relevant vouchers to the PCDA Navy/NLAO within 15 days of closing the account. This is a comprehensive account of all victuals received/issued, survey/muster etc. Non-self accounting ships are to submit the rough victualling accounts on Form IN-213 to the respective BLOGO by the 10th of the following month. The BLOGO shall scrutinize and prepare fair accounts for forwarding to audit

		authorities along with supporting vouchers by 15th of the following month. (Authority: 0401, Chapter 4, Naval Victualling Manual.)
	(ख)	सम्बन्धित यूनिट द्वारा राशनों के कम आहरण/अधि-आहरण को किस प्रकार सुधारा जाता है?
	(b)	How are underdrawal/overdrawal of rations corrected by the respective Unit? (4 Marks)
Ans.		Underdrawal of ration including fresh ration in a month will lapse to the State and are not to be made good through overdrawal in subsequent month. Overdrawal will be adjusted in the following manner: (i) Overdrawals detected by the Unit will be adjusted by underdrawing within the same itself or in the subsequent month by equal quantity. Overdrawals can also be adjusted by payment for the overdrawn quantities. (ii) Overdrawals detected during audit of victualling account will be adjusted by underdrawal during the month or in subsequent month or by payment. (Authority: Para 0411, Naval Victualling Manual)
4.	(क)	एक यूनिट में रसद भंडारों को मस्टर करने की आवश्यकता को संक्षेप में स्पष्ट करें। ऐसे मस्टर को करने के लिए क्या क्या अवसर होते हैं?
	(a)	Explain briefly the requirement of muster of victualling stores in a Unit. What are the occasions requiring such a muster? (5 Marks)
Ans.		Victualling stores are to be mustered periodically to ensure that the actual stocks agree with the book balances and to find that the stocks are held in good condition. In addition to the routine monthly muster on the last day of every month after issues are made, victualling stores are to be mustered on the following occasions: (i) On change of LOGO/Victualling Officer. The Officer taking over should carry out the physical muster of the victualling stores before assuming his duties. (ii) When losses due to theft or fraud are suspected. (iii) When ordered by the Commanding Officer or other higher authorities. (iv) When store rooms or accounts have been damaged or destroyed. (Authority: Chapter 8, INBR 14)
	(ख)	भारतीय नौसेना पोतों में वे कौन कौन से अवसर होते हैं जब मस्टर की आवश्यकता में छूट दी जा सकती है? छूट की क्या सीमा होती है? छूट को नियंत्रित करने वाली क्या क्या शर्तें हैं?
	(b)	What are the occasions on IN Ships when periodicity of muster can be relaxed? What is the extent of relaxation? What are the conditions governing the relaxation? (5 Marks)
Ans.		There are occasions when IN Ships participating in long exercises cannot carry out a complete muster of victualling stores. Physical muster during the period of operations/exercises are to be carried out as and when practicable. However, the interval between any two consecutive musters should not exceed two months. In case of exercises, the PCDA (Navy) is to be furnished with a list of Ships in respect of which the relaxation will become operative. The stock that will be carried by the Ships should be clearly indicated. In case of Operations, the requisite information can be conveyed to the PCDA (Navy) after the Operations are over. (Authority: Chapter 8, INBR 14).

5.		नौसेना स्थानीय लेखापरीक्षा अधिकारियों के कार्यों के संदर्भ में निम्नलिखित पर एक संक्षिप्त टिप्पणी लिखें : Write a brief note on the following with reference to functioning of Naval Local Audit Officers : (2.5 Marks each)
	(क)	स्थानीय लेखापरीक्षा का कार्यक्रम
	(a)	Programme of Local Audit
	(ख)	स्थानीय लेखापरीक्षा पूर्णता रिपोर्ट
	(b)	Local Audit Completion Report
	(ग)	बड़ी वित्तीय एवं लेखांकन अनियमितता पर तिमाही रिपोर्ट
	(c)	Quarterly Report on MFAI
	(घ)	वार्षिक लेखापरीक्षा प्रमाण-पत्र
	(d)	Annual Audit Certificate
Ans.	(a)	A quarterly programme of local audit of store accounts and inspection of cash accounts will be drawn by the NLAO in consultation with the Naval Authorities responsible. The programme will be submitted to the PCDA (Navy) for approval by the 20th of the second month of the preceding quarter. (Para 9, NLAO Manual 2000)
	(b)	The NLAO will submit to the PCDA (Navy) a monthly completion report showing: (i) The names of ships/establishments the accounts of which have been locally audited. (ii) The dates of commencement and conclusion of local audit in each case. (iii) The month accounts locally audited. (iv) The date of dispatch of the objection statement. (v) The general state of accounts. (Para 16, NLAO Manual 2000)
	(c)	The NLAOs will prepare and submit to the PCDA (Navy) a Quarterly Report on the MFAI for the quarters ending June, September, December and March each year relating to ships/establishments located in their respective areas in the manner laid down in para 523 Defence Audit Code and other instructions issued by CGDA from time to time. (Para 19, NLAO Manual 2000)
	(d)	Every NLAO will submit annually to the PCDA (Navy) Financial Advice Section by the date specified an Annual Audit Certificate as laid down in para 540 of Defence Audit Code. Serious irregularities in respect of store accounts, stock verification, use of transport etc., are to be cited in the Certificate. (Para 20, NLAO Manual 2000)
6.	(क)	पी.ए.सी. टेंडर किए जाने का क्या अर्थ है? पी.ए.सी. आधार पर मदों की खरीद को नियंत्रित की जाने वाली क्या शर्तें हैं?
	(a)	What is meant by PAC Tendering? What are the conditions governing purchase of items on PAC basis? (6 Marks)
Ans.		Certain items, particularly equipments, are the proprietary products of manufacturing firms. Such items are available only with the firm or their dealers or stockists. Situations may also

		<p>arise where for technical reasons and to ensure standardization goods are to be obtained only from a particular source. In such situations, a Proprietary Article Certificate (PAC) may be issued to the firm or/and its authorized dealers. PAC once issued will be normally valid for a period of two years unless cancelled earlier by the CFA.</p> <p style="text-align: right;">(Authority: Para 4.5.1 of DPM, 2009)</p>
	(ख)	पी.ए.सी. को प्रदान किए जाने के दौरान सावधानी क्यों बरती जानी चाहिए?
	(b)	Why is caution to be exercised while granting PAC? (4 Marks)
Ans.		<p>PAC bestows monopoly and obviates competition. Hence PAC may be granted after careful consideration of all factors like fitness, availability, standardization and value for money. Many OEMs outsource manufacture of assemblies, sub-assemblies and components and these may be available at cheaper rates with the actual manufacturers. The procurement Officers must keep themselves abreast of proper source knowledge and procure items from the right source to protect interest of the State.</p> <p style="text-align: right;">(Authority: Para 4.5.3 of DPM 2009)</p>
7.	(क)	<p>बोलियों को प्राप्त करने की अंतिम तारीख 5 मई 2017 के साथ रुपये 40 लाख के अनुमानित मूल्य सहित एक परीक्षण उपकरण की अधिप्राप्ति के लिए आपकी यूनिट द्वारा एक प्रस्ताव की प्रार्थना जारी की गई है। टेंडर दस्तावेज़ में कुछ त्रुटियों की सूचना सहित और बोलियों को प्रस्तुत किए जाने की तारीख को बढ़ाए जाने की प्रार्थना सहित विक्रेता 'ए' 1 मई 2017 को यूनिट से संपर्क स्थापित करता है। एक अधिप्राप्ति अफसर के रूप में आपके द्वारा क्या कार्रवाई की जाएगी?</p>
	(a)	<p>A Request for Proposal has been issued by your Unit for procurement of a Test Equipment with an estimated value of Rs. 40 Lakh, with 5th May 2017 as the last date for receipt of Bids. Vendor A approaches the Unit on 1st May 2017 with information on certain errors in the Tender Document and with a request for extension of the date for submission of bids. What would be your action as a procurement officer? (5 Marks)</p>
Ans.		<p>Situations may sometimes arise necessitating modification of the tender documents after they have already been issued/advertised. If the vendor approaches the Unit with information on genuine mistakes in tender documents, amendments /corrigendum to the tender documents may be issued. In such cases, simultaneously, the last date for submission of bids may be extended to enable vendors to factor in the amendments so made. Such amendments and extensions should be done only with due approval of the CFA. Copies of such modifications should be sent to all the vendors to whom the original tender documents were sent. In case of advertised TE, such modifications should be published in the same newspapers/website where the tender was initially published.</p> <p style="text-align: right;">(Authority: Para 4.10.1 to 4.10.2, DPM 2009)</p>
	(ख)	दो-बोली प्रणाली किसे कहते हैं? तकनीकी बोलियों की प्राप्ति और मूल्यांकन के पश्चात क्या विक्रेताओं से परिशोधित वाणिज्यिक बोलियों की मांग की जा सकती है? टिप्पणी करें।
	(b)	What is a two-bid system? Is it possible to seek revised commercial bids from vendors after receipt and evaluation of technical bids? Comment. (5 Marks)
Ans.		For purchasing high value plant, machinery, equipment and for turnkey projects which are complex and technical in nature bids should normally be obtained in two parts - Technical

		<p>bid containing all technical details along with commercial terms and conditions; Financial bid indicating item-wise prices for the items mentioned in the technical bid and all other commercial terms and conditions. Financial bids of only technically suitable or qualified bids will be considered and opened for preparing the comparative statement of tenders. If the technical specifications and commercial terms are discussed and undergo a change during the technical evaluation of bids, this may necessitate submission of revised financial bids consequent upon TEC in case the financial bids have not been opened. All vendors would be given equal opportunity for submission of revised financial bids.</p> <p style="text-align: right;">(Authority: Para 4.6.2 and 4.12.11, DPM 2009)</p>
8.	(क)	एक साख पत्र किसे कहते हैं और साख पत्र का उपयोग करने के क्या क्या कारण होते हैं?
	(a)	What is a Letter of Credit (LC) and what are the reasons for use of LC? (5 Marks)
Ans.		<p>A Letter of Credit is a written undertaking given by the buyer's bank (issuing bank) on behalf of and at the request of its customer to the seller that it (issuing bank) guarantees to pay the seller for the goods within the specified time provided that the conditions laid down in the LC documents are fully satisfied. LC is used for foreign procurements where the buyer and seller are located in different countries and do not know each other well. The countries would have different legal systems, currencies and trade and exchange regulations. LC provides a simple format for settlement of payments once the conditions pertaining to supply of goods are made available through documentary proofs.</p> <p style="text-align: right;">(Authority: Para 12.2.1 and 12.2.2 of DPM 2009)</p>
	(ख)	बट्टागत रोकड़ प्रवाह (डिस्काउंटेड कैश फ्लो) पद्धति किसे कहते हैं? अधिप्राप्तियों में इसका उपयोग कब किया जाता है?
	(b)	What is Discounted Cash Flow method? When is this used in procurements? (5 Marks)
Ans.		<p>Discounted cash flow technique is a method of evaluation of prices quoted by bidders by which cash flow of the future are discounted to current levels by the application of a pre-determined discount rate with a view to bringing all cash flows to a common denomination for proper comparison. This method is used when price bids reflect payments/cash flows over a long period of time, e.g., cost of annual maintenance contracts (AMC) of long durations (five to ten years).</p> <p style="text-align: right;">(Authority: Para 13.6.1 and 13.6.6 of DPM 2009)</p>

PAPER-VI FACTORY

Defence Accounts Department
SAS Examination – Part II (New Syllabus)
September, 2017
Paper – VI Theory (Without Books)
Subject : Works, Stores and Internal Audit
(Factory)

Model Answers

Ans. 1

Q.1 (a)	<p>The piece workers who perform overtime work under Departmental rules in the night shift will be paid an extra half hour pay termed as 'Night shift bonus' calculated at the hourly rate of 1/200 of the monthly basic pay plus dearness allowance, special pay, personal pay, pension (to the extent taken into account for fixation of pay in the case of re-employed pensioners) for every hour of systematic overtime under Departmental Rules worked on the Night shift in addition to their piece work earnings.</p> <p>OT under department Rule = total OT hours Minus OT under Factory Act = 40-24 = 16</p> <p>Formula = $\frac{1}{2} (\text{Pay} + \text{DA}) / 200$</p> <p>$7000 + 8750 / 400 = 39.375$</p> <p>NSB amount = $39.375 \times 16 = 630$</p> <p>The Night Shift bonus is not admissible to the day-workers. (para 196 OM VI)</p>
(b)	<p>The Accounts Office prepares an Agreement Form of Labour (IAF 13) in duplicate in which the total amount passed for payment will be entered section-wise. This will be forwarded to the General Manager of the Factory who will return one copy duly completed to show the amount actually paid, undisbursed wages, fines, licence fee, etc. recovered, income tax, provident fund recoveries and other deductions. All supporting schedules and documents will also be forwarded along with the agreement form of labour so as to reach the Accounts Office by 10th of the second month following that to which the transaction pertains. (Auth: Para 214 OM VI)</p>
(c)	<p>Absentee Payment Registers are maintained separately for each section for each month in the loose leaf form by the factory in which all amounts remaining undisbursed on the regular pay day are noted and also the payments made therefrom. When all payments have been completed from a sheet in the Absentee Payment Register and necessary audit check has been carried out, the sheet will be removed from the register and attached with the last page of the relevant acquittance (Muster Roll). (Para 219 OM VI)</p>

(d)	<p>All the unspent amount should be remitted in to the treasury at the end of the month and action of the Cashier not depositing unspent amount of Absentee payment and kept with him for payment in the subsequent month is highly irregular.</p> <p>A monthly Disbursement Certificate (IAFO 1929) is prepared by the Factory for industrial employees who are paid out of the cheques received monthly from the local Accounts Officer.</p> <p>(ii) While auditing the Disbursement Certificate it is ensured that the total payment made by the Accounts Office have actually been disbursed by the Cashier, and if not, the balance amount remitted into treasury and MRO sent to Accounts Office for adjustment.</p> <p>(Auth Para 216 OM VI)</p>
Q.2 (a)	<p>Nominal Vouchers are issued by the Factory Management for nominal transactions which are distinct from regular Store or Production transactions. This voucher is issued for every limited and essential purposes. The following categories of transactions may be documented through Nominal Vouchers :</p> <ul style="list-style-type: none"> (i) Stores received on loan basis (ii) Stores wrongly received (iii) Stores returned by the party to whom the same were issued on loan or assistance (iv) Stores received for repair or processing (v) Stores received as samples for test. <p>The Nominal Vouchers are accounted for as :</p> <ul style="list-style-type: none"> (a) Nominal vouchers are posted in Bin Cards (b) These are not brought as charge of store, neither are they struck off from Ledger (c) They are not posted in PSL (d) For contract purpose, a Loan Register is maintained by the Ordnance Factory and the same is verified in local audit. <p>Auth : Para 489, 490, 491 OM Pt. VI</p>
(b)	<p>The Ordnance Factories are designed for full war time load production. The war requirements or the installed capacity is computed as the maximum capacity of the plant on the basis of two shifts of 10 hours each per day for 25 days per month in the case of batch operation plants and three shifts of 8 hours each per day for 22 days in a continuous operation process plants. However, in normal times the factories operate at lesser load, whereas the fixed overheads are for the war load. Therefore, during low production load, say 60%, the fixed charges are recovered proportionately (only 60%) and balance 40% is treated as War Insurance Charges.</p> <p>(Authority Para 531, 532 of OM Part VI)</p>
(c)	<p>Store in transit are the stores which are issued by one factory for consumption in a sister factory but not taken on charge by the receiving factory. It may either happen that items have actually been received but receipt vouchers have not been linked in the consignee factory or sometimes, consignor factories might have sent the documents but actual material not received. In any case, such unaccounted and unlinked transactions constitute large amount ranging from 500-700 Crore which is around 12-15% of IFD transactions. Therefore, linking and monitoring such</p>

Ans. 2

	transactions is of utmost importance. (Auth 455 (d) OM VI)									
Q.2(a)	<p>The Excise Duty to be paid to Excise Duty Department by Ordnance Factory, Chanda and the amount of CENVAT credit is to be availed as follows :</p> <table border="1"><thead><tr><th>Excise duty already paid on Raw Material to ED Deptt</th><th>Total Excise duty recovered from Army and MHA</th><th>Net Excise duty to be paid to ED Deptt. After availing CENVAT</th></tr></thead><tbody><tr><td>15,00,000</td><td>22,00,000</td><td>7,00,000</td></tr><tr><td colspan="2">Net Excise Duty to be paid to ED Deptt.</td><td>7,00,000</td></tr></tbody></table> <p>Total Excise Duty leviable on the Goods to be supplied = Rs. 22,00,000/- Excise duty already paid on procurement of Raw Material = Rs. 15,00,000/- Now, the net Excise Duty to be paid after availing CENVAT = Rs. 7,00,000/-</p>	Excise duty already paid on Raw Material to ED Deptt	Total Excise duty recovered from Army and MHA	Net Excise duty to be paid to ED Deptt. After availing CENVAT	15,00,000	22,00,000	7,00,000	Net Excise Duty to be paid to ED Deptt.		7,00,000
Excise duty already paid on Raw Material to ED Deptt	Total Excise duty recovered from Army and MHA	Net Excise duty to be paid to ED Deptt. After availing CENVAT								
15,00,000	22,00,000	7,00,000								
Net Excise Duty to be paid to ED Deptt.		7,00,000								
(b)	<p>Action of the committee submitting the guiding price 4 days before the auction is not correct. Guiding Prices should be fixed not more than two days before the auction. The guiding price should be made known to the auction supervisor on the day of the auction itself, half an hour before the auction. The committee has also violated the fact that price should be known Half an hour before the auction but known to supervisor before 4 hours of the auction is NOT correct.</p> <p>Auth : Para 458 and 525 OM Pt. VI</p>									
Q.3	<p>(i) A sum of Rs. 6,50,000/- i.e. cost of Material rejected will be shown as "Outstanding Assets" in the Annual Accounts of the factory i.e. Payment made but stores not received.</p> <p>Auth : Para 496 OM Part VI</p> <p>(ii) A sum of Rs. 10,00,000 i.e. balance payment yet to be made to the firm for purchase of machinery will be reflected as "Outstanding Liability" in the Capital Assets Account" and the machine will also reflect in the report of "Uninstalled P&M" of the factory.</p> <p>Auth : Para 740 OM Part VI</p> <p>(iii) Difference between the receipt vouchers priced and the amount compiled by PCA(Fys) Kolkata (2,00,000 – 1,90,000) i.e. 10,000 will be shown as "Outstanding Liability " under Central Purchase.</p> <p>Auth : Para 496 OM Part VI</p> <p>(iv) Certified Receipt Voucher is to be prepared when the ground balance is more than the bin balance and it is accounted as "Misc. Receipt " in Priced Store Account and Priced store Ledger.</p> <p>Auth : Para 407 (e) OM Part VI</p>									
	<p>(v) Ledger folios which contain entries more than three years old and record "Nil" balance both in quantity and value continuously for three years or more are termed as "Non-effective folios". These folios removed from current volumes and filed</p>									

Ans. 3

Ans.-4

	<p>separately for future reference. Corresponding bin card are also to be removed. These folios and bin cards are termed as "Non-effective folios". Such non-effective folios are reviewed at the end of each financial year and ledger folios and bin cards older than ten years are viewed as dead and destroyed.</p> <p>Auth : Para 428 Note 2 of OM Part VI</p>
Q4	<p>(a) The decision of the General Manager is not correct. No enhancement in the rates/prices should be allowed unless the contract specifically provides for the same by incorporating appropriate clause. Since ED rate is not specifically mentioned, there is no justification for giving increase. (Auth : Para 6.11.3 of OFB Procurement Manual 2010)</p> <p>(b) At the initiation of the procurement process, the entire all inclusive assessed cost should be the basis for determination of Competent Financial Authority. Since the CFA has been determined and the case has been processed by TPC-1 till the stage of negotiation, it would be appropriate for the TPC 1 to take the decision. Hence, the decision of TPC1 to refer the case to TPC II would not be in order. (Auth : Para 13.2.1 of the OFB Procurement Manual 2010)</p> <p>(c) The ink signed copy of the communication regarding the bid modification should reach the factory before the deadline for submission of bids. Therefore, the decision of the factory to accept the bid modification is not correct. (Auth : Para 4.22.1(g) OFB Procurement Manual 2010)</p> <p>(d) As per the extant provisions, the price offered by a firm would be considered as freak if it is found to be less than 30% or more than the average of the rate at which orders have been placed over the last three years. In the instant case, the average rate work out to be Rs 190, which is average of Rs. 180, Rs 200 and Rs. 190, and its 30% is Rs. 57. Since the rate of Rs 60 is more than Rs. 57 it is not a freak rate and hence the decision of TPC is not correct. (Auth : Para 4.15.4 of OFB Procurement Manual, 2010)</p> <p>(e) The decision of TPC II to refer to GM is correct. 100% action for LTE may be resorted to subject to the approval of next higher CFA. In this situation, since the regular demand is not there, the normal procurement of 50% LTE and 50% OTE would not serve any purpose. (Auth: 4.6.1.1(ii) OFB Procurement Manual)</p>
Q.6 (a)	<p>The Principal Ledger is maintained in Accounts office for facilitating the preparation of consolidated Manufacturing Accounts and arriving at the cost of Production under various elements/categories of cost. It also enables the reconciliation of cost and Financial accounts.</p> <p>Auth : Para 840 OM VI</p>
(b)	<p>(i) Variable Overhead (ii) Fixed Overhead (iii) Variable Overhead (iv) Variable Overhead (v) Fixed Over Head (vi) Variable Overhead (vii) Fixed Over Head (viii) Fixed Over Head</p>

Auth : Para 810 & 812 OM Pt. VI Vol II

An A,B,C analysis is carried out in the factory based on the concept of selective inventory management. It aims at focusing attentions on the Value of Materials. All inventory items costing ₹.1 lakh and above are categorized as Category 'A' items. The objectives to be achieved with such categorization are :

- (i) The provision of the required quantity of the right material at the right time at the right place
- (ii) Purchase of materials of the right quality and right quantity of favourable prices

Auth : Paras 329 & 504 of OM Pt. VI Vol. I

For all 'A' category items folio-wise details are collected and decision about the sources (LP, CP, IFD etc.) and quantity of procurement taken

Auth : Para 18 of OM Pt. VI, Vol.I

As material constitute about two-thirds of the cost of production and about 66% of the expenditure under Revenue Head, detailed check is exercised at the time of purchase in accordance with the basic concept that effective control on holding of inventory is possible at the time of procurement. The budget for purchase of material is carefully framed based on the anticipated production.

Auth : Para 18 of OM Pt. VI, Vol I

- (b) After the finalization of Annual Accounts, the figures therein needs to be thoroughly studied and examined to find out the reasons for change in inventory holding, status of Work in Progress and finished stock and components in hand as compared with the previous years. This would enable the Accounts Office to locate the pricing errors if any in the Accounts. Further, the figures of Outstanding Assets and Liabilities would indicate the areas where linking has not been done properly or where documents have not been prepared. Such cases are to be promptly followed with the Management. For the Principal Items of production, the increase or decrease compared to the last year would require review. The trends of overheads keeping in view the relative production load of different shops also needs to be examined to have a clear idea for any significant change in the overheads and how the same have affected the cost of production of different items. Also the payments made to staff and officers and Industrial Employees are to be checked for ensuring that they have been properly reflected in the Annual Accounts. Similarly, the trend of rejection as well as the quantity reflected in the incomplete warrants are to be examined for any abnormal trend. After comprehensive examination on the above lines the Annual Accounts are submitted to the General Manager for approval.
(Authority : Para 867 and 872 of OM Part VI)

Preliminary Expenses :

When a new factory is planned or a new project is added to the existing factory, expenditure is incurred on Salary and Pay and Allowances of staff (All revenue expenditure). This expenditure is carried forward till the production is established by this new planed factory or new project and known as Preliminary Expenses. The charging of preliminary expenses should be commenced when

Ans-5

	Auth : Syllabus of Work order												
Q. 5(a)	Store Holder's Inability Sheet : This is a document through which the store holder indicates his inability to supply a store, when the stock has gone below the fixed limit so that necessary arrangements can be made to replenish the stock. SHIS is prepared only when the stock of particulars item is not enough to meet the production target. On receipt of the SHIS, the Accounts Office will examine all the aspects therein and check the correctness of demand with reference to the available closing balances in the PSL maintained in Accounts Office and concur in the same after satisfying itself of the necessity of procurement. A register is maintained in the Accounts Office showing date of receipt of SHIS, its number and date, value of stores etc. SHIS for value costing one lakh and more are invariably to be checked. The Register is submitted to SAO/AO in the first week of each month. Auth : Para 349 &350 of the OM VI,Vol.I												
(b)	The Quantity of 364000 Nos. projected by factory management is not correct. Correct quantity to be projected is as follows : <table border="1"><thead><tr><th>Sr. No.</th><th>Particulars</th><th>Quantity in Nos.</th></tr></thead><tbody><tr><td>1.</td><td>Projected Quantity</td><td>3,64,000</td></tr><tr><td>2.</td><td>Less Dues quantity from 2 outstanding Supply Order</td><td>2,00,000</td></tr><tr><td>3.</td><td>Less quantity lying at shop floor</td><td>50,000</td></tr></tbody></table> Actual quantity to be projected = (1-2-3) = 1,14,000 Nos. Auth : Para 349 OM Pt. VI	Sr. No.	Particulars	Quantity in Nos.	1.	Projected Quantity	3,64,000	2.	Less Dues quantity from 2 outstanding Supply Order	2,00,000	3.	Less quantity lying at shop floor	50,000
Sr. No.	Particulars	Quantity in Nos.											
1.	Projected Quantity	3,64,000											
2.	Less Dues quantity from 2 outstanding Supply Order	2,00,000											
3.	Less quantity lying at shop floor	50,000											
Q.8 (a)	Receipt Vouchers are prepared by the Factory Management for all Stores that enter the Factory premises. These are given serial numbers. The Factory Management sends a Skeleton List every month, indicating the first and the last No. of Receipt Vouchers under categories pertaining to the previous month. The Accounts Office will watch the receipt of the voucher through the medium of a Register of 'S' vouchers known as Priced Store Schedule. All these vouchers will be posted in the ledgers. At the end of the month vouchers not received with reference to the skeleton list will be called for from the Factory Management and accounted for in the same month. Auth : Para 410, 411 OM Pt. VI, Vol I												
(b)	Tools costing less than ₹. 25,000/- are treated as Revenue items and the Expenditure on such tools are treated as Variable Expenditure and charged to Production accordingly. Tools being charged more than ₹. 25,000/- are required to be capitalized. This means that such tools will be treated at par with the capital assets and will be depreciated with the applicable rates. When tools are capitalized, the following norms are to be adhered to : (i) These should be Class – V Extract (ii) Fund should be available (iii) 'M' series vouchers should be prepared (iv) Vouchers will be priced and noted in Block Register (v) Value of Tools will be amortized (vi) Stock Verification is carried out												

	<p>production is established.</p> <p>(i) There is trickle production for more time before regular batch/bulk production is undertaken. The term Trickle production should normally mean production up to 5% of the full/planned/installed capacity. During this stage, overhead charges incurred will be absorbed only partially the rate being fixed by the General Manager of the factory.</p>
	<p>(ii) (a) During the regular production, the rate of charging the preliminary expenses should be based on programme production over a period which should not exceed beyond 10 years.</p> <p>(b) Given the current four year production programme, the rate of charging the preliminary expenses may be decided on realistic projection of requirement beyond the first four years in consultation with the user services and expected capacity utilization of plants.</p> <p>(c) A periodical review depending on charges in production programme to be undertaken of the progress in liquidation of the preliminary expenses so that the rate of charging can be revised as and when found necessary to ensure liquidation of the preliminary expenses within a period of 10 years.</p> <p>(d) The rate of charging the preliminary expenses should be in terms of Rupee(s) per unit product(s).</p> <p>(e) The amount remaining to be absorbed in the production at the end of each year will be shown as an Assts in "Statement of Assets and Liabilities" of the factory.</p> <p>(Chapter XIII Appendix A para 8)</p>
(b)	<p>The Idle Time Wages can be made in the following circumstances :</p> <p>(i) High atmospheric humidity hindering certain operations in Explosives Factories or unfavourable weather conditions hindering specialized optical work depending on sunlight.</p> <p>(ii) Plants, furnace and transport breakdowns, inspection and repairs</p> <p>(iii) Temporary shortage of material</p> <p>(iv) Failure of power supply</p> <p>(v) Temporary shortage of work in highly specialized sections such as instrument repair and optical Sections</p> <p>Idle time payment may be made under certain specified conditions to the workmen temporarily rendered surplus for reasons of such nature as specified above and who cannot be provided with a suitable alternative employment in the normal manner. Such idle time may be ordered by the GM of the Factory for the first six working days in respect of any workmen. (Auth Para 160 OM VI)</p>
Q.11 (a)	<p>(i) Renewal & Replacement (RR) Fund- RR fund is a non-interest bearing fund which is provided by transfer of funds from Consolidated Fund of India annually. The actual expenditure on Renewal and Replacements will be debited to a revenue head under the Consolidated Fund of India. This will be simultaneously relieved through a deduct entry under the revenue head by contra debit to the RR Fund. Sale proceeds of machineries procured under RR Fund is treated as deduction from RR expenditure and compiled to 01/813/01 (minus charge).</p> <p>(Auth : Para 523V OM VI)</p>
(b)	<p>Outstanding Assets and Liabilities- During the process of Linking payments with receipt vouchers, Unlinked items represents payments made for which receipt</p>

	<p>vouchers are awaited. These are called "outstanding assets".</p> <p>Similarly, during the process of Linking of Receipt vouchers with payments made, the unlinked vouchers represents stores received for which payments are to be made. These are called "outstanding liabilities".</p> <p>(Auth : 496 OM Part-VI)</p>
(c)	<p>Standard estimates contain the list of standard quantities of material and the approved labour charges authorized manufacture of a single unit or units of a product. In certain ordnance factory these are called rate forms. These estimates are prepared by the factory after proper time & motion studies and with due allowances for wastage & rejections affording credit for any standard recoveries etc. Spot estimates or supplementary work order draft are prepared by factory when works are of casual nature involving small value and Standard estimates are not prepared for this works. The procedure for preparation of this is same as estimate.</p> <p>Auth: Para 601-603 of OM Part-VI & SI-41 of Appendix-B of FAR</p>
<p>Ans. 8</p> <p>Q. 8</p> <p>(a)</p>	<p>This is a peculiar system of manufacturing and accounting of components in factories which require bulk manufacturing of components due to regular requirements.</p> <p>The finished components instead of being utilised directly on the assembly work orders or being taken on regular stock charge, are sent to a component stores where they remain on production charge. A separate production card is maintained for each of the component. The receipts in the Production 'card is posted, as usual, from the Inspection Notes (Departmental advice notes) and thereafter drawal and return of components to and from the assembly work orders are accounted through Red Demand Notes and Red return Notes IAFO-1895A specially adopted for this purpose. The Red Demand and Red Return Notes are initially priced at the actuals of previous year actuals or at estimated rates, in the absence of actuals and adjustments to Red Demand and Red Return Notes, if any, are passed after closing of cost card of 40 series.</p> <p>A separate abstract called 'Component Abstract' is prepared on system from Red Demand/Return Note.</p> <p>Auth : Para 649 & 650 of O.M. Pt. VI</p>
(b)	<p>Overheads fixed and variable are budgeted cost centre-wise at the beginning of the financial year by SBC/CBC. The percentage thus worked out is levied to outturn work orders through labour abstracts. The difference [the actual indirect expenses incurred through 01 and 02 series of work orders] and amount charged to outturn work orders is termed as under/over absorption of OH. Tolerance limit of Under Absorption/Over Absorption (UA/OA) is (+) or (-) 5% beyond which Accounts Office would re-levy overheads.</p> <p>Under Absorption (U/A) - amount charged is less than incurred. Over Absorption (O/A) - amount charged is more than incurred</p> <p>U/A leads to reduced COP and increased profit O/A leads to increased COP and reduced profit</p> <p>These elements are included in the Profit & Loss A/c of the Principal Ledger.</p> <p>Auth : Para 575 OM Pt. VI</p>

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

सितम्बर/September, 2017

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.

PAPER-VII - MODEL ANSWERS

भाग-I (वित्तीय प्रबंधन)

Section-I (Financial Management)

1.	जी.एफ.आर. में सरकारी भवन के अंतरण से संबंधित क्या प्रावधान हैं?
1.	What are the provisions in GFR regarding transfer of government land? (10 Marks)
Ans.	<p>Rule 278. Save as otherwise provided in any law, rule or order relating to the transfer of Government land, no land belonging to the Government shall be sold to a local authority, body or any person or institution without previous sanction of the Government.</p> <p>Rule 279. Transfer of Land: (1) Transfer of land from a Union Territory to a Central Government Department (i.e. Ministry or Department of the Union Government including Defence, Railways, and Posts and Telegraphs) or vice versa shall be on 'no profit no loss' basis.</p> <p>(2) Transfer of land from one Department of the Government (as defined in Rule 278) to another shall be on 'no profit no loss' basis.</p> <p>(3) Transfer of buildings and superstructures on land vide above shall be at the present-day cost minus depreciation of these structure(s) standing on the land. Valuation for this purpose shall be obtained from the Central Public Works Department at the time of transfer.</p> <p>(4) The allotment of land to, and recovery of cost of buildings from the Public Sector Undertakings shall be at 'market value' as defined in paragraph - 2 of Appendix - 11.</p> <p>(5) The transfer of land and building between the Union and State Governments shall be regulated by the provisions of Articles 294, 295, 298 and 299 of the Constitution and subsidiary instructions issued by the Union Government which are reproduced as Appendix - 11.</p>
2.	(क) खादी के माल को खरीदने से संबंधित क्या प्रावधान हैं?
(a)	What are the provisions regarding purchase of khadi goods? (2 Marks)
Ans.	<p>The Central Government, through administrative instructions, has reserved all items of hand spun and hand-woven textiles (khadi goods) for exclusive purchase from Khadi Village Industries Commission (KVIC). It has also reserved all items of handloom textiles required by Central Government departments for exclusive purchase from KVIC and/or the notified handloom units of Association of Corporations and Apex Societies of Handlooms (ACASH).</p> <p align="center">(Auth: Rule 144 of GFR 2005)</p>

(ख)	एक द्वि-बोली अधिप्राप्ति प्रणाली क्या है?
(b)	What is a two-bid procurement system? (3 Marks)
Ans.	<p>For purchasing high value plant, machinery etc. of a complex and technical nature, bids may be obtained in two parts as under:</p> <ul style="list-style-type: none"> (i) Technical bid consisting of all technical details along with commercial terms and conditions; and (ii) Financial bid indicating item-wise price for the items mentioned in the technical bid. <p>The technical bid and the financial bid should be sealed by the bidder in separate covers duly super-scribed and both these sealed covers are to be put in a bigger cover which should also be sealed and duly super-scribed. The technical bids are to be opened by the purchasing Ministry or Department at the first instance and evaluated by a competent committee or authority. At the second stage, financial bids of only these technically acceptable offers should be opened after intimating them the date and time of opening the financial bid for further evaluation and ranking before awarding the contract.</p> <p style="text-align: center;">[Auth: Rule 152 of GFR 2005]</p>
(ग)	लोक खरीदारी के क्या मौलिक सिद्धांत हैं?
(c)	What are the fundamental principles of public buying? (5 Marks)
Ans.	<p>Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.</p> <p>The procedure to be followed in making public procurement must conform to the following yardsticks:</p> <ul style="list-style-type: none"> (i) the specifications in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organisations. The specifications so worked out should meet the basic needs of the organisation without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs; (ii) Offers should be invited following a fair, transparent and reasonable procedure; (iii) The procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects; (iv) The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required; (v) At each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision <p style="text-align: center;">[Auth: Rule 137 of GFR 2005]</p>

3.	(क)	अंतर्राष्ट्रीय व्यापार में साख-पत्र के व्यापक उपयोग के कारणों को विस्तार से बताएं।
	(a)	Elaborate the reasons for widespread use of Letter of Credit in International Trade. (5 Marks)
	Ans.	<p>In international trade, buyer and seller being located in different countries may not know each other well. The two countries would have different legal systems, currencies and trade and exchange regulations. Due to this fact, both the Buyer and the Seller need some conditions to be fulfilled, to suit their requirements, before releasing the payments and goods respectively.</p> <p>The buyer and seller want the following:</p> <p>(a) A Seller would want:</p> <p>(i) To be paid as soon as he ships the goods. (ii) An assurance that he will be paid by the buyer or his bank as per contractual obligations. (iii) Convenience of receiving payments in his own country.</p> <p>(b) A Buyer would want:</p> <p>(i) To pay for the goods only after they are shipped by the seller. (ii) An assurance that the seller will ship the goods ordered for and deliver them in time.</p> <p>LC is a popular in international trade since it provides the best match of the interests of the buyer and the seller and minimizes the problems arising out of different legal systems, currencies and trade and exchange regulations in the countries of the buyer and seller.</p> <p style="text-align: center;">[Auth: Para 12.2 DPM 2009]</p>
	(ख)	एक दर ठेका में फाल खंड की आवश्यकता को विस्तार से बताएं।
	(b)	Elaborate the need of Fall Clause in a rate contract. (5 Marks)
	Ans.	<p>Fall clause is a price safety mechanism in rate contracts. The fall clause provides that if the rate contract holder reduces its price or sells or even offers to sell the rate contracted goods following conditions of sale similar to those of the rate contract, at a price lower than the rate contract price, to any person or organization during the currency of the rate contract, the rate contract price will be automatically reduced with effect from that date for all the subsequent supplies under the rate contract and the rate contract amended accordingly. Other parallel rate contract holders, if any, are also to be given opportunity to reduce their price as well, by notifying the reduced price to them and giving them 15 (fifteen) days' time to intimate their revised prices, if they so desire, in sealed cover to be opened in public on the specified date and time and further action taken as per standard practice.</p> <p style="text-align: center;">[Auth: Para 8.7.2 DPM 2009]</p>

4.	अनुदानों की मांगों को संक्षेप में स्पष्ट करें। वित्तीय वर्ष 2017-18 के लिए रक्षा मंत्रालय में कितनी अनुदानों की मांगें हैं? उनका नाम बताएं।
	Explain in brief the demand for grants. How many demand for grants are there in Ministry of Defence for the FY 2017-18? Name them. (10 Marks)
Ans.	<p>The estimates for expenditure for which vote of Parliament is required shall be in the form of Demand for Grants.</p> <p>Generally, one Demand for Grant is presented in respect of each Ministry or Department. However, in respect of large Ministries or Departments, more than one Demand is presented. Each Demand normally includes provisions required for a service, i.e. provisions on account of revenue expenditure, capital expenditure, grants to the State and Union Territory Governments and also Loans and Advances relating to the service. The Demand for Grants shall be presented to Parliament at two levels.</p> <p>The main Demand for Grants are presented to Parliament by the Ministry of Finance, Budget Division along with the Annual Financial Statement while the Detailed Demands for Grants, after consideration by the "Departmentally Related Standing Committee" (DRSC) of the Parliament, are laid on the Table of the Parliament by the concerned Ministries/Departments, a few days in advance of the discussion of the respective Ministry's/Department's Demands in that House.</p> <p>There are four (4) demands for grants in Min of Defence. The same are given as under:</p> <p style="padding-left: 40px;">Demand No. 19 – Ministry of Defence (Misc) Demand No. 20 – Defence Services (Revenue) Demand No. 21- Capital Outlay on Defence Services Demand No. 22- Defence Pensions</p> <p style="text-align: center;">[Auth: Rule 47 GFR 2005]</p>
5.	निम्नलिखित पर संक्षिप्त टिप्पणी लिखें:
	Write short notes on (2x5=10 Marks)
(क)	बढ़ागत रोकड़ प्रवाह पद्धति
a.	Discounted cash flow method
Ans.	Discounted cash flow method: The discounted cash flow technique calculates the cash inflow and outflow through the life of an asset. These are then discounted through a discounting factor. The discounted cash inflows and outflows are then compared. This technique takes into account the interest factor and the return after the payback period.
(ख)	निवल वर्तमान मूल्य (एन.पी.वरी.) पद्धति
b.	Net present Value (NPV) Method
Ans.	Net present Value (NPV) Method: This is one of the widely-used methods for evaluating capital investment proposals. In this technique, the cash inflow that is expected at different periods of time is discounted at a particular rate. The present values of the cash inflow are compared to the original investment. If the difference between them is positive (+) then it is accepted or otherwise rejected. This method considers the time value of money and is consistent with the objective of maximizing profits for the owners.

	(ग)	रिटर्न की आंतरिक दर (आई.आर.आर.)
	c.	Internal Rate of Return (IRR)
	Ans.	Internal Rate of Return (IRR): This is defined as the rate at which the net present value of the investment is zero. The discounted cash inflow is equal to the discounted cash outflow. This method also considers time value of money. It tries to arrive to a rate of interest at which funds invested in the project could be repaid out of the cash inflows.
	(घ)	धनराशि का समय मूल्य
	d.	Time value of money
	Ans.	Time value of money: The time value of money (TVM) is the idea that money available at the present time is worth more than the same amount in the future due to its potential earning capacity. This core principle of finance holds that, provided money can earn interest, any amount of money is worth more the sooner it is received. TVM is also referred to as present discounted value.
	(ङ)	कार्यगत (वर्किंग) मूल्य
	e.	Working capital
	Ans.	Working Capital: Working capital is a measure of both a company's efficiency and its short-term financial health. Working capital is calculated as: Working Capital = Current Assets - Current Liabilities
6.		बिलों की द्वितीय प्रतिलिपियों को जारी किए जाने से संबंधित क्या नियम हैं?
6.		What are the rules regarding issue of duplicate copies of bills? (10 Marks)
Ans.		Rule 145 of Treasury Rules of Central Government prescribes how duplicate and copies of bills, etc. should be handled. It prescribes the following: (i) No Government officer may issue duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum was paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases, if any, in which, by any rule or order, duplicates have to be prepared and tendered with the originals. (ii) In the case of a bill passed by the Drawing Officer/Controlling Officer for presentation at a treasury but lost either before payment or before presentation at the treasury, the Government officer, who drew the original bill, shall ascertain from the treasury that payment has not been made on it before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in ink. The fact that duplicate bill has been issued shall be immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented. NOTE - For the purposes of this rule, the Treasury Officer on receipt of a request from any Drawing/Controlling Officer shall, after due verification from his records furnish a certificate in the following form:

	<p>“Certified that Bill No....., Dated....., for Rs (Rupees.....) reported by to have been drawn by him on this Treasury in favour of has not been paid, and will not be paid if presented hereafter.</p> <p>(iii) When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or countersigned in full and the other copy or copies may be only initialled. If the pre-audit by the Accountant-General is required, only the original copy shall be sent to that authority.</p>
<p>भाग-II (एकीकृत वित्तीय सलाह प्रणाली) SECTION-II (IFA SYSTEM)</p>	
1.	निधियों के विनियोजन और पुनर्विनियोजन के लिए किए गए सामान्य प्रतिबंधों को स्पष्ट करें।
1.	Explain general restrictions placed on appropriation and re-appropriations of funds. (10 marks)
Ans.	<p>The general restrictions placed on appropriation and reappropriation of funds are as follows:</p> <p>(i) Funds shall not be appropriated or reappropriated to meet expenditure which has not been sanctioned by an authority competent to sanction it.</p> <p>(ii) Funds provided for charged expenditure shall not be appropriated or reappropriated to meet votable expenditure and funds provided for voted expenditure shall not be appropriated or reappropriated to meet charged expenditure.</p> <p>(iii) No reappropriation shall be made from one Grant or Appropriation for charged expenditure to another Grant or Appropriation for charged expenditure.</p> <p>(iv) Funds shall not be appropriated or reappropriated to meet expenditure on a new service or new instrument of service not contemplated in the budget as approved by Parliament.</p> <p>(v) Without the previous consent of Finance Ministry, no Reappropriation shall be made - (a) from and to the provision for the Secret Service Expenditure; (b) so as to augment the provision under the primary units “Salaries”, “Wages”, “Office expenses” and “Other Charges”, taken together for the entire Grant or Appropriation; (c) from the provision made for any specified new item of expenditure in a Grant of Appropriation for another purpose; (d) from funds provided under the Plan Heads to the Non-Plan Heads both under Revenue and under Capital Heads; and (e) so as to augment the provision under the primary unit "overtime allowance".</p> <p>(vi) Funds shall not be appropriated or reappropriated from or to the primary unit of appropriation" Deputation or Travel abroad of Scientists" over and above the funds provided for in the budget as approved by Parliament.</p> <p style="text-align: center;">[Auth: Rule10, DFPR]</p>

2.	(क)	बोली पूर्व सम्मलेन किसे कहते हैं और क्या इसको टेंडर पूछताछ दस्तावेज़ में विनिर्दिष्ट किया जाना आवश्यक है?
	(a)	What is a pre-bid conference and whether it has to be specified in TE document? (5 marks)
	Ans.	In case of turn-key contract(s) or contract(s) of special nature for procurement of sophisticated and costly equipment, a suitable provision is kept in the TE for a pre-bid conference for clarifying issues and clearing doubts, if any, about the specifications and other allied technical details of the plant, equipment and machinery projected in the bidding document. Date, time and place of pre-bid conference are indicated in TE and that this date is sufficiently ahead of bid opening date.
	(ख)	वे कौन सी परिस्थितियां हैं जिनके अधीन टेंडरों को दुबारा मंगाने का सहारा लिया जा सकता है?
	(b)	What are the circumstances in which re-tendering may be resorted to? (5 marks)
	Ans.	Re-tendering has to be considered with utmost caution, and only under the following circumstances: <ul style="list-style-type: none"> (i) When the offers do not confirm to essential specification. (ii) Wherever there are major changes in specification and quantity, which may have considerable impact on the price. (iii) Prices quoted are unreasonably high with reference to assessed cost or there is evidence of a sudden slump in prices. (iv) In case L-1 tenderer withdraws his offer.
3.	(क)	सुपर्दगी अवधि के विस्तार में एकीकृत वित्तीय सलाहकार की भूमिका को परिभाषित करें।
	(a)	Define the role of IFA in extension of Delivery period. (5 marks)
	Ans.	IFA has to be consulted in cases where extension of delivery period has been proposed with/without LD. The following points will be scrutinized by IFA: <ul style="list-style-type: none"> (i) Whether the reasons mentioned by the executive authorities for delay by the supplier in his request letter for seeking extension of delivery period were genuine. (ii) In case it was considered that reasons put forth were not genuine LD imposed was in terms of clause of Supply order and that amount worked out is correct. <p style="text-align: center;">[Auth: Para 25.6.1 of DPM 2009]</p>

	(ख) ए.एस.सी. ठेकों में दर-औचित्य (रेट रिजनेबिलिटी) का आकलन किस प्रकार किया जाता है?
	(b) How Rate Reasonability (RR) is calculated in ASC Contracts? (5 marks)
Ans.	<p>While arriving at Rate Reasonability in ASC following points are kept in consideration:</p> <ul style="list-style-type: none"> (i) Confirmation that OC station detailed officers to obtain monthly market rates and whether they were counter-signed by OC station. And whether quarterly station boards were convened for checking these rates. MR cell's formulation of average market rates for each item / station may be obtained. The prevailing wholesale/retail rates may be ascertained from financial newspapers and journals. These are important because they are vital inputs to fix reasonable rates. (ii) Check whether the Reasonable Rates for the various items have been fixed as per the norms laid down in Para 63 of the MoD letter dated 26.09.06 read with Appendix-H thereof. To ensure that inputs mentioned in Appendix-H of MoD letter dated 26.09.06 have been used for determining RRs. (iii) Based on information made available by the MR Cells and other sources, the panel of officers is to deliberate on the above details and arrive at "Reasonable Rates" for each items and stations. The Reasonable Rates to be arrived at is to be in terms of the actual cost in case of meat items and in terms of percentage increase/decrease over the CCR in case of all other items. The information about formulation of reasonable rates is to be a closely guarded secret and under no circumstances is to be divulged to persons other than panel of officers. To maintain sanctity of the rates the panel of officers is to work out reasonable rates on the same date and time when the tenders for those items/stations are being opened. In case there is a difference of opinion in the panel of officers regarding fixation of RR, the matter is to be referred to the CFA for a final decision. (iv) To ensure whether the data furnished by the executive is agreeing with those as per the Data Bank information available in CDA's office? Were any variations noticed and what are the reasons? Was data relating to ALMR available in the Data Bank? (v) The reasonable rates once determined are to be put down in writing and signed by the panel of officers and are to be kept in a sealed cover. No changes are to be made to those rates thereafter. Those rates are to be attached to the CST for perusal by the sanctioning authorities. Normally RR once fixed is not to be revised. However, if revision of RR has to be done because of unavoidable reasons, detailed justification is to be given in the panel proceedings.

4.	(क)	उन परिस्थितियों को विनिर्दिष्ट करें जिनके अधीन स्थानीय अधिप्राप्ति की जा सकती है और विभिन्न स्तरों पर स्थानीय खरीद के लिए सक्षम वित्तीय प्राधिकारी के विविध चरणों को विनिर्दिष्ट करें।
	(a)	Specify the circumstances under which Local Procurement can be undertaken and the various stages of CFA for LP at different levels. (5 marks)
	Ans.	<p>Local Procurement (LP) can be undertaken in the following circumstances:</p> <p>(i) To meet the short-term and urgent requirements of Command Hqs/Formation Hqs/field units/establishments, when supplies are not available through the Central Provisioning/Procurement agency. Apart from taking Non Availability Certificate (NAC) for CP items from Central Provisioning/Procurement agency before undertaking LP, it should also be ensured that intimation regarding such procurement is immediately sent to the Central Provisioning/Procurement agency so that the latter could take the quantities procured through LP into account before finalizing their consolidated requirements for CP.</p> <p>(ii) To meet the normal requirements of local formations Hqs/units/establishments for stores, which are not within the purview of Central Provisioning/Procurement agency.</p> <p>The various stages of CFA for LP at different levels are as under:</p> <p>The highest CFA in Local Procurement is generally the C-in-C, Command HQrs. However, for units / organizations directly functioning under Service HQrs or being in the chain of their line directorate in Service HQrs, the concerned PSO in Service HQrs can exercise the same powers for these units / organizations, as given to C-in-C in a particular sub-schedule.</p> <p>[Auth: Para 3.4.2 of Part B of DFPDS 2015 & Para 3.4.2 and 3.4.3 of DFPDS 2016]</p>
	(ख)	एक कोर कमांडर ने बिना एकीकृत वित्तीय सलाहकार की सहमति के रूपे 50 लाख के प्राधिकृत निर्माण कार्य और रूपे 2 लाख के विशिष्ट निर्माण कार्य के लिए प्रशासनिक अनुमोदन प्रदान किया है। इस पर आपकी क्या टिप्पणियां हैं?
	(b)	A Corps Commander has accorded administrative approval to a proposal having authorized work of Rs. 50 lakhs and special work of Rs. 2 lakhs without concurrence of IFA. What are your comments on this? (5 marks)
	Ans.	<p>As per DFPDS 2016, the existing powers delegated in 2006 may remain in force for cases without concurrence of IFA till DWP is finalized. The Corps Commander has been delegated powers under DFPDS 2006 to accord administrative approval to the proposals having authorized work up to 37 lakhs and special work up to Rs 3.75 lakhs without concurrence of IFA.</p> <p>Further, in cases where the project includes both authorized and special items of work the criteria for determining the CFA shall not be the financial powers for authorized item or special item of work alone. In such cases, the CFA will be the officer within whose powers both authorized and special item of work fall.</p> <p>In the instant case, the work proposal consists of 50 lakhs of authorized work which is beyond the powers of Corps Commander but within the powers of GOC-in-C and special work of Rs 2 lakhs which is within the powers of Corps Commander. Therefore, the administrative approval can be accorded by GOC-in-C and not by Corps Commander. Hence the action is not in order.</p>

5.	(क)	उन मदों/सेवाओं को विनिर्दिष्ट करें जिनकी अधिप्राप्ति एयरो स्पेस सेफ्टी के लिए प्रत्यायोजित शक्तियों के अधीन की जा सकती है।
	(a)	Specify the items/services which can be procured under powers delegated for Aero Space Safety. (5 marks)
	Ans.	<p>The powers delegated under Delegation of Financial Powers 2016 for Aero Space Safety covers procurement of all kind of items /services for flight safety purposes including as under:</p> <ul style="list-style-type: none"> (i) Hiring of different kinds of mechanical transport / services to clear vegetation and environment control measures. Procurement of De-vegetation / vegetation control equipment / manual vegetation clearance implements. (ii) All kinds of anti-rodent measures, anti-wild life measures, disposal of carcass. (iii) All kinds of animal / bird scaring measures including surveys / study / accident / incident analysis by specialist bodies, specialized equipments, audio-visual equipments. (iv) Specialized flight safety equipments like AAIB Kits, OHR (Operational Hazard Report) Boxes, FOD (Foreign Object Damage) Bins etc for enhancing Flight Safety. (v) All kinds of Publicity measures and associated Audio-visual equipments. (vi) Contingent expenditure on BHCT and accident investigation personnel. (vii) All associated expenditure incurred on above mentioned items like their recurring maintenance, consumables (including LPG/POL), electric equipment, stationary items etc. <p style="text-align: center;">[Auth: Note 1 Schedule 19 DFPDS 2016]</p>
	(ख)	उन किन्ही दस मदों के नाम का उल्लेख करें जिनकी सर्वेक्षण जहाज से डिटेच्ड सर्वेक्षण दल के प्रभारी अफसर द्वारा सर्वेक्षण आकस्मिकता के कारण प्रत्यायोजित गैर अधिप्राप्ति शक्तियों के अधीन अधिप्राप्ति की जा सकती है।
	(b)	Mention the name of any ten items which can be procured by Officer-in-Charge detached survey party from survey ships under delegated non-procurement powers on account of survey contingency. (5 marks)
	Ans.	<p>The powers delegated to Officer-in-Charge detached survey party from survey ships under survey contingency can be used for procurement of following items:</p> <ul style="list-style-type: none"> (i) Dry and fresh provisions and fuel. (ii) Expenditure on Jeep, i.e. POL Servicing and repairs etc. (iii) Hiring of transport both surface and sea borne 144. (iv) Telephone charges including STD calls. (v) Hiring of photographic services/equipment, developing and printing. (vi) Clearing of survey sites, digging of snake pits around the field tents, hiring of coolie / labour.

		<p>(vii) Consumable spares to meet immediate operational requirements.</p> <p>(viii) Hiring of office accommodation where available. Electricity, Water and rent charges, installation of temporary telephone connection etc.</p> <p>(ix) Charges for photocopying and blue printing.</p> <p>(x) Clearing of helicopter landing sites.</p> <p>(xi) Charges for battery charging.</p> <p>(xii) Water carrier charges.</p> <p>(xiii) Faxing/Speed Post/Courier service charges.</p> <p>(xiv) Bank charges.</p> <p>(xv) Hiring of Survey/Processing equipment/services where not provided by parent ships/units.</p> <p>(xvi) Miscellaneous and contingent expenditure other than above.</p> <p>(xvii) Provisioning of field Hydrographic/Trials software.</p> <p>[Auth: Note 1 Sl. no. 26.7 of Schedule 26 (Navy) of DFPDS 2016]</p>
<p>भाग-III (विधि के तत्व)</p> <p>SECTION-III (ELEMENTS OF LAW)</p>		
1.		<p>निम्नलिखित प्रश्नों का उत्तर दें:</p> <p>Answer the following questions : (10 marks)</p>
	i.	<p>प्रारंभिक डिक्री उसे कहते हैं –</p> <p>Preliminary decree is one</p>
	(क)	जो वाद में विवाद के कुछ अथवा एक विषय के संबंध में पक्षों के अधिकारों का निर्धारण करता है किन्तु वाद का अंतिम रूप से निपटान नहीं करता है।
	(a)	which determines the rights of the parties with regard to some or one of the matters in controversy in the suit but does not finally dispose of the suit
	(ख)	जो वाद में विवाद के कुछ अथवा एक विषय के संबंध में पक्षों के अधिकारों का निर्धारण करता है जिसका वाद के अंतिम निपटान पर प्रभाव पड़ सकता है।
	(b)	which determines the rights of the parties with regard to some or one of the matters in controversy in the suit, which may have effect on the final disposal of the suit
	(ग)	(क) और (ख) दोनों
	(c)	both (a) and (b)
	(घ)	न तो (क) और न ही (ख)
	(d)	neither (a) nor (b)

	Ans.	(a) which determines the rights of the parties with regard to some or one of the matters in controversy in the suit but does not finally dispose of the suit
	ii.	सिविल प्रक्रिया संहिता के प्रावधानों के अधीन प्रतिकूल कब्जा का अभिवचन एक प्रतिरक्षा है जो निम्नलिखित को उपलब्ध है:
	ii.	Under the provisions of Civil Procedure Code plea of adverse possession is a defence available
	(क)	प्रतिवादी के विरुद्ध केवल वादी को
	(a)	only to plaintiff against defendant
	(ख)	वादी के विरुद्ध केवल प्रतिवादी को
	(b)	only to defendant against plaintiff
	(ग)	वादी और प्रतिवादी दोनों को
	(c)	both plaintiff and defendant
	(घ)	न तो (क) और न ही (ख) को
	(d)	neither (a) and (b)
	Ans.	(b) Only to defendant against plaintiff
	iii.	सिविल प्रक्रिया संहिता (संशोधन) अधिनियम, 2002 में लागू किया गया आमूल चूल परिवर्तन निम्नलिखित के लिए किया गया है:
	iii.	Sweeping changes introduced by the Civil Procedure Code (Amendment) Act, 2002 is with the object to
	(क)	सिविल न्यायालयों को अधिक शक्तियां प्रदान करना
	(a)	give more power to Civil Courts
	(ख)	सिविल न्यायालयों की शक्तियों को कम करना
	(b)	reduce powers of Civil Courts
	(ग)	वाद के निपटान में देरी को कम करना
	(c)	cut short delay in disposal of suit
	(घ)	प्रावधानों को सख्त करना
	(d)	make provisions stringent
	Ans.	(c) cut short delay in disposal of suit
	iv.	यदि एक लिखत को या तो एक वचनपत्र अथवा विनिमय पत्र के रूप में माना जाता है तो वह -
	iv.	If an instrument may be construed either as a promissory note or bill of exchange, it is
	(क)	वैध लिखित है
	(a)	valid instrument

	(ख)	एक अस्पष्ट लिखत है
	(b)	an ambiguous instrument
	(ग)	एक वापसी योग्य लिखत है
	(c)	a returnable instrument
	(घ)	इसमें से कोई भी नहीं
	(d)	none of these
Ans.		(b) an ambiguous instrument
v.		परक्राम्य लिखत अधिनियम, 1881 की धारा 14 में शब्द 'परक्राम्य' निम्नलिखित को संदर्भित करता है -
		The term "negotiation" in section 14 of the Negotiation Instrument Act, 1881 refers to
	(क)	एक विनिमय पत्र, वचन-पत्र अथवा चैक का हस्तान्तरण किसी व्यक्ति को करना ताकि व्यक्ति को उसका धारक समझा जाए
	(a)	the transfer of a bill of exchange, promissory note or cheque to any person, so as to constitute the person the holder thereof
	(ख)	लिखत का विधिवत सत्यापन के पश्चात एक परक्राम्य लिखत पर एक बैंक द्वारा भुगतान किया जाना
	(b)	the payment by a bank on a negotiable instrument after due verification of the instrument
	(ग)	एक परक्राम्य लिखत के लिए पक्षों के बीच सौदेबाजी
	(c)	the bargaining between the parties to a negotiable instrument
	(घ)	उपर्युक्त सभी
	(d)	all of these
Ans.		(a) the transfer of a bill of exchange, promissory note or cheque to any person, so as to constitute the person the holder thereof
vi.		एक चैक है -
vi.		A cheque is a
	(क)	वचन पत्र
	(a)	promissory note
	(ख)	विनिमय पत्र
	(b)	bill of exchange
	(ग)	वचन पत्र और विनिमय पत्र दोनों
	(c)	both a promissory note and a bill of exchange
	(घ)	न तो वचन पत्र और न ही विनिमय पत्र
	(d)	neither a promissory nor a bill of exchange
Ans.		(b) bill of exchange

vii.	मुद्रा स्फीति से न्यूनतम मजदूरी की रक्षा करने के लिए केन्द्रीय सरकार ने परिवर्ती मंहगाई भत्ता को निम्नलिखित से संबद्ध करने का प्रावधान किया है:
vii.	In order to protect the minimum wages against inflation, the Central Government has made the provision of Variable Dearness Allowance (VDA) linked
(क)	औद्योगिक कर्मकारों के लिए थोक मुद्रा मूल्य सूचकांक संख्या
(a)	Wholesale Price Index Number for industrial Workers (WPI-IW)
(ख)	औद्योगिक कर्मकारों के लिए उपभोक्ता मूल्य सूचकांक संख्या
(b)	Consumer Price Index Number for Industrial Workers (CPI-IW)
(ग)	सभी शहरी उपभोक्ताओं के लिए उपभोक्ता मूल्य सूचकांक संख्या
(c)	Consumer Price Index Number for all Urban Consumers (CPI-UC)
(घ)	सभी शहरी उपभोक्ताओं के लिए थोक मुद्रा मूल्य सूचकांक संख्या
(d)	Wholesale Price Index Number for all Urban Consumers (WPI-UC)
Ans.	(b) Consumer Price Index Number for Industrial Workers (CPI – IW)
viii.	भारत में निम्नलिखित में से कौन सा विधान असंगठित क्षेत्र के कर्मकारों पर लागू होता है
viii.	Which of the following legislations apply to unorganized sector workers in India
(क)	न्यूनतम मजदूरी अधिनियम
(a)	Minimum Wages Act
(ख)	बाल श्रम (निषेध और विनियमन) अधिनियम, 1986
(b)	Child Labour (Prohibition and Regulation) Act, 1986
(ग)	ठेका श्रम (विनियमन और उन्मूलन) अधिनियम, 1970
(c)	Contract Labour (Regulation and Abolition) Act, 1970
(घ)	उपर्युक्त सभी
(d)	All of the above
Ans.	(d) All of the above
ix.	कर्मकार क्षतिपूर्ति अधिनियम, 1923 के अधीन नियोक्ता किसी चोट, जिसके परिणामस्वरूप मृत्यु नहीं हुई हो, अथवा एक दुर्घटना जिसके परिणामस्वरूप स्थाई संपूर्ण अशक्तता हुई हो, के लिए क्षतिपूर्ति का भुगतान करने के लिए जिम्मेदार नहीं होगा
ix.	Under Workmen's Compensation Act, 1923 employer shall not be liable to pay compensation in respect of any injury not resulting in death or permanent total disablement caused by an accident
(क)	जो मदिरा अथवा नशे के अधीन हुआ हो
(a)	under the influence of drink or drugs
(ख)	कर्मकार की सुरक्षा को सुनिश्चित करने के लिए विशेष रूप से निर्मित एक नियम अथवा विशेष रूप से दिए गए आदेश की जानबूझकर अवहेलना करने के कारण हुआ हो

	(b)	due to the willful disobedience of the workman to an order expressly given or to a rule expressly framed for the purpose of securing the safety of workmen
	(ग)	कर्मकार द्वारा किसी सुरक्षातंत्र अथवा किसी उपकरण को जानबूझकर हटाए जाने के कारण, जिसे वह जानता था कि उन उपायों को कर्मकार की सुरक्षा के उद्देश्य के लिए उपलब्ध कराया गया है
	(c)	due to the willful removal or disregard by the workman of any safety guard or other device he knew to have been provided for the purpose of securing the safety of the workman
	(घ)	उपर्युक्त सभी
	(d)	All the above
Ans.		(d) All of the above
x.		यदि कर्मकार द्वारा किसी सुरक्षा तंत्र अथवा किसी उपकरण को जानबूझकर हटाया गया है, जिसे वह जानता था कि उन उपायों को कर्मकार की सुरक्षा के उद्देश्य के लिए उपलब्ध कराया गया था तो
x.		If there is willful removal or disregard by the workman of any safety guard or other device which he knew to have been provided for the purpose of securing safety of workman
	(क)	नियोक्ता क्षतिपूर्ति का भुगतान करने के लिए बाध्य है
	(a)	Employer is liable to pay compensation
	(ख)	नियोक्ता क्षतिपूर्ति का भुगतान करने के लिए बाध्य नहीं है
	(b)	Employer is not liable to pay compensation
	(ग)	समुचित सरकार क्षतिपूर्ति का भुगतान करने के लिए बाध्य है
	(c)	Appropriate government is liable to pay compensation
	(घ)	व्यापार संघ क्षतिपूर्ति का भुगतान करने के लिए बाध्य है
	(d)	The Trade Union is liable to pay compensation
Ans.		(b) Employer is not liable to pay compensation
2.		भारत की समेकित निधि और भारत की आकस्मिकता निधि पर एक संक्षिप्त टिप्पणी लिखें।
2.		Write a short note on Consolidated Fund of India and Contingency Fund of India. (10 marks)
Ans.		<p><u>Consolidated Fund of India</u></p> <p>i. Subject to the provisions of Article 267 of the Constitution of India, with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues received by the Govt. of India, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall from one consolidated fund to be entitled 'the Consolidated Fund of India', and all revenues received by the Government of State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advance and all moneys received by that Government in repayment of loans shall from one consolidated fund to be entitled "the Consolidated Fund of the State".</p>

- ii. All other public moneys received by or on behalf of the Government of India or the Government of a State shall be credited to the public account of India or the public account of the State, as the case may be.
- iii. No moneys out of the Consolidated Fund of India or the Consolidated Fund of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

Contingency Fund of India

Parliament may by law establish a Contingency Fund in the nature of an imprest to be entitled "the Contingency Fund of India" into which shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorization of such expenditure by Parliament by law under Article 115 or Article 116 of the Constitution of India.

[Auth: Articles 266-267, Constitution of India]

3. "सभी ठेके अनुबंध हैं किन्तु सभी अनुबंध ठेके नहीं हैं"। विचार प्रकट करें।

"All contracts are agreements, but all agreements are not contracts". Discuss. (10 marks)

Ans. Section 2(h) of the Indian Contract Act defines the term contract as "any agreement enforceable by law"

Section 2(e) defines agreement as "every promise and every set of promises, forming the consideration for each other."

Thus

CONTRACT=AGREEMENT+ENFORCEABLE BY LAW
AGREEMENT = OFFER + ACCEPTANCE

ESSENTIALS OF VALID CONTRACT:

Offer and Acceptance: For any contract, there must be at least two parties, one of them making the offer and the other one accepting it. The acceptance must be unconditional and absolute.

Lawful consideration: An agreement to form a valid contract should be supported by consideration. Consideration means "something in return", it may be in cash or kind.

Competent to contract or capacity: In order to make a valid contract the parties to it must be competent to be contracted. A person is considered to be competent to contract if:

The person has reached the age of maturity.

The person is of sound mind.

The person is not disqualified from contracting by any law.

Free Consent: To constitute a valid contract there must be free and genuine consent of the parties to the contract. It should not be obtained by misrepresentation, fraud, coercion, undue influence or mistake. Example if A tells B to give him 2,00,000 to A or else he will kill his son and B agrees to pay him the money then such a contract is not valid as it was not obtained by the free consent of the party.

Lawful Object: The objective to make the contract must not be illegal or unlawful i.e. neither fraudulent or forbidden by law, nor opposed to any public policy.

Agreement not declared void: Agreements which have been expressly declared void or illegal by law are not enforceable at law; e.g. agreement with minor is void.

Certainty of Meaning: the terms of the agreement must be certain and unambiguous. According to Section 29 of the Indian Contract Act, 1872, "agreements the meaning of which is not certain or capable of being made certain are void."

Intention to Create Legal Relationships: when the two parties enter into an agreement, there must be intention to create a legal relationship between them if there is no such intention on the part of the parties. There is no contract between them.

Agreements of a social or domestic nature do not contemplate legal relationship; as such they are not contracts.

Possibility of Performance: the contract should be a possible thing to perform. Example- 'A' agrees with 'B' to discover treasure by magic and sharing of the treasure. This agreement cannot be enforced.

Legal Formalities: legal formalities such as written agreement, stamping, registration etc. wherever required should be fulfilled.

CONCLUSION:

A contract is a legally binding agreement or relationship that exists between two or more parties to do or abstain from performing certain acts.

For a contract to be formed an offer made must be backed by acceptance of which there must be consideration. Both parties involved must intend to create legal relation on a lawful matter which must be entered into freely and should be possible to perform.

An agreement is a form of cross reference between different parties, which may be written, oral and lies upon the honor of the parties for its fulfillment rather than being in any way enforceable.

Therefore, all agreements are not contract but all contracts are agreements.

4.	कर्मकार क्षतिपूर्ति अधिनियम के अधीन संक्षिप्त टिप्पणी लिखें:
	Write short-notes under Workmen's Compensation Act: (5x2 = 10 marks)
(क)	संपूर्ण अथवा आंशिक निर्योग्यता
(a)	Total and Partial disablement
Ans.	<p>"Total disablement" means such disablement, whether of a temporary or permanent nature, as incapacitates a workman for all work which he was capable of performing at the time of the accident resulting in such disablement. Provided that permanent total disablement shall be deemed to result from every injury specified in Part I of Schedule I or from any combination of injuries specified in Part II thereof where the aggregate percentage of the loss of earning capacity, as specified in the said Part II against those injuries, amounts to one hundred per cent or more.</p> <p>"Partial disablement" means, where the disablement is of a temporary nature, such disablement as reduces the earning capacity of a workman in any employment in which he was engaged at the time of the accident resulting in the disablement, and, where the disablement is of a permanent nature, such disablement as reduces his earning capacity in every employment which he was capable of undertaking at that time: provided that every injury specified in Part II of Schedule I shall be deemed to result in permanent partial disablement.</p> <p>[Auth: Definitions in Section 2 in The Workmen's Compensation Act, 1923]</p>
(ख)	अपील और पुनर्विलोकन का प्रावधान
(b)	Provisions of Appeal and Review
Ans.	<p>Section 30 and 6 of The Workmen's Compensation Act, 1923 have provisions of Appeal and Review respectively.</p> <p>Appeals:</p> <ol style="list-style-type: none"> (1) An appeal shall lie to the High Court from the following orders of a Commissioner, namely: <ol style="list-style-type: none"> (a) an order as awarding as compensation a lump sum whether by way of redemption of a half-monthly payment or otherwise or disallowing a claim in full or in part for a lump sum; (b) an order refusing to allow redemption of a half-monthly payment; (c) an order providing for the distribution of compensation among the dependants of a deceased workman, or disallowing any claim of a person alleging himself to be such dependant; (d) an order allowing or disallowing any claim for the amount of an indemnity under the provisions of sub-section (2) of section 12; or (e) an order refusing to register a memorandum of agreement or registering the same or providing for the registration of the same subject to conditions: <p>Provided that no appeal shall lie against any order unless a substantial question of law is involved in the appeal, and in the case of an order other than an order such as is referred to in clause (b), unless the amount in dispute in the appeal is not less than three hundred rupees:</p>

		<p>Provided further that no appeal shall lie in any case in which the parties have agreed to abide by the decision of the Commissioner, or in which the order of the Commissioner gives effect to an agreement come to by the parties:</p> <p>Provided further that no appeal by an employer under clause (a) shall lie unless the memorandum of appeal is accompanied by a certificate by the Commissioner to the effect that the appellant has deposited with him the amount payable under the order appealed against.</p> <p>(2) The period of limitation for an appeal under this section shall be sixty days.</p> <p>(3) The provisions of section 5 of the Limitation Act, 1963 (36 of 1963), shall be applicable to appeals under this section.</p> <p>Review</p> <p>(1) Any half-monthly payment payable under this Act, either under an agreement between the parties or under the order of a Commissioner, may be reviewed by the Commissioner, on the application either of the employer or of the workman accompanied by the certificate of a qualified medical practitioner that there has been a change in the condition of the workman or, subject to rules made under this Act, on application made without such certificate.</p> <p>(2) Any half-monthly payment may, on review under this section, subject to the provisions of this Act, be continued, increased, decreased or ended, or, if the accident is found to have resulted in permanent disablement, be converted to the lump sum to which the workman is entitled less any amount which he has already received by way of half-monthly payments.</p>
5.	i.	राजभाषा अधिनियम की धारा 4 के प्रावधानों के अंतर्गत गठित संसदीय राजभाषा समिति में कुल कितने सदस्य हैं? उक्त समिति में लोकसभा के सदस्यों की संख्या बताएं।
	i.	How many members are there in the Committee of Parliament on Official Language constituted under the provisions of section 4 of Official Language Act? State the number of members of Lok Sabha in that committee.
	Ans.	There are 30 members of Parliament. The number of Lok Sabha Membes in the Committee is 20.
	ii.	हिंदी का कार्यसाधक ज्ञान रखने वाला कर्मचारी हिंदी में किसी दस्तावेज के अंग्रेजी अनुवाद की माँग किन परिस्थितियों में कर सकता है?
	ii.	Under what circumstances can an employee having working knowledge of Hindi ask for English translation of any document in Hindi?
	Ans.	जब वह दस्तावेज विधिक या तकनीकी प्रकृति का हो।
	iii.	राजभाषा नियमों के अंतर्गत किस प्रकार के कार्यालय को अधिसूचित किया जा सकता है?
	iii.	What type of an office can be notified under Official Language Rules?

Ans.	यदि किसी कार्यालय में कार्य करने वाले कर्मचारियों में से 80 प्रतिशत ने हिंदी का कार्यसाधक ज्ञान प्राप्त कर लिया है तो उस कार्यालय को अधिसूचित किया जाता है।
iv.	राजभाषा अधिनियम, 1963 की धारा 3(3) कब से प्रवृत्त हुई?
iv.	When did section 3(3) of Official Language Act, 1963 come into force?
Ans.	26 जनवरी 1965 से।
v.	जब किसी कर्मचारी ने मैट्रिक परीक्षा या उसके समतुल्य या उससे उच्चतर कोई परीक्षा हिंदी विषय के साथ उत्तीर्ण कर ली है तो क्या उसे प्रवीणता प्राप्त अथवा कार्यसाधक ज्ञान प्राप्त कर्मचारी माना जाएगा?
v.	If an employee has passed the matriculation or equivalent or higher examination with Hindi as a subject then whether he will be considered as proficient or having working knowledge? (2x5 = 10 marks)
Ans.	प्रवीणता प्राप्त कर्मचारी।

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

सितम्बर/September, 2017

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

विषय : कार्यालय पत्रव्यवहार-
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 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 प्रश्नों का उत्तर दिया जाना है। (4) प्रश्नों में से चार 6
Four (4) questions are to be answered by the candidates out of 6 questions.
 3. **प्रश्न संख्या अनिवार्य है 1** जिसके अंक 10 और 5 अंक हैं। शीर्षक और बिंदुओं के सार के लिए क्रमशः 40 अंक आरक्षित हैं। 25 तथा मूल संक्षेपण के लिए
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 भी अनिवार्य 2** है जिसके अंक हैं। 40
Question No. 2 is also compulsory carrying 40 marks.
 5. क्रमांकअंक का है जिसका 35 प्रश्नों का उत्तर देना है। प्रत्येक प्रश्न 2 में दिए गए प्रश्नों में से अभ्यर्थियों को 6 से 3 (35) अंक है 70 कुल योगx2(
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)
-

PAPER-VIII – MODEL ANSWERS

Ans .1. Precis Audit Report

Title: Comptroller and Auditor General's Report on the Other Autonomous Bodies for the year 1995-96

Summary of points:

- Delay in submission of accounts by Central autonomous bodies and failure of the ministries to furnish utilisation certificates for grant-in-aid released by them for years.
- Missed export targets, payment of inadmissible subsidy, grant to ineligible units and insufficient export of value added marine products despite substantial subsidy by Marine Product Export Development Authority.
- Large amounts of unfruitful expenditure/investment by different Port Trusts due to premature procurements and unutilised equipment, their negligent attitude towards realisation of revenue leading to loss of substantial revenue
- Shortcomings in management of records of commercial plots, injudicious decision to reject the offer for purchase of a commercial plot and delay in disposal of another plot and large number of built up commercial properties by the DDA.

Precis :

This is the C&AGs Audit Report containing major findings of audit of autonomous bodies under the Civil Union Ministries other than those under the Scientific Ministries/Departments. The Comptroller and Auditor General of India, is the sole auditor of the 200 autonomous bodies, responsible for auditing their accounts and presenting the report to the Parliament. During 1995-96, the C&AG found that grants and loans, aggregating to Rs. 2525 crore, provided to 186 out of these 200 autonomous bodies by the Union Government had not been correctly accounted for. Also, the other 14, who had received Rs. 398.00 crore, had not finalised their accounts. Besides, out of the 122 autonomous bodies which are substantially funded by the Union Government, 72 had not finalised their accounts. The remaining 50 received grants and loan aggregating to Rs 200 crore.

The C&AGs Audit Report on Autonomous Bodies, along with many other issues revealed the following organisation-wise main concerns:

The Marine Products Export Development Authority, Kochi, had missed Export targets by a wide margin in three out of five years during 1991-96. They extended assistance of Rs 1.75 crore to 35 hatcheries without approval of the Ministry, and also provided inadmissible subsidies, grants and reimbursement to ineligible units despite being cautioned by the State Bank of India about financial irregularities by them.

The Delhi Development Authority, due to lackadaisical maintenance of records about the number of commercial plots available for sale, was unable to dispose 23 commercial plots for 22-25 years. The DDA diluted the administrative and supervision arrangement for conducting the auction and made an incorrect announcement of reserve price in respect of a plot in a local shopping centre, leading to cancellation of the highest bid and litigation with consequent non-realisation of Rs. 94.35 lakh.

Chittaranjan National Cancer Institute Calcutta did not put to use the medical equipment purchased in April 1995 at Rs. 3.14 crore due to their failure to prepare the site. Meanwhile the warranty period of the equipment expired in March 1996.

Due to premature procurement of a tug at Rs. 6.09 crore in February 1990 by the Calcutta Dock System, it remained idle for more than six years. 9 out of 17 tractors purchased at a cost of Rs 99 lakh by them in 1991 remained unutilised. Over and above they paid Rs. 54 lakh to a firm for their maintenance upto March 1996.

Delay in revising the levy by the Calcutta Dock Labour Board consequent on revision of the stuffing/de-stuffing charges by the Calcutta Port Trust entailed a loss of Rs. 5.23 crore during February 1993-March 1995.

Not only did Jawahar Lal Nehru Port Trust never use 59 out of 136 trailers purchased in May 1991, but also hired tractors and trailers from private sources at a cost of Rs. 5.08 crore during August 1992 – March 1996. A survey launch purchased at Rs. 1.05 crore in November 1989 was never installed while crores were spent on its maintenance and staff along with the conduct of hydrographic survey through a private agency.

Grant of remission of demurrage by Mumbai Port Trust against the guideline of the Ministry led to loss of Rs. 3.57 crore.

Madras Port Trust was unable to recover wharf age charges in respect of oil and oil products due to inadequate control on collection.

Pradip Port Trust procured defective locomotives at a cost of Rs. 10.75 crore and therefore spent another Rs. 1.74 crore towards hiring locomotives. Visakhapatnam Dock

Visakhapatnam Dock Labour Board made fraudulent payment of Rs 35 lakh on the basis of notarised affidavits and death certificates.

The Spices Board refunded Rs. 41.42 lakh unauthorised on export of spices.

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Ans. 2. Petition to Department/Legal Communication

Dated : dd/mm/yyyy

From

Xxxxxxx (Name)
XXXXXXXXX (Designation)
XXXXXXXXXX (Office)

To,

XXXXXXXXXXXX (The Head of the Dept)

Respected Sir/Madam,

Sub : Non-promotion to SAG – regarding.

I humbly submit the following lines for your kind consideration please.

2. I am an IDES Officer belonging to the 1985 batch and am at present working as Joint Director of Defence Estate in the grade of JAG (Selection Grade) with effect from 5-5-2006. I have not been considered for promotion to the grade of SAG till date based on my ACR for the period 2005-06 which has been graded as 'Good' which is below the bench-mark of 'Very Good' for being considered for promotion. In this connection, I would like to mention certain instances based on which I request that the ACR for the period 2005-06 be ignored and request that the same may not to be taken into consideration for any purpose in my service matters.

3. My ACR for the period 2005-06 has been reported by my immediate superior and reviewed and accepted by the appropriate authority. My ACR has been reported as 'Very Good' by my reporting Officer whereas the grading awarded by the Reviewing Officer is downgraded as 'Good'. The downgrading of the ACR for the specific period has resulted in my promotion not getting cleared. In this connection, I would also like to mention that the downgrading has not been communicated to me which should have been done especially when the grading does not satisfy the conditions of bench-mark for my promotion. The communication would've facilitated me to represent for expunging my ACR and getting them upgraded following laid down procedures. My Reporting Officer has recorded in my ACR that "she is dedicated and motivated" and further replaced it by "average" which has neither been signed by the Officer as well.

4. Further, the time limit for completion of ACR has also not been adhered to. I would like to mention that my ACR has not been reported and reviewed within the stipulated period and has caused inordinate delay. Hence, based on these reasons, I request that the specific ACR for the period 2005-06 may not be taken into consideration for any purpose in my service matters.

5. In this connection, I would also like to invite the reference to the DoP&T's OM., dated 16-2-2009 wherein it is stated that, "the Reporting and Reviewing Authority wrote the ACR even when they forfeited the right to record the ACRs. Having done after inordinate delay, it must be deemed that these remarks are *non est* in the eyes of law." It is required that the officers recording the remarks should realize the importance of these entries, as their own competency will be judged partly from the confidential remarks they record about office working under them.

6. In view of the foregoing, I very humbly request that my promotion may please be cleared duly ignoring the ACR for the period 2005-06 paving way for natural justice.

Thanking you in anticipation Sir/Madam,

Yours sincerely,

(XXXXXXXXXXXXXXXXXX)

Ans. 3.

MINUTES OF XXIST APEX LEVEL TRAINING ADVISORY COUNCIL (ALTAC)

The XXIst ALTAC (Apex Level Training Advisory Council) meeting was held on 1st December 2016 at 11:00 AM in the Seminar Hall of CDA RTC(SR), Bengaluru. The meeting was held under the chairmanship of Shri N Neihisial, , IDAS, CGDA.

The following officers were present during the meeting:

- | | | |
|--|---|--------|
| 1. Shri Ajay Mishra, IDAS, Jt CGDA (HRD) | : | Member |
| 2. Shri Sham Dev, IDAS, Jt CGDA (AN) | : | Member |
| 3. Shri Sangeet, IDAS, Dy CGDA (HRD) | : | Member |
| 4. Shri Saroj Kumar, IDAS, Controller, RTC Lucknow | : | Member |
| 5. Smt K Inderjeet Kumar, IDAS, Controller, RTC(SR) Bengaluru: | : | Member |
| 6. Shri Vijay Kumar, IDAS, Director, NADFM Pune | : | Member |
| 7. Shri M C Chakrabortty, IDAS, Controller, RTC Kolkatta | : | Member |
| 8. Ms Gurpreet Kaur, IDAS, Controller, DPTI, Allahabad | : | Member |
| 9. Shri T K Jajoria, IDAS, Controller, RTC Meerut | : | Member |

Jt CGDA (HRD) welcomed CGDA and all the members. CGDA expressed his happiness to chair this XXI ALTAC Meeting. He emphasized that training should be imparted for better knowledge, understanding, acquiring skills to deliver the services. RTCs should be centres of skill development, motivation, enthusiasm and knowledge.

- I. **Confirmation of Minutes:** Dy CGDA (HRD) presented the action taken report on various agenda points discussed in the previous XXth Meeting of the ALTAC held on 08/08/2012 at CGDA, CENTRAD, Brar Square, New Delhi. The members confirmed the minutes of the XXth Meeting of the ALTAC held on 08/08/2012 at CGDA, CENTRAD, Brar Square, New Delhi.

II. **Agenda Points:**

1. Jurisdiction of RTCs/Other Training Establishments

It was decided that all General Courses should be conducted by RTCs, while functional areas will be handled by the designated RTCs. CENTRAD to circulate a proposal. **Action:** CENTRAD

2. Decentralization of IFA Training

It was decided that that training of AAOs from IFA office should be imparted by all RTCs. OTI, Gurgaon should train LAOs & AO GE. NADFM, Pune should cater to the training needs of IDAS Probationers on IFA and CENTRAD, New Delhi should train the serving IDAS Officers pertaining to IFA matters. **(Action: All RTCs/OTI, Gurgaon/NADFM, Pune/CENTRAD)**

3. Manpower issues in RTCs

It was decided to form a Committee comprising Jt CGDA(HRD) and other members for fixing the authorisation for SAOs/AOs/AAOs at RTCs and giving their input to the HQrs office. The Committee will submit its report by 31.02.2017. **(Action: Committee)**

4. Standardisation of Training Material

All RTCs will be assigned responsibility of development and updation of training material. RTC(SR), Bengaluru will standardise the material on AAO Orientation and distribute to all RTCs. **(Action: RTC (SR) Bengaluru)**

5. Revision of honorarium

Issue will be examined by the HQs Office .

6. Re-draft of Training & Development Policy:

It was proposed to form a 3 member committee for drafting of a new Training & Development Policy. It was emphasised that the Training & Development Policy should be looked up more as a HRD Policy which would cover different levels of knowledge, skills and understanding.

7. Miscellaneous Points

(i) **Utilization of infrastructure at RTCs by other than DAD and for other than training, if not utilized at RTC level - A** formal proposal in this regard should be sent to HQrs office

[Action: All RTCs/HQrs Office]

(ii) **Periodic inter RTC may be conducted half yearly**

It was agreed in principle that inter-RTC meet should be held on rotational basis once in every 6 months. **[Action: All RTCs]**

Meeting ended with a Vote of thanks was proposed by Dy CGDA (HRD).

Ans. 4. OFFICE MEMORANDUM

F. No. 31011/2/2003-EsttA-IV
Government of India
Ministry of Personnel, Public Grievances & Pensions
Department of Personnel & Training
New Delhi, dated xx June, 2017.

OFFICE MEMORANDUM

Subject: - CCS (LTC) Rules, 1988 – Relaxation for travel by air to visit J & K

The undersigned is directed to refer to this Ministry's O.M. of even no. dated 28.11.2014 on the subject noted above and to say that vide aforesaid O.M., facility to travel on LTC by private airlines to Jammu & Kashmir (J&K) under the special dispensation scheme was allowed for a period of one year. This facility ended w.e.f. 28.11.2015 and was re-introduced on 01.06.2016.

2. Many references have been received about Govt. employees who had inadvertently travelled by private airlines to J&K during the gap period i.e. from 28.11.2015 to 31.05.2016, under the impression that the facility was still operational and were later facing difficulties in settlement of their LTC claims.

3. The issue has been examined in consultation with Department of Expenditure and Ministry of Civil Aviation. In relaxation to this Department's O.M. of even no. dated 28.11.2014, it has been decided to allow the claims of those Government employees who had travelled by private airlines to Jammu & Kashmir on LTC during the gap period of 28.11.2015 – 31.05.2016. This shall be subject to the condition that tickets have been booked through the authorised modes and at LTC-80 fare or less and other conditions prescribed in DoPT's O.M. No. 31011/7/2014-Estt.A-IV dated 28.11.2014.

(Surya Narayan Jha)
Under Secretary to the Government of India

Ans. 4. Circular

Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt – 110 010

AN/XIV/14162/Vlth CPC/Circular/Vol-IV

15/06/2017

Sub: CCS(LTC) Rules, 1988 – Relaxation for travel by air to visit J&K

Copy of Government of India, Ministry of Personnel, Public Grievances & Pensions Department of Personnel & Training NO 31011/2/2003-Estt.A-IV dated January 13, 2017 on the above subject is forwarded herewith for your information, guidance and necessary action please.

Chitra Mahendran

Copy to

Chitra Mahendran

Ans. 5. OFFICE MEMORANDUM

No 1/3/2017-E-II(B)
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated the 30th March, 2017

OFFICE MEMORANDUM

Subject: Grant of Dearness Allowance to Central Government employees- Revised Rates effective from 1.1.2017

The undersigned is directed to refer to this Ministry's Office Memorandum No. 1/2/2016-E-II (B) dated 4th November, 2016 on the subject mentioned above and to say that the President is pleased to decide that the Dearness Allowance payable to Central Government employees shall be enhanced from the existing rate of 2% to 4% of the basic pay with effect from 1st January, 2017.

2. The term 'basic pay' in the revised pay structure means the pay drawn in the prescribed Level in the Pay Matrix as per 7th CPC recommendations accepted by the Government, but does not include any other type of pay like special pay etc.

3. The Dearness Allowance will continue to be a distinct element of remuneration and will not be treated as pay within the ambit of FR 9 (21).

4. The Payment on account of Dearness Allowances involving fractions of 50 paise and above may be rounded to the next higher rupee and the fractions of less than 50 paise may be ignored.

5. The payment of arrears of Dearness Allowance shall not be made before the date of disbursement of salary of March, 2017.

6. These orders shall also apply to the civilian employees paid from the Defence Services Estimates and the expenditure will be chargeable to the relevant head of the Defence Services Estimates. In respect of Armed Forces personnel and Railway employees, separate orders will be issued by the Ministry of Defence and Ministry of Railways, respectively.

7. In so far as the employees working in the Indian Audit and Accounts Department are concerned, these orders are issued with the concurrence of the Comptroller and Auditor General of India.

(Nirmala Dev)
Deputy Secretary to the Government of India

To

All Ministries/Departments of the Government of India (as per standard distribution list)

Copy to: C&AG, UPSC, etc

Controller General of Defence Accounts
Ulan Batar Road, Palam, Delhi Cantt – 110 010

AN/XIV/14164/VIIth CPC/Circular/Vol-I

xx/xx/2017

To

All PCsDA/CsDA/PCA (Fys)/CDA (IT&SDC), Hyderabad

Sub: Grant of dearness allowance to Central Government employees – Revised Rates effective from 01.01.2017.

A Copy of Government of India, Ministry of Finance (Department of Expenditure) Office Memorandum No. 1/3/2017-E_II (B) dated 30.03.2017 on the above subject, which is downloaded from the website of Mof, DoE, is attached for your information, guidance and necessary action please.

Dy CGDA(AN)

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Ans. 6. Official Letter/Office Note

Sub : Applicability of delegated powers for sanctioning expenditure from RDR Heads – Special case of Project R.

Ref : Discussions during Project Review Meeting of Project R on 28/4/2017 at Army Hqrs., New Delhi

A. Introduction:

- a. Project R is a special Project for the Indian Army. It has a huge Cost implication and the GOI Sanction was obtained with contributions by one Public Sector Undertaking also. The methodology was to divide the scope of work and do the related procurements through either the Project or the PSU, as decided.
- b. However, a decision for appropriate division of scope of work could not be taken at the time of commencement of the Programme. After a few years the Project finished its share of funds and asked the PSU to contribute. The PSU transferred its share which is a few hundred crores, to the CDAs RDR Head. The Project decided to utilise the RDR funds in the likeness of the Budgeted/allocated funds. This was objected by the IFA, discussed in the Review meeting and now sanction of the Govt has to be obtained to exercise Delegated powers for spending through the RDR Head. The very logic of non-applicability of regular delegated powers for RDR Funds was questioned.
- c. The issue of applicability of the delegated powers for sanctioning expenditure from RDR Heads was discussed at length during the Executive Board Meeting of **Project R** on 28/4/2017 at Army Hqrs., New Delhi.
- d. It is submitted that all Schedules for delegated powers for the Services explicitly mention the Major Heads to which the Powers are applicable, which is the basic requirement of a Sanction.
- e. In light of the following references, it is understood that the delegated powers are meant specifically for the allocated Budget under Defence Service Estimates as voted by the Parliament. Utilisation of Funds from resources other than the DSE, would require a special dispensation in terms of allocation and powers.
- f. The GOI Sanction for Project R mentions contribution by the PSUs both, without referring to the methodology of receipt and utilisation. The methodology proposed in the Project Proposal presupposed having the PSU on-board from the first instance, which did not happen.
- g. The Services funds are part of the DSE, and on the release of funds by them, sanctioned expenditure will be booked to their Heads. However, the contribution of the PSUs does not fall under the same category.

B. **AUTHORITY FOR DELEGATED POWERS BEING PRIMARILY FOR FUNDS IN THE DEFENCE SERVICE ESTIMATES : General information regarding applicability of Powers:**

- a) **Schedules for delegated powers for the Services** explicitly mention the Major Heads to which the Powers are applicable, which is the basic requirement of a Sanction.

- b) Delegated powers are meant specifically for the allocated Budget under Defence Service Estimates (DSE) as voted by the Parliament. Utilisation of Funds from resources other than the DSE, would require a special dispensation in terms of allocation and powers.
- c) The contribution of the PSUs does not fall under the DSE.

I. Defence Service Estimates :

1. Appendix-B, Defence Service Estimates 2015-16, Para-1, sub-para 2 :
“With a view to ensuring greater efficiency in administration and quicker disposal of cases, MOD had been delegated enhanced financial powers in regard to expenditure met from the Defence Service Estimates”. In matters within the delegated powers of the MOD, SDF or his officers are to be consulted before exercise of financial powers.
2. Appendix-B, Defence Service Estimates 2015-16, Para-2, sub-para 2 : The rules provide that no expenditure which has not been provided in the budget or which having been provided, has not been sanctioned shall be authorised without the concurrence of SDF or his Rep. The strict observance of this rule is automatically ensured as the Controller of Defence Accounts will not make any disbursement in respect of changes not covered by regulations or Govt. Orders.
3. Appendix-C, Defence Service Estimates 2015-16, Para-12 : No item of public expenditure may be incurred unless provision exists to meet it in the sanctioned budget estimates of the year concerned. This rule applies to the nature of expenditure, as well as the amount; in other words, the provision in the budget must have been made, for the purpose of meeting the particular kind of expenditure involved “.

II. Delegation of Financial Powers Rules, 1978 :

1. **Para 7 Provision of funds by Parliament** Demand for Grants and Appropriations for charged expenditure are presented to Parliament on behalf of the appropriate Ministry or authority concerned. Only after the demands have been voted and the necessary Appropriation Act passed by Parliament the amounts so authorized become available to the Ministry or authority concerned for Appropriation or Re-appropriation to meet sanctioned expenditure
2. **Para 8. Primary Units of Appropriation** A Grant or Appropriation for charged expenditure is distributed by sub-heads or standard objects under which it shall be accounted for.

III. FR-I & II :

1. **Chapter-III – Sanction of Expenditure, Conditions under which Defence Expenditure may be sanctioned Para 53(c)**
Expenditure from the Defence Service Estimates may be sanctioned by the MOD and authorities subordinate to it .No expenditure which has not been provided in the budget, or if provided in the budget, not duly sanctioned, shall be authorised without the concurrence of the financial adviser concerned.

2. **Para 82:** The expenditure for which provision is made in the Defence Services Estimates falls broadly into the following categories: -

3. **Chapter – V, Budgetary Controls and Reappropriations. Note 1-**
The term sanctioned budget estimates as used in this rule is held to refer to the Demands for Grants relating to the Defence Services as voted by the Parliament in respect of which an appropriation bill has been passed by the Parliament and assented to by the President.

C. **EXAMPLES OF THE UTISATION OF RDR FUNDS IN OTHER ORGANISATIONS : ADA and DRDO – RESOURCE GENERATION.**

I. **ADA** had obtained specific sanction for using special powers as well as the Delegated powers of DRDO for funds given by ADA to DRDO Labs. ADA receives its funds under the Defence Service Estimated minor head 004. Following are the relevant letters wrt ADAs LCA Project- Works Executed by DRDO Labs:

1.	Aero/RD-130/275/B/1/2985/D (R&D) dated 18th July 1988	- Funding Procedure
2.	FA/I/173 dt 10th October and 17th October, 1988	Accounting Procedure

II. Resource Generation

There are very detailed instructions with regard to the management of funds under Resource Generation. Subsequent to the MoD(Fin) sanction, conveyed to the Secretary, D R&D vide letter dated 1st Jan, 1993. Specific prefix category code heads, as approved by the CGDA, from 11 to 14, 16 to 18 and 22 have been identified for booking of specific types of expenditure from the RG RDR Code head 017/15, Major Head 8444.

Following are the available relevant letters and orders wrt Resource Generation:

1.	DP&RM/RG/6100/RD (Budget)/92/21/D (R&D) dated 1/1/1993
2.	DRDO/1157/79/MS-I dated 22/2/1993
3.	DP&RM/RG/6100/RD (Budget)/93 dated 8/4/1993
4.	DBFA/FA/10/6108/D (R&D) dated 23/11/1995
5.	DBFA/FA/10/95-96 dated 24/11/1995
6.	DBFA/FA/10/95-96 dated 24/11/1995
7.	A/II/R&D/366 dated 1/3/1996
8.	DRDO/DBF&A/82042/AID/B&E/96 dated 17/5/1996

9.	DBFA/FA/10/RG/96-97 dated 12/6/1996
10.	Letter No. NIL dated 18/3/1997
11.	C-TEC/02/2003/M/03 dated 29/5/2003
12.	A/Cs-II/R&D/506/RG dated 24/2/2006

D. ACCOUNTING OF RDR HEADS

- I. As reflected in the RDR Pamphlet, the Head of Account affected for Project R transactions is Defence Deposits under Major Head 8444, Sub major head 00, minor head 800 Others, 017/05. The only condition for booking to this head, i.e. charging it is for Category Code Head 15 meant for transferring moneys received through Sales Tax deductions from Contractors. The head is therefore used as a Suspense to hold receivables for GOI till they are transferred to the correct Head of Accounting.
- II. For RG, therefore, special Category Code Heads have been instituted by the CGDA so that utilisation from this head with the powers specially approved, can be correctly accounted. For the CDA R&D to correctly account, and for the Project Accounts to be appropriately maintained, monitored and ultimately audited on closure, RDR will need special attention.

E. RECOMMENDATION

While a GOI Sanction at the D R&D level has been obtained, the following are recommended:

- I. In view of the above information with regard to the operation of the RDR Heads it is appropriate to obtain the Sanction of the MoD(Fin) for utilisation of delegated powers applicable to the Budget allocated under the DSE.
- II. As a natural corollary, on the one hand information may be forwarded to the Finance Division of MoD(Fin), and on the other a specific category code head approved through the CGDA for booking expenditure to the RDR Code head 017/15, to enable proper accounting by the CDA R&D.

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रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

सितम्बर/September, 2017

प्रश्न पत्र IX – सैद्धांतिक भाग
PAPER IX – THEORY PORTION

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

अनुमत्य समय/Time Allowed: 1^{1/2} घंटे/Hours

अधिकतम अंक/Max. Marks: 60

टिप्पणियां/Notes :

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

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

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

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

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

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

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

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

PAPER-IX (THEORY) - MODEL ANSWERS

प्र.1	(क)	किसी भी कंप्यूटर प्रणाली द्वारा की जाने वाली 5 प्राथमिक संक्रियाएं (आपरेशन्स) क्या हैं?
Q.1	(a)	What are the 5 basic operations performed by any computer system? (5 Marks)
Ans.	(a)	<p>1. Inputting/Data entry – the process of entering data or instructions to the computer through input devices like key board.</p> <p>2. Storing – Before actual processing is to start, the inputted data and instructions need to be stored inside the computer. Similarly, the intermediate results as well as the final output also need to be stored before further processing and sending to output device respectively.</p> <p>3. Outputting – the process through which the result of the processing by the computer is provided to the users in a human understandable language/form.</p> <p>4. Processing – actual working on the data and instructions. Complete processing including calculations and comparisons takes place inside the Arithmetic and Logical Unit (ALU), which sends the output to the storage unit.</p> <p>5. Controlling – The process of controlling and coordinating the overall working of the computer including the various processes. By selecting, internig and seeing to the execution of the programme, the controlling unit is able to maintain order and direct the operations of the entire system.</p>
	(ख)	निम्नलिखित की-बोर्ड शार्टकट किसके लिए प्रयुक्त होते हैं?
	(b)	What do the following keyboard shortcuts stand for?
	i.	कंट्रोल + X Ctrl + X
	Ans.	Ctrl+X - Cut
	ii.	कंट्रोल + C Ctrl + C
	Ans.	Ctrl+C - Copy
	iii.	कंट्रोल + V Ctrl + V
	Ans.	Ctrl+V - Paste

	iv.	ऑल्ट + कंट्रोल + डिलीट Alt + Ctrl + Del
	Ans.	Alt+Ctrl+Del - Task Manager
	v.	ऑल्ट + एफ4 Alt + F4
	Ans.	Alt+F4 - Close window/shut down computer
प्र.2 Q.2	निम्नलिखित को स्पष्ट करें (कोई चार) Explain the following (any four) (2.5x4 = 10 Marks)	
	i.	ई-वेस्ट E-waste
	Ans.	E-waste: Electronic waste or e-waste describes discarded electrical or electronic devices. Used electronics which are destined for reuse, resale, salvage, recycling, or disposal are also considered e-waste.
	ii.	वर्चुल प्राइवेट नेटवर्क Virtual Private Network
	Ans.	Virtual Private Network A VPN, or Virtual Private Network, is a type of network connection that allows users to browse the web securely and anonymously. VPN users have their network traffic channelled through a secure virtual tunnel from their device to their VPN provider's servers, and all of the data sent and received is encrypted. VPNs are popular because they allow users to access content and websites blocked by geo-location, and their privacy and security features are second to none.
	iii.	इंटरनेट ऑफ थिंग्स Internet of Things
	Ans.	Internet of things The <i>Internet of Things</i> (IoT) is the inter-networking of physical devices, vehicles (also referred to as "connected devices" and "smart devices"), buildings, and other items embedded with electronics, software, sensors, actuators, and network connectivity which enable these objects to collect and exchange data.

	iv.	मोबाइल ऐप Mobile App
	Ans.	Mobile App A mobile app is a software application developed specifically for use on small, wireless computing devices, such as smart phones and tablets, rather than desktop or laptop computers.
	v.	डाटा माइनिंग Data Mining
	Ans.	Data Mining <i>Data mining</i> is the computing process of discovering patterns in large <i>data</i> sets involving methods at the intersection of machine learning, statistics, and database systems. It is an interdisciplinary subfield of computer science. <i>It</i> is the process of sorting through large <i>data</i> sets to identify patterns and establish relationships to solve problems through <i>data</i> analysis. <i>Data mining</i> is a process used by companies to turn raw data into useful information.
प्र.3 Q.3	निम्नलिखित के बीच अंतर बताएं (कोई चार) Differentiate between (any four) (2.5x4 = 10 Marks)	
	i.	आई.ओ.एस. और एन्ड्रॉयड IOS and Android
	Ans.	<u>IOS and Android</u> <i>Android vs. iOS.</i> Google's <i>Android</i> and Apple's <i>iOS</i> are operating systems used primarily in mobile technology, such as smartphones and tablets. <i>Android</i> is now the world's most commonly used smartphone platform and is used by many different phone manufacturers. <i>iOS</i> is only used on <i>Apple</i> devices, such as the iPhone. <i>Android</i> , which is Linux-based and partly open source, is more PC-like than <i>iOS</i> , in that its interface and basic features are generally more customizable from top to bottom.

	ii.	मोडम और राउटर Modem and Router
	Ans.	<p><u>Modem and Router</u></p> <p>A Modem can be connected to one device – either a PC or a router. A Router can connect to multiple devices, either through a wired connection using Ethernet cables or through Wifi network.</p> <p>A Modem passes data as it receives from the internet without screening the same. A Router in most cases is equipped with firewalls to screen the data and examine data packets.</p> <p>A Modem has two ports – one connects to internet service provider and the other to the PC or router. This means a Modem can work without a Router and can provide internet to PC directly. Routers cannot connect with internet without first connecting with Modem. Routers come with 2,4 or 8 ports enabling wired connection to multiple devices along with Wifi connection.</p>
	iii.	ऑपरेटिंग सॉफ्टवेयर और एप्लीकेशन सॉफ्टवेयर Operating Software and Application Software
	Ans.	<p><u>Operating Software and Application Software</u></p> <p>The Operating System is the System Software that makes the Computer work. We can say that an Operating System (OS) is Software that acts as an interface between you and the hardware. It not only contains drivers used to speak the hardware's language, but also offers you a very specific graphical user interface (GUI) to control the computer. An OS can also act as an interface (from the hardware) to the other software. A complex OS like Windows or Linux or Mac OS offers the services of an OS, but also has applications built in. Solitaire, Paint, Messenger, etc. are all applications.</p> <p>Application software is the software that you install onto your Operating System. It consists of the programs that actually let you do things with your computer. These Applications are written to run under the various Operating Systems. These include things like your word processing programs, spread sheets, email clients, web browser, games, etc. Many programs, such as most of the Microsoft Office suite of programs, are written in both Mac and Windows versions, but you still have to have the right version for your OS.</p>

	iv.	इंटरनेट और इन्ट्रानेट Internet and Intranet																								
	Ans.	<p><u>Internet and Intranet</u></p> <table border="1" data-bbox="391 521 1353 1827"> <thead> <tr> <th data-bbox="391 521 612 667">BASIS FOR COMPARISON</th> <th data-bbox="612 521 927 667">INTERNET</th> <th data-bbox="927 521 1353 667">INTRANET</th> </tr> </thead> <tbody> <tr> <td data-bbox="391 667 612 875">Meaning</td> <td data-bbox="612 667 927 875">Connects different network of computers together</td> <td data-bbox="927 667 1353 875">It is a part of Internet which is privately owned by a particular firm</td> </tr> <tr> <td data-bbox="391 875 612 1070">Accessibility</td> <td data-bbox="612 875 927 1070">Anyone can access the Internet</td> <td data-bbox="927 875 1353 1070">Accessible only by the organization members, having login details.</td> </tr> <tr> <td data-bbox="391 1070 612 1229">Safety</td> <td data-bbox="612 1070 927 1229">Is not as safe as compared to Intranet</td> <td data-bbox="927 1070 1353 1229">Safe</td> </tr> <tr> <td data-bbox="391 1229 612 1339">No of Users</td> <td data-bbox="612 1229 927 1339">Unlimited</td> <td data-bbox="927 1229 1353 1339">Limited</td> </tr> <tr> <td data-bbox="391 1339 612 1485">Visitors Traffic</td> <td data-bbox="612 1339 927 1485">More</td> <td data-bbox="927 1339 1353 1485">Less</td> </tr> <tr> <td data-bbox="391 1485 612 1637">Network Type</td> <td data-bbox="612 1485 927 1637">Public</td> <td data-bbox="927 1485 1353 1637">Private</td> </tr> <tr> <td data-bbox="391 1637 612 1827">Information Provided</td> <td data-bbox="612 1637 927 1827">Unlimited, and can be viewed by everyone</td> <td data-bbox="927 1637 1353 1827">Limited, and circulates among the members of an organization</td> </tr> </tbody> </table>	BASIS FOR COMPARISON	INTERNET	INTRANET	Meaning	Connects different network of computers together	It is a part of Internet which is privately owned by a particular firm	Accessibility	Anyone can access the Internet	Accessible only by the organization members, having login details.	Safety	Is not as safe as compared to Intranet	Safe	No of Users	Unlimited	Limited	Visitors Traffic	More	Less	Network Type	Public	Private	Information Provided	Unlimited, and can be viewed by everyone	Limited, and circulates among the members of an organization
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	v.	डाटा और सूचना Data and Information
	Ans.	<u>Data and Information</u> <ol style="list-style-type: none"> 1. Raw facts gathered about a condition, event, idea, entity or anything else which is bare and random, is called data. Information refers to facts concerning a particular event or subject, which are refined by processing. 2. Data are simple text and numbers, while information is processed and interpreted data. 3. Data is in an unorganized form, i.e. it is randomly collected facts and figures which are processed to draw conclusions. On the other hand, when the data is organised, it becomes information, which presents data in a better way and gives meaning to it. 4. Data is based on observations and records, which are stored in computers or simply remembered by a person. As against this, information is considered more reliable than data, as a proper analysis is conducted to convert data into information by the researcher or investigator. 5. The data collected by the researcher, may or may not be useful to him, as when the data is gathered, it is not known what they are about or what they represent? Conversely, information is valuable and useful to the researcher because it is presented in the given context and so readily available to the researcher for use. 6. Data is not always specific to the need of the researcher, but information is always specific to his requirements and expectations, because all the irrelevant facts and figures are eliminated, during the transformation of data into information. 7. When it comes to dependency, data does not depend on information. However, information cannot exist without data. <p>Data and information are interrelated. Data usually refers to raw data, or unprocessed data. It is the basic form of data, data that hasn't been analyzed or processed in any manner. It represents 'values of qualitative or quantitative variables, belonging to a set of items.' It may be in the form of numbers, letters, or a set of characters. It is often collected via measurements. Once the data is analyzed, it is considered as information. Information is "knowledge communicated or received concerning a particular fact or circumstance." Information is a sequence of symbols that can be interpreted as a message. It provides knowledge or insight about a certain matter.</p>

प्र.4	डिजिटल हस्ताक्षर से आप क्या समझते हैं? डिजिटल हस्ताक्षर हमारे नियमित कार्यालय के कार्यों में और साथ ही कपटपूर्ण कार्यों और अनाचारों को रोकने में किस प्रकार सहायता कर सकता है?
Q.4	What do you understand by digital signature? How digital signature can help in our regular office work and also in preventing frauds and malpractices? (4+6 = 10 Marks)
Ans.	<p>A digital signature is a mathematical technique used to validate the authenticity and integrity of a message, software or digital document.</p> <p>Digital signature is a digital code (generated and authenticated by public key encryption) which is attached to an electronically transmitted document to verify its contents and the sender's identity. The digital equivalent of a handwritten signature or stamped seal, but offering far more inherent security, a digital signature is intended to solve the problem of tampering and impersonation in digital communications. Digital signatures can provide the added assurances of evidence to origin, identity and status of an electronic document, transaction or message, as well as acknowledging informed consent by the signer. Digital signatures have the same legal significance as the more traditional forms of signed documents.</p> <p>Digital signatures are based on public key cryptography, also known as asymmetric cryptography. This method generates two keys – Public and Private keys which are used to sign and recognise the documents. The digital signature uses Hashing i.e the transformation of a string of characters in the document into a usually shorter fixed-length value or key that represents the original string to sign the documents .The value of the hash is unique to the hashed data. Any change in the data, even changing or deleting a single character, results in a different value. This attribute enables others to validate the integrity of the data by using the signer's public key to decrypt the hash. If the decrypted hash matches a second computed hash of the same data, it proves that the data hasn't changed since it was signed. If the two hashes don't match, the data has either been tampered with in some way (integrity) or the signature was created with a private key that doesn't correspond to the public key presented by the signer (authentication).</p> <p>A digital signature can be used with any kind of message -- whether it is encrypted or not -- simply so the receiver can be sure of the sender's identity and that the message arrived intact. Digital signatures make it difficult for the signer to deny having signed something (non-repudiation) -- assuming their private key has not been compromised -- as the digital signature is unique to both the document and the signer, and it binds them together. The following are realised by applying a digital signature to communications:</p>

	<p>1. Authentication: Although messages may often include information about the entity sending a message, that information may not be accurate. Digital signatures can be used to authenticate the source of messages. When ownership of a digital signature secret key is bound to a specific user, a valid signature shows that the message was sent by that user. For eg.; issue of digitally signed PPOs by PCDA(P).</p> <p>2. Integrity: In many scenarios, the sender and receiver of a message may have a need for confidence that the message has not been altered during transmission. Although encryption hides the contents of a message, it may be possible to <i>change</i> an encrypted message without understanding it. However, if a message is digitally signed, any change in the message after signature invalidates the signature.</p> <p>3. Non-repudiation: Non-repudiation, or more specifically <i>non-repudiation of origin</i>, is an important aspect of digital signatures. By this property, an entity that has signed some information cannot at a later time deny having signed it. Similarly, access to the public key only does not enable a fraudulent party to fake a valid signature.</p>
प्र.5	बायोमैट्रिक प्रमाणीकरण को स्पष्ट करें। विभाग के भीतर क्रिया-पद्धतियों में बायोमैट्रिक प्रमाणीकरण के प्रयोग के तीन उदाहरण दें।
Q.5	Explain biometric authentication. Give three examples of use of biometric authentication in work processes within the department. (4+6 = 10 Marks)
Ans.	<p>Biometric authentication is a user identity verification process that involves biological input, or the scanning or analysis of some part of the body. It is a security process that relies on the unique biological characteristics of an individual to verify that he is who he says he is. Biometric authentication systems compare a biometric data capture to stored, confirmed authentic data in a database.</p> <p>Biometric authentication methods are used to protect many different kinds of systems - from logical systems facilitated through hardware access points to physical systems protected by physical barriers, such as secure facilities and protected research sites.</p>

	<p>Biometric recognition requires the user to be present at the time of authentication, since such authentication would be based on the capturing and matching of the user's facial characteristics or eye (iris) scanning or finger prints.</p> <p>Three examples of usage of biometric authentication within the Department are –</p> <ol style="list-style-type: none"> 1. Biometric attendance – marking of attendance at the time of arrival in the office and departure from office on the NIC's Aadhaar Enabled Biometric Attendance System, thereby recording time of both arrival and departure. 2. Biometric authentication at the time of authorising payment files through CMP thereby recording the identity of the officer who uploaded the payment files onto the CMP gateway. 3. Jeevan Pramaan: Biometric based identification of pensioners and online rendition of Life Certificate. 4. Biometric Access Control to Servers rooms: Biometric based identification of persons authorized to access the server rooms of EDP division of various offices of the department.
प्र.6	किन्हीं दो अप्लीकेशन सॉफ्टवेयरों का उल्लेख करें जिनका उपयोग विभाग डाटा प्रोसेसिंग उद्देश्यों के लिए कर रहा है उनके प्रयोगों और प्राथमिक विशिष्टताओं की व्याख्या करें।
Q.6	Mention any two application softwares which the department is using for data processing purposes. Explain their uses and basic features. (5+5 = 10 Marks)
Ans.	<p>Sugam – An office automation package implemented in various PCDA/CDA offices for processing of various types of bills. It is an in-house developed system on Php and mysql. The system automates the entire range of functions of a regional controller offices from Receipt & Diary to Audit and accounting of transactions.</p> <p>Tulip – This is also an office automation package implemented in Regional Controller offices as well as R&D Controller offices for processing of bills. This software has been developed by ITS&DC, Secunderabad on java platform with postgres as database backend.</p> <p>Dolphin – A software system for processing of DO Part II and other relevant documents in PAOs for preparing the monthly statement of salary payment to Army PBORs. This has also been developed by ITS&DC Secunderabad. Platform and backend same as Tulip. For similar purposes in the PAO GREF, Skylark</p>

Aashraya – Software system for processing of first pension cases as well as regular monthly payment of pension used in a DPDO office. Developed on Php and mysql.

New Compilation System – Software system for processing of compilation data received from controller offices and providing daily, weekly and monthly reports to various stake-holders regarding code-head wise expenditure. The controller offices upload the data extracted from their respective office automation systems into the NCS which works in a centralised manner on CGDA WAN. The system has been developed in-house on Php and mysql.

Nidhi – A Php and mysql based software system which is used for processing of GPF subscriptions and withdrawls (i.e. both credits and debits) for the generation of CCO-9. The DDP controllers capture and process the data on this system and transmit the same to CDA, Funds for further processing and CCO-9 generation.

Bhawan– A Php and mysql based software for generation of bills and statements of rent and allied charges in the offices of AAO, BSO. The basic data is obtained from the BSO offices and captured into the Bhawan system for generation of monthly rent bills and transmission of the same to respective controller offices.

Vishwak – A Php and mysql based software for use in the offices of AO, GE for processing of Contractual payments and generation of punching media.

Pension Sanction Software – A Php and mysql based software, developed in-house at PCDA (P), for processing of pension claims received there from various Pay Accounting Offices.

Sulekha– Software developed and being used by PCDA (Officers) for processing of DO Part-II in respect of Army Officers and subsequently generating their monthly pay bill and pay statement (IRLA). The software has been developed in Php and mysql.

SIFA – A software developed for use in IFA offices, presently being used mainly for recording of file movement in these offices and generating desired reports for use by IFAs and CGDA office. The software also captures other relevant data for use by the stake-holders. Developed in Php and mysql.

Visual Foxpro Based OA Packages consisting of inventory package, costing package and wage package of PCA(Fys) and allied organisations.

Visual Foxpro based OA Package of the Navy Containing, R-Section, Admin Section, Imprest section, TA Section, Pay Section and Store Section Modules.

प्र.7	बताएं कि क्या निम्नलिखित कथन सत्य हैं या असत्य -	
Q.7	State whether the following statements are true or false – (1x10 = 10 Marks)	
	i.	लैन और वैन इंटरनेट के प्रकार हैं।
	i.	LAN and WAN are types of internet.
	Ans.	FALSE
	ii.	रैंडम एक्सेस मेमोरी (रैम) प्रकृति में अपरिवर्तनशील (नॉन वोलाटाइल) है।
	ii.	Random Access Memory (RAM) is non volatile in nature.
	Ans.	FALSE
	iii.	फाइल ट्रांसफर प्रोटोकॉल केवल इंटरनेट पर फाइलों को एक कम्प्यूटर से दूसरे कम्प्यूटर में अंतरित करने की हमें अनुमति देता है।
	iii.	File Transfer Protocol allows us to transfer files from one computer to another only on the internet.
	Ans.	FALSE
	iv.	पी एच पी और लावा प्रोग्रामिंग भाषाओं के प्रकार हैं।
	iv.	PHP and Java are types of programming languages.
	Ans.	TRUE
	v.	एक फायरवाल हार्डवेयर और सॉफ्टवेयर दोनों हो सकता है।
	v.	A firewall can be both hardware and software.
	Ans.	TRUE
	vi.	जे पी जी टैक्स्ट फाइलों के लिए एक फाइल विस्तार है।
	vi.	JPG is a file extension for text files.
	Ans.	FALSE
	vii.	कैश किसी कम्प्यूटर में तीव्रतम मेमोरी है।
	vii.	Cache is the fastest memory in a computer.
	Ans.	TRUE
	viii.	फॉर्मेटिंग का अर्थ है एक नए ऑपरेटिंग सिस्टम की स्थापना।
	viii.	Formatting means installation of a new operating system.
	Ans.	FALSE
	ix.	एक फोल्डर में सभी फाइलों को डिलीट करने का अर्थ होगा फोल्डर का स्वतः डिलीशन।

	ix.	Deletion of all files in a folder will mean automatic deletion of the folder.
	Ans.	FALSE
	x.	मोबाइल ऐपों को कम्प्यूटर में भी चलाया/खोला जा सकता है।
	x.	Mobile Apps can be run/opened on a computer also.
	Ans.	FALSE
प्र.8 Q.8		निम्नलिखित संक्षिप्तियों को विस्तारित करें: Expand the following abbreviations: (2x5 = 10 Marks)
	i.	एसपीएआरआरओडब्ल्यू SPARROW
	Ans.	SPARROW – Smart Performance Appraisal Report Recording Online Window
	ii.	आरडीबीएमएस RDBMS
	Ans.	RDBMS – Relational Data Base Management System
	iii.	एचटीटीपीएस HTTPS
	Ans.	HTTPS – Hyper Text Transfer Protocol Secured
	iv.	एमपीएलएस MPLS
	Ans.	MPLS – Multi Protocol Label Switching
	v.	यूआरएल URL
	Ans.	URL – Uniform Resource Locator