

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

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

अगस्त/August, 2016

विषय : प्रश्न पत्र I – संगठन तथा लेखापरीक्षा और लेखा के मूल सिद्धांत  
(सिद्धांत-बिना पुस्तकों की सहायता के)

**SUBJECT: PAPER I – ORGANIZATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS  
(THEORY – WITHOUT BOOKS)**

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 100

**टिप्पणियां/Notes :**

1. परीक्षार्थी द्वारा 16 प्रश्नों में से 12 प्रश्नों का उत्तर दिया जाना चाहिए।  
Out of 16 questions only 12 questions should be attempted by the candidates.
2. प्रत्येक प्रश्न आठ अंक के हैं। चार अंक सामान्य उत्कृष्टता के लिए सुरक्षित हैं।  
Each question carries EIGHT marks. FOUR marks are reserved for general excellence.
3. प्रश्नों के सभी भागों का उत्तर एक ही स्थान पर दिया जाना चाहिए।  
Answers to all parts of questions should be written in one place only.
4. उत्तर पुस्तिका में केवल प्रश्न की संख्या को दिया जाना चाहिए। उत्तर पुस्तिका में पूरे प्रश्न को पुनः उद्धृत करने से बचना चाहिए।  
Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.

1.	(क)	आपात नकदी मांग किसे कहते हैं? इस पर हस्ताक्षर करने के लिए कौन प्राधिकृत है? यह कैसे सुनिश्चित किया जाता है कि इसके अधीन आहरित धनराशि को हिसाब में ले लिया गया है?
	(a)	<b>What is Emergency Cash Requisition? Who is authorized to sign it? How is it ensured that money drawn under it is accounted for? (6 marks)</b>
	Ans.	When troops are ordered to move at less than 48 hours notice on operations or in aid to civil power, units and formations in need of funds to meet anticipated expenses on services and supplies and for which funds are not available through normal sources, may obtain the same on a Civil Treasury or Bank on authority of an Emergency Cash Requisition(IAFA-205). ECR will be signed only by the Officer Commanding Station or in the absence of the permanent incumbent, by the officer carrying out the duties of the Officer Commanding, Station not below the rank of a Major.

		It will be the personal responsibility of the Officer signing the Emergency Cash Requisition to ensure that the money is utilized for the purpose for which it was drawn. Within 48 hours of the drawal of money, he will render to the authority sanctioning the move a certificate to the effect that the money has in fact been expended for the authorized purpose. (Authority: Para 316 and Note thereunder of FR Pt I Vol I)
	(ख)	आशोधित विनियोजन किसे कहते हैं?
	(b)	<b>What is modified appropriation? (2 marks)</b>
	Ans.	Modified Appropriation is a final estimate for the year and will be based on the latest known actuals and the likely expenditure during the remaining period of the year. (Authority: Para 91(d) of FR Pt I Vol I)
2.	(क)	क्या पी.डब्ल्यू.डी. द्वारा उपलब्ध कराए गए कार्यालय भवन के लिए किराए का भुगतान करना रक्षा सेवाओं के लिए अपेक्षित है?
	(a)	<b>Are the Defence Services required to pay rent for office building provided by PWD? (2 marks)</b>
	Ans.	Defence Services are not required to pay rent for office accommodation provided by PWD in Central buildings in any station in India. (Authority: Note 1 below Para 9 of FR II)
	(ख)	क्या व्यक्ति के खाते में क्रेडिट किए गए वेतन के विषय में भारत से बाहर आहरित वेतन का कोई अग्रिम भारत में कर योग्य है?
	(b)	<b>Is any advance of pay drawn outside India against pay credited to the individual's account taxable in India? (2 marks)</b>
	Ans.	Advance of pay drawn outside India against pay credited to the individual's account in India or any leave salary drawn outside India shall be subject to deduction of Indian Income tax at the rates which would have been applicable if the advance of salary had been drawn in India. (Authority: Para 21 of FR II)
	(ग)	प्राप्तियों और भुगतान किए गए बिलों की द्वितीय प्रतिलिपियों के निर्गम के संबंध में क्या प्रावधान हैं?

	<b>(c)</b>	<b>What are the provisions regarding issue of duplicate copies of receipts and paid bills?</b> <b>(4 marks)</b>
	<b>Ans.</b>	There is complete restriction on issue of duplicates or copies of receipts granted for money received or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the plea 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 on a certain account was received from or paid to a certain person. This restriction extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. <b>(Authority: Para 44 of FR II)</b>
3.	<b>(क)</b>	उस ग्रांट का नाम बताएं जिससे निम्नलिखित मदों पर व्यय किया जाता है: (i) सैन्य टुकड़ियों के साथ सामरिक अभ्यास (ii) सूचना कक्षों/अध्ययन केन्द्रों का रखरखाव (iii) उपस्कर सारणी में सम्मिलित न की गई इंजीनियर भंडारों, औजारों और संयंत्र की विशेष मदों की खरीद (iv) आपूर्ति के सामान्य स्रोतों द्वारा उपलब्ध न कराई गई मदों के साथ प्रयोगशालाओं का उपस्करीकरण, नवीकरण और आधुनिकीकरण
	<b>(a)</b>	<b>Name the grant out of which the expenditure on the following items is met:</b> <b>(i) Tactical exercises with troops</b> <b>(ii) Maintenance of information rooms/Study Centres</b> <b>(iii) Purchase of special items of engineer stores, tools and plant not included in Equipment Table</b> <b>(iv) Equipping, renovating and modernizing of laboratories with items not provided by normal sources of supply.</b> <b>(1x4=4 marks)</b>
	<b>Ans.</b>	(i) Annual Training Grant <b>(Authority: Appendix I to FR Pt II)</b> (ii) Educational Training Grant <b>(Authority: Appendix 6 to FR Pt II)</b> (iii) Field Practice & Training Grant <b>(Authority: Appendix 2 to FR Pt II)</b> (iv) Technical Training & Instructional Equipment Grant <b>(Authority: Appendix 3 to FR Pt II)</b>

	(ख)	किस उद्देश्य के लिए फील्ड अभ्यास और प्रशिक्षण अनुदान को जारी किया जाता है? यह अनुदान किसे जारी किया जाता है?
	(b)	<b>For what purpose is the Field Practice &amp; Training Grant released? To whom is this grant released? (4 marks)</b>
	Ans.	Field Practice & Training Grant is a grant made to the Engineer-in-Chief in the Defence Services Estimates to enable him to exercise administrative control over training of the Corps of Engineers and over its expenditure. (Authority: Appendix 2 to FR Pt II)
4.	(क)	एक क्षेत्रीय नियंत्रक के कार्यालय का वेतन अनुभाग 2 वर्ष पहले भुगतान किए गए कुछ बिलों में त्रुटिपूर्ण भुगतान का पता लगाता है, जिन्हें चूक के कारण किया गया था। वर्ग अधिकारी (वेतन) लाभार्थियों के चालू वेतन बिलों से वसूली का आदेश देता है। कृपया टिप्पणी करें।
	(a)	<b>Pay Section of a Regional Controller's office detects erroneous payments in some bills paid 2 years ago which were made due to oversight. GO(Pay) orders recovery from the current pay bills of the beneficiaries. Please comment. (4 marks)</b>
	Ans.	Action of GO (Pay) is not in consonance with the rule position. As per extant instructions, where erroneous payments have been left unchallenged owing to oversight, the audit officer should not, on its own initiative, undertake a re-audit of bill paid more than 12 months previously but should report the facts of the case to the CFA for orders, and a re-audit should be undertaken only if the CFA desires. (Authority: Para 186(b) FR Pt I Vol I)
	(ख)	किसी ठेकेदार के दावा के मामले में कालातीत स्वीकृति प्रदान करने वाला सक्षम प्राधिकारी कौन है?
	(b)	<b>Who is the authority competent to accord time bar sanction in case of a contractor's claim? (2 marks)</b>
	Ans.	Govt of India's sanction would be required in this case. (Authority: Rule 191 of FR Pt I Vol I)
	(ग)	सीमा अवधियों के कानून के अनुसार वह अधिकतम समयावधि कितनी है जिसके भीतर एक ठेकेदार के दावे को प्रस्तुत किया जा सकता है?
	(c)	<b>As per Statute of Limitations what is the maximum time period within which a contractor's claim is to be submitted? (2 marks)</b>

	<b>Ans.</b>	Claims of contractors preferred after three years are time-barred by the Statute of Limitations.  (Authority: Rule 191 of FR Pt I Vol I)
5.	(क)	कृपया बताएं कि किस प्रकार के राजस्व व्यय को निम्नलिखित लघु शीर्षों में संकलित किया जाता है: (i) 105 (ii) 111 (iii) 800 (iv) 110 (v) 106 (नौसेना)
	(a)	<b>Please indicate as to what type of revenue expenditure is compiled under the following minor heads:</b>  <b>(i)105</b> <b>(ii)111</b> <b>(iii)800</b> <b>(iv)110</b> <b>(v)106(Navy)</b>  <b>(1x5=5 marks)</b>
	<b>Ans.</b>	(i)Transportation (ii)Works (iii)Other Expenditure (iv)Stores (v)Repairs and Refits  (Authority: Classification Hand Book)
	(ख)	भुगतान के लिए दावा को प्रस्तुत करते समय उपयोगकर्ता यूनिट द्वारा एक स्वीकृति को रक्षा लेखा नियंत्रक को प्रस्तुत किया जाता है, किन्तु रक्षा लेखा नियंत्रक द्वारा स्वीकृति प्राधिकारी से कोई स्वीकृति प्राप्त नहीं हुई है। रक्षा लेखा नियंत्रक यह कहते हुए स्वीकृति को स्वीकार करने से मना कर देता है कि इसे स्वीकृति प्राधिकारी के माध्यम से प्राप्त नहीं किया गया है। कृपया टिप्पणी करें।
	(b)	<b>A sanction is submitted by the user unit to a CDA while submitting the claim for payment but no sanction has been received by CDA from sanctioning authority. CDA declines to accept the sanction stating that it has not been received through sanctioning authority. Please comment.</b>  <b>(3 marks)</b>
	<b>Ans.</b>	Except under the orders of the CDA/PCDA, no order of sanction shall be

		accepted in audit unless it has been received from or through the sanctioning authority. (Authority: Para 36 of Defence Audit Code Vol I)
6.	(क)	रक्षा लेखा विभाग द्वारा की गई दिल्ली छावनी बोर्ड निधि लेखे की लेखापरीक्षा की जांच लेखापरीक्षा निदेशक, लेखापरीक्षा (रक्षा सेवाएं) द्वारा की जाती है। टिप्पणी करें।
	(a)	<b>Director of Audit (Defence Services) carries out the test audit over the audit of Delhi Cantt Board Fund Accounts conducted by DAD. Comment. (2 marks)</b>
	Ans.	Audit of Cantt Board Funds Accounts conducted by DAD is not subject to test audit by Director of Audit (Defence Services). Cantt Boards pay audit fees to DAD. (Authority: Para 7 of Defence Audit Code Vol I)
	(ख)	एक सी.ओ.डी. की लेखापरीक्षा के दौरान स्थानीय लेखापरीक्षा अधिकारी सी.ओ.डी. कर्मचारियों से स्वतंत्र पूछताछ करता है। टिप्पणी करें।
	(b)	<b>During audit of a COD, LAO makes independent enquiries from the personnel of COD. Please comment. (3 marks)</b>
	Ans.	While auditing defence services' accounts, audit should not make independent enquiries from the personnel of defence services as such action would amount to an encroachment on the functions of administrative authorities. (Authority: Para 19 of Defence Audit Code Vol I)
	(ग)	किसी परीक्षण उपस्कर की अधिप्राप्ति के लिए जारी की गई स्वीकृति के एक मामले में वायु सेना मुख्यालय में सक्षम वित्तीय प्राधिकारी रक्षा मंत्रालय (वित्त) के परामर्श से वित्तीय स्वीकृति जारी करता है। रक्षा लेखा प्रधान नियंत्रक (वायु सेना) स्वीकृति को लेखापरीक्षा से इस आधार पर छूट प्रदान करता है कि रक्षा मंत्रालय (वित्त) द्वारा सहमति प्रदान की गई है। कृपया टिप्पणी करें।
	(c)	<b>In case of a sanction issued for procurement of some test equipment, the CFA at Air Hqrs issues financial sanction in consultation with MOD (Fin). PCDA(AF) exempts the sanction from audit on the grounds that concurrence of MOD(Fin) has been given. Please comment. (3 marks)</b>
	Ans.	The action of PCDA (AF) is not in order. All sanctions issued by various Service Hqrs even though concurred in by MOD (Fin) are auditable by

		CDA/PCDA with reference to the orders governing the sanction. (Authority: Note below Para 25 of Defence Audit Code Vol I)
7.	(क)	किन परिस्थितियों में एक सरकारी कर्मचारी से उसके वेतन के 1/3 भाग से अधिक की वसूलियां की जा सकती हैं?
	(a)	<b>In what circumstances recoveries are liable to be made from a Govt servant in excess of 1/3<sup>rd</sup> of his pay? (3 marks)</b>
	Ans.	Recoveries may be made in excess of 1/3 <sup>rd</sup> of pay of a Govt servant if he acts contrary to orders or without due justification or when he does not utilize the advance taken for the purpose for which it was sanctioned within the prescribed period and fails to refund the outstanding amount within the stipulated date. (Authority: Rule 62(3) of Receipts and Payments Rules)
	(ख)	एक रोकड़ समनुदेशन धारक अपने रोकड़ समनुदेशन से संपूर्ण धनराशि का आहरण करता है और उसे एक अलग लेखा में जमा कर देता है। कृपया टिप्पणी करें।
	(b)	<b>A cash assignment holder draws the whole amount out of his cash assignment and deposits it in a separate account. Please comment. (2 marks)</b>
	Ans.	A Drawing officer in whose favour a cash assignment account has been opened in the accredited bank is not permitted to draw the whole amount and place it in a separate account in the bank. (Authority: Rule 50(2) of Receipts and Payments Rules)
	(ग)	वित्तीय वर्ष 2014-15 की अंतिम तिमाही में जारी, किन्तु वित्तीय वर्ष 2015-16 के वित्तीय वर्ष की प्रथम तिमाही में भुगतान के लिए प्रस्तुत, चैक को प्रमाणित बैंक के द्वारा 2015-16 के रोकड़ समनुदेशन के प्रति डेबिट कर दिया जाता है। क्या यह नियमानुसार है?
	(c)	<b>The cheques issued in the last quarter of the financial year 2014-15 but presented for payment in the first quarter of the financial year 2015-16 are debited against the cash assignment of 2015-16 by the accredited bank. Is it in order? (3 marks)</b>
	Ans.	The action of the bank is not in order. The cheques in question should have been debited against the assignment for the financial year 2014-15 only. (Authority: Rule 50(1) of Receipts and Payments Rules)

8.	(क)	उन तीन उपायों का नाम बताएं जो कंपनी के लेखे के यथातथ्य और निष्पक्ष दृष्टिकोण को सुनिश्चित करते हैं।
	(a)	<b>List out three measures which ensure true and fair view of a Company's accounts.</b> <b>(3 marks)</b>
	Ans.	<p>True and fair view of a company's accounts is presented by adopting the following measures:</p> <p>(i) Generally accepted accounting principles which include a number of conventions and practices which have over a period of time been found to be most useful.</p> <p>(ii) Consistency in treatment accorded to various items which are material to the statements to make comparisons with the earlier years possible and meaningful.</p> <p>(iii) Full disclosure to enable informed readers to come to appropriate conclusions.</p> <p>(Authority: Para 6.4(3) of Introduction to Indian Government Accounts and Audit)</p>
	(ख)	एक नवीकृत रिजर्व निधि को रखने का क्या उद्देश्य है?
	(b)	<b>What is the purpose of having a Renewals Reserve fund?</b> <b>(2 marks)</b>
	Ans.	<p>Renewal Reserve Fund is established for renewing assets of any commercial department or undertaking.</p> <p>(Authority: Para 7.12(2)(c) of Introduction to Indian Government Accounts and Audit)</p>
	(ग)	<p>निम्नलिखित में से रक्षा प्रोफार्मा लेखा के अधीन लेनदेनों के समायोजन के लिए प्रचालित किए जाने वाले किन्हीं तीन कूटशीर्षों का कृपया उल्लेख करें।</p> <p>(i) रिजर्व बैंक उचंत- वर्गीकृत</p> <p>(ii) सार्वजनिक क्षेत्र बैंक उचंत</p> <p>(iii) बैंकों/कोषागारों में प्रेषण</p> <p>(iv) इलैक्ट्रॉनिक संज्ञापन (एडवाइस) (ई-चैक और बिल)</p>
	(c)	<b>Out of the following, please indicate any three code heads operated for adjustment of transactions under Defence Proforma Account:</b> <b>(i) Reserve Bank Suspense-Classified</b>



		<p><b>(ii)Public Sector Bank Suspense</b></p> <p><b>(iii)Remittance into Banks/Treasuries</b></p> <p><b>(iv)Electronic Advice (e-Cheques &amp; Bills)</b></p> <p style="text-align: right;"><b>(3 marks)</b></p>
	<b>Ans.</b>	<p>The following are the code-heads in seriatim:</p> <p>(i)00/20/82</p> <p>(ii)00/20/76</p> <p>(iii)00/20/80</p> <p>(iv) 00/20/91</p> <p style="text-align: center;">(Authority: RDR Pamphlet)</p>
9.	(क)	<p>एक क्षेत्रीय नियंत्रक के कार्यालय के टी. अनुभाग ने अस्थाई ड्यूटी अग्रिम की वापसी के समायोजन के लिए प्राप्त मूल एम.आर.ओ. की मूल प्रतियों को खो दिया है। तथापि लेखा अनुभाग ने एम.आर.ओ. की द्वितीय प्रतिलिपियों के साथ क्रेडिट स्करोलों को पहले ही प्राप्त कर लिया है और उनका समायोजन कर लिया है। टी. अनुभाग के द्वारा क्या कार्रवाई की जानी चाहिए?</p>
	(a)	<p><b>T-Section of a Regional Controller's office has lost the original copies of MROs received for adjustment of refund of Temporary Duty advance. However, Accounts Section has already received the credit scrolls with duplicate copies of MROs and adjusted them. What action devolves on T-Section?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
	<b>Ans.</b>	<p>T-Section should carry out the necessary adjustment with reference to the duplicate copies of MROs received by Accounts Section from bank.</p> <p style="text-align: center;">(Authority: Para 116(i) of Defence Account Code)</p>
	(ख)	<p>लेखा अनुभाग के द्वारा बैंकों से प्राप्त एम.आर.ओ. की द्वितीय प्रतिलिपियों की समायोजन प्रविष्टि क्या होगी? कृपया उसके लिए पंचिंग माध्यम तैयार करें।</p>
	(b)	<p><b>What will be the adjustment entry of duplicate MROs received from banks by the Accounts Section? Please prepare the Punching Medium thereof.</b></p> <p style="text-align: right;"><b>(3 marks)</b></p>
	<b>Ans.</b>	<p>The adjustment entry for adjustment of duplicate copies of MROs received from banks by Accounts section will be as under:</p> <p>Debit- RBI Deposit Defence (+) 00/21/00(CH)</p> <p>Credit- Remittance into Banks &amp; Treasuries (-) 00/20/80(CH)</p> <p style="text-align: center;">(Authority: Para 116(d) of Defence Account Code)</p>

	(ग)	एक रक्षा लेखा नियंत्रक ने इस आधार पर एक विशिष्ट शीर्ष के लिए बजट प्राक्कलनों के 1/6 भाग से अधिक के अनंतिम भुगतान को “लेखानुदान” के दौरान प्राधिकृत किया है कि व्यय अनिवार्य प्रकृति का है। कृपया टिप्पणी करें।
	(c)	<b>A CDA authorizes provisional payment during “Vote on Account” period in excess of 1/6<sup>th</sup> of the Budget Estimates for a particular head on the ground that expenditure is of obligatory nature. Please comment. (3 marks)</b>
	Ans.	A CDA may authorize provisional payments in certain cases during “Vote on Account” period beyond 1/6 <sup>th</sup> of the Budget Estimates where the expenditure in the months of April and May is more as compared to other months of the year or the expenditure is of obligatory nature which cannot be deferred. However, it has to be ensured that “Vote on Account” for demand as a whole is not exceeded. (Authority: Note 3 below Para 220 of Defence Account Code)
10.	(क)	क्या निलंबन के अधीन किसी सरकारी कर्मचारी का त्याग-पत्र स्वीकार किया जा सकता है? यदि ऐसा है, तो किन परिस्थितियों में इसे स्वीकार किया जा सकता है?
	(a)	<b>Can resignation of a Government servant under suspension be accepted? If so, in what circumstances can it be accepted? (4 marks)</b>
	Ans.	Normally as Government servants are placed under suspension only in grave delinquency, it would not be correct to accept a resignation from a Govt servant under suspension. Exceptions to this rule will be where the alleged offences do not involve moral turpitude or where the quantum of evidence against the accused Govt servant is not strong enough to justify the assumption that if the departmental proceedings were continued, he would be removed or dismissed from service, or where the departmental proceedings are likely to be so protracted that it would be cheaper to the public exchequer to accept the resignation. (Authority: GID No 12 under Rule 10 of CCS(CCA) Rules)
	(ख)	असामाजिक व्यवहार वाले किसी कर्मचारी को बड़ा दंड अधिरोपित करते हुए अनुशासनिक प्राधिकारी ने व्यक्ति के पिछले बुरे रिकॉर्ड पर विचार किया, अतः व्यक्ति को अपेक्षाकृत कड़ा दंड देने को न्यायोचित ठहराया। कृपया टिप्पणी करें।
	(b)	<b>While imposing a major penalty on a delinquent official, the disciplinary authority dwelt on the past bad record of the individual and hence justified the imposition of a</b>

		<b>harsher penalty on the individual. Please comment.</b>  <b>(4 marks)</b>
	<b>Ans.</b>	If previous bad record, punishment etc. of an officer is proposed to be taken into consideration in determining the penalty to be imposed, it should be made a specific charge in the chargesheet itself, otherwise any mention of the past bad record in the order of penalty unwittingly or in a routine manner, when this had not been mentioned in the chargesheet, would vitiate the proceedings, and so should be eschewed. Therefore, in case the disciplinary authority has dwelt on the past bad record of the individual despite the same not being a part of the chargesheet in the case in question, it is not in order.  (Authority: GID No 2 under Rule 15 of CCS(CCA) Rules)
11.	(क)	किन परिस्थितियों में नियंत्रक एवं महालेखा परीक्षक राष्ट्रपति से यह निवेदन कर सकता है कि वे उसे एक ऐसे प्राधिकारी की लेखापरीक्षा करने के लिए प्राधिकृत करें जिसकी लेखापरीक्षा विधि के द्वारा उन्हें नहीं सौंपी गई है?
	<b>(a)</b>	<b>In what circumstances can C&amp;AG request the President to authorize him to undertake audit of an authority, audit of which has not been entrusted to him by law?</b>  <b>(4 marks)</b>
	<b>Ans.</b>	C&AG is empowered to propose to the President to undertake audit of accounts of any body or authority even if audit of its accounts has not been entrusted to him by law, if he is of the opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Govt. President may authorize C&AG to carry out the audit of such body. (Authority: Section 20(2) of the C&AG's(Duties, Powers & Conditions of Services) Act,1971)
	(ख)	नियंत्रक एवं महालेखा परीक्षक की छुट्टी पर अनुपस्थिति के दौरान उप नियंत्रक एवं महालेखा परीक्षक राष्ट्रपति को नियंत्रक एवं महालेखा परीक्षक की ओर से एक ऐसी रिपोर्ट प्रस्तुत करता है जिसे संवैधानिक प्रावधानों की शर्तों के अनुसार नियंत्रक एवं महालेखा परीक्षक द्वारा प्रस्तुत करना अपेक्षित है। कृपया टिप्पणी करें।
	<b>(b)</b>	<b>During absence of C&amp;AG on leave, Dy. C&amp;AG submits a report on behalf of C&amp;AG to the President which is required to be submitted by C&amp;AG in terms of the</b>

		<b>Constitutional provisions. Please comment. (2 marks)</b>
	<b>Ans.</b>	It is permissible for Dy C&AG or any other officer authorized by C&AG to submit on his behalf a report to the President which is required to be submitted by him as per Constitutional provisions if he is absent on leave or otherwise. (Authority: Section 21 of the C&AG's(Duties, Powers & Conditions of Services) Act,1971)
	(ग)	अपनी सेवानिवृत्ति के बाद नियंत्रक एवं महालेखा परीक्षक संसदीय चुनाव लड़ता है और एक संसद सदस्य बन जाता है। क्या विद्यमान प्रावधानों की शर्तों के अनुसार यह स्वीकार्य है?
	<b>(c)</b>	<b>C&amp;AG after his retirement contests Parliamentary elections and becomes a Member of Parliament. Is it permissible in terms of the extant provisions? (2 marks)</b>
	<b>Ans.</b>	There is no bar on C&AG from contesting Parliamentary elections after retirement as he is not eligible to hold further office only under Central or State Govt. after he has ceased to hold office. (Authority: Section 148(4) of the C&AG's(Duties, Powers & Conditions of Services) Act,1971)
12.	(क)	एक सहायक लेखा अधिकारी के यात्रा भत्ता दावा पर प्रतिहस्ताक्षर करने के दौरान रक्षा लेखा उप नियंत्रक (प्रशासन) यह पाता है कि अधिकारी ने भोजन के लिए रसीद को संलग्न नहीं किया है, किन्तु भोजन प्रभार का दावा किया है। क्या वह भोजन के लिए रसीद को प्रस्तुत करने की छूट प्रदान कर सकता है?
	<b>(a)</b>	<b>DCDA(Admin) while countersigning TA claim of an AAO finds that he has not enclosed receipt for food but has claimed food charges. Can he waive production of receipt for food? (2 marks)</b>
	<b>Ans.</b>	Yes, the Controlling officer is empowered to waive production of receipt in special cases where he is satisfied that the expenditure to the extent claimed has actually been incurred and is reasonable and correct. Therefore, DCDA(Admin) can waive production of receipt after satisfying himself as indicated above. (Authority: Note below Para 101(viii) of OM Part II vol I)
	(ख)	एक रक्षा लेखा नियंत्रक के भंडार अनुभाग द्वारा एक ए.एस.सी. ठेकेदार के संबंध में एक कुर्की आदेश प्राप्त हुआ है;

		किन्तु चूंकि ठेकेदार ने पिछले तीन वर्षों में कोई भी बिल प्रस्तुत नहीं किया है, अतः कुर्की आदेश को प्रभावी नहीं किया जा सकता है। तदनुसार स्पष्टीकरण को प्राप्त करने के लिए एक प्रार्थना-पत्र न्यायालय में दाखिल किया जाता है। इस कार्रवाई की शुद्धता पर टिप्पणी करें।
	(b)	<b>An Attachment order has been received by Store Section of a CDA office in respect of an ASC contractor but since the contractor has not submitted any bill for the last 3 years, attachment order cannot be given effect to. Accordingly an application is filed in the Court for seeking clarification. Comment on the correctness of this action.</b>  <b>(2 marks)</b>
	Ans.	Any difficulties experienced in giving effect to specific orders of attachment from Courts should not be referred back to the courts for clarification but should at once be referred to the Govt Solicitor for legal advice.  (Authority: Para 774 of OM Pt II Vol I)
	(ग)	प्रतिभूति जमा के स्टॉक सत्यापन के लिए क्या प्रावधान हैं?
	(c)	<b>What are the provisions for stock verification of security deposits?</b>  <b>(4 marks)</b>
	Ans.	Physical stock verification of securities should be conducted annually in the month of April as well as at the time of transfer of charge of section officers/AOs, and the result of such verification endorsed on the Register of securities(IAFA-285) under the signature of SO/AO in the following manner: "Certified that all the Securities as shown in the Register of Securities are physically in existence."  (Authority: Note below Para 528 of OM Part II Vol I)
13.	(क)	सामान्य अंतरण समायोजनों के संबंध में पंचिंग माध्यम हस्ताक्षरित करने के लिए किसी लेखा अधिकारी/वरिष्ठ लेखा अधिकारी की क्या शक्तियां हैं?
	(a)	<b>What are the powers of an AO/SAO for signing Punching Medium in respect of normal transfer adjustments?</b>  <b>(2 marks)</b>
	Ans.	upto Rs 1 crore  (Authority: Para 72 of Defence Account Code)
	(ख)	त्रुटिपूर्ण समायोजनों के सुधार के लिए किसी लेखा अधिकारी/वरिष्ठ लेखा अधिकारी की क्या शक्तियां हैं?

	<b>(b)</b>	<b>What are the powers of an AO/SAO for rectification of incorrect adjustments?</b> <b>(2 marks)</b>
	<b>Ans.</b>	upto Rs 25 lakh  (Authority: Para 72 of Defence Account Code)
	(ग)	सरकारी कारोबार के लिए प्राधिकृत चार सार्वजनिक क्षेत्र के बैंक कौन से हैं?
	<b>(c)</b>	<b>Which are the four public sector banks authorized for Govt. business?</b> <b>(2 marks)</b>
	<b>Ans.</b>	Four private sector banks authorized by the Govt. for Govt. business are ICICI Bank, Axis Bank, IDBI Bank Ltd and HDFC Bank Ltd.  (Authority: Note below Para 94(a) of Defence Account Code)
	(घ)	निम्नलिखित संक्षिप्तियों का कृपया विस्तृत रूप बताएं: (i) डी.एम.एस. (ii) जी.बी.एस.एस.
	<b>(d)</b>	<b>Please expand the following abbreviations:</b> <b>(i) DMS (ii)GBSS</b> <b>(2 marks)</b>
		(i) Date wise Monthly Statement  (Authority: Para 94(j) of Defence Account Code) (ii) Government Business Software Solution  (Authority: Note 2 below Para 94(l) of Defence Account Code)
14.	(क)	कृपया उन तीन परिस्थितियों का उल्लेख करें जिनके अधीन अल्पावधि करार किए जाते हैं।
	<b>(a)</b>	<b>Please enumerate three circumstances under which short term agreements can be made?</b> <b>(3 marks)</b>
	<b>Ans.</b>	Short term agreements can be entered into in the following circumstances: (i) in an emergency when conclusion of a regular contract is not feasible. (ii) when uneconomical rates are tendered for regular contracts and there are prima facie reasons to believe that this is due to formation of a 'ring' by contractors. (iii) As an interim arrangement when for some reason, sufficient time

		is not available to conclude a regular contract. (Authority: Para 305 of Defence Audit Code Vol I)
	(ख)	डी.जी. आई.एस.एम. लंदन के माध्यम से प्राप्त भंडारों के संबंध में पैकिंग लेखे की 'वापसी योग्य प्रति' पर रक्षा लेखा नियंत्रक द्वारा क्या कार्रवाई की जानी है? कृपया विस्तार से उल्लेख करें।
	(b)	<b>What action is to be taken by CDA on the 'returnable' copy of the packing account in respect of stores received through the DG ISM London? Please elaborate. (5 marks)</b>
	Ans.	On receipt of the 'Returnable' copy of the packing account, the CDA will: (a) Pair the same with original invoice received by him from PCDA New Delhi. (b) Note on the copy of the invoice i. The numbers and dates of the relevant packing accounts and corresponding CRVs on which the stores have been brought on account by the consignee and ii. Discrepancies found between the invoices and the packing accounts and also all damages or deficiencies as shown by the consignee on the packing accounts (c) Complete the invoice register IAF (CDA) 612; and (d) Forward the packing accounts to the Officer Landing the stores for transmission to the UK. (Authority: Para 403 of Defence Audit Code Vol I)
15.	(क)	यदि एक अफसर दौरे/अस्थाई ड्यूटी पर जाता है तो क्या कोई दूसरा अफसर उसकी वित्तीय शक्तियों का उपयोग कर सकता है?
	(a)	<b>In case an officer proceeds on tour/temporary duty, can another officer exercise his financial powers? (3 marks)</b>
	Ans.	When an officer possessing financial powers is absent on tour/temporary duty, he may permit in writing another officer to sign letters on his behalf. An audit officer will accept the subordinate officer's signature as implying that the orders have been approved by the superior officer, provided that the signing officer signs "for.....absent on tour/temporary duty." (Authority: Rule 65(e) of FR Pt I Vol I)

	(ख)	किसी स्वीकृति की वैधता अवधि कितनी है? यदि वित्तीय वर्ष समाप्त हो जाता है तो क्या स्वीकृति को पुनर्वैधीकृत किए जाने की कोई आवश्यकता है?
	(b)	<b>What is the validity period of a sanction? Is there any need to get the sanction revalidated if the financial year closes? (3 marks)</b>
	Ans.	A sanction is valid for a period of one year from the date of sanction. Only if there is a specific provision in a sanction that the expenditure is to be met from the budget provision of a specified financial year, there will be need for revalidation of sanction on the close of the financial year. (Authority: Rule 70 and Note 2 there under FR Pt I Vol I)
	(ग)	भंडार की स्थानीय खरीद के मामले में जहां स्वीकृति के विषय में कोई भुगतान नहीं किया गया है, यद्यपि टेंडर को स्वीकार कर लिया गया है, वहां एक लेखापरीक्षा अधिकारी सक्षम वित्तीय प्राधिकारी द्वारा स्वीकृति के पुनर्वैधीकरण के लिए ज़ोर डालता है। कृपया टिप्पणी करें।
	(c)	<b>An audit officer insists for revalidation of sanction by the CFA in case of local purchase of stores where no payment has been made against the sanction though tenders have been accepted. Please comment. (2 marks)</b>
	Ans.	It is not correct on the part of Audit officer to insist on revalidation of sanction in this case as sanction is deemed to have been acted upon if tenders have been accepted within the prescribed period of one year in case of local purchase of stores. (Authority: Note 3 to Rule 70 of FR Pt I Vol I)
16.	(क)	रक्षा लेखा महानियंत्रक द्वारा दिए गए एक लेखापरीक्षा विनिर्णय के विरुद्ध रक्षा मंत्रालय द्वारा व्यवस्था दी गई। कृपया टिप्पणी करें।
	(a)	<b>An audit ruling given by CGDA is overruled by Ministry of Defence. Please comment. (3 marks)</b>
	Ans.	The CGDA cannot be overruled by the Ministry of Defence on a question of rule or procedure in relation to Defence Services expenditure without the concurrence of Comptroller & Auditor General and the Ministry of Finance. Therefore, action of Ministry of Defence is not in order. (Authority: Para 176 of FR Pt I Vol I)
	(ख)	हकदार श्रेणियों और गैर-हकदार श्रेणियों को जारी करने के लिए नौसेना भंडारों के मामले में किस प्रकार भुगतान पर निर्गम की दरों को संगणित किया जाता है?



	<b>(b)</b>	<b>How are the payment issue rates computed in case of naval stores for issue to entitled categories and the non-entitled categories? (5 marks)</b>
	<b>Ans.</b>	<p>The payment issue rates in case of imported/indigenous stores in case of navy are worked out as under:</p> <ul style="list-style-type: none"> <li>(i) PV rate as worked out in each case, plus</li> <li>(ii) 5% departmental charges on (i) above</li> </ul> <p>In case of payment issues to non-entitled categories, the following rates are to be levied:</p> <p>2% on (i) and (ii) above to cover packing and other charges for stores dispatched "Freight to pay" or 5% on (i) and (ii) above, if intended to cover freight charges as well.</p> <p>(Authority: Para 372 and Note 1 below of FR Pt I Vol I)</p>

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT  
अधीनस्थ लेखा सेवा (एस.ए.एस.) परीक्षा – भाग I  
S.A.S. EXAMINATION – PART I

अगस्त/August, 2016

विषय : प्रश्न पत्र II – संगठन तथा लेखापरीक्षा और लेखा के मूल सिद्धांत  
(व्यावहारिक - पुस्तकों की सहायता के)

SUBJECT: PAPER II –ORGANIZATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS  
(PRACTICAL – WITH BOOKS)

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 100

टिप्पणियां/Notes :

1. परीक्षार्थी द्वारा 16 प्रश्नों में से 12 प्रश्नों का उत्तर दिया जाना चाहिए।  
Out of 16 questions only 12 questions should be attempted by the candidates.
2. प्रत्येक प्रश्न आठ अंक के हैं। चार अंक सामान्य उत्कृष्टता के लिए सुरक्षित हैं।  
Each question carries EIGHT marks. FOUR marks are reserved for general excellence.
3. प्रश्नों के सभी भागों का उत्तर एक ही स्थान पर दिया जाना चाहिए।  
Answers to all parts of questions should be written in one place only.
4. उत्तर पुस्तिका में केवल प्रश्न की संख्या को दिया जाना चाहिए। उत्तर पुस्तिका में पूरे प्रश्न को पुनः उद्धृत करने से बचना चाहिए।  
Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.
5. उत्तर के समर्थन में कारणों को अवश्य ही दिया जाना चाहिए। उत्तर के समर्थन में प्राधिकार को अवश्य ही उद्धृत करना चाहिए।  
Reasons must be given in support of the answers. Authority must be quoted in support of the answers.

1.	(क)	एक निश्चित अवधि के लिए अनुवर्ती वर्ष में सरकारी लेखे को खोले रखने का क्या उद्देश्य है?
	(a)	<b>What is the purpose to keep Govt. accounts open in the following year for a certain period? (2 marks)</b>
		<b>Ans:</b> The Govt. Accounts of a year are kept open for a certain period in the following year for completion of various accounting processes inter-alia in respect of the transaction of March, for carrying out certain Inter Departmental Adjustments, through the Central Accounts Section of Reserve Bank of India, Nagpur. <b>Auth: Note under para 29 of Defence Account Code</b>
	(ख)	वार्षिक लेखे को बंद करने की तारीख का निर्णय करने और रक्षा लेखा महानियंत्रक को सूचित करने का कार्य कौन

		करता है ?
	<b>(b)</b>	<b>Who decides and intimates the closing date of Annual Accounts to CGDA?</b> <b>(2 marks)</b>
	<b>Ans.</b>	The accounts are closed by CGDA on the date intimated by CGA, Ministry of Finance (Deptt. Of Expenditure). <b>Auth: Sub-Para 29 of Defence Account Code</b>
	(ग)	एक आयुध डिपो के स्थानीय लेखापरीक्षा अधिकारी ने वायु सेना की एक यूनिट को आयुध भंडारों को निर्गमित करने के लिए बही डेबिट वाउचरों को प्राप्त किया है। इस संबंध में नियम-स्थिति क्या है और संबंधित लेखांकन समायोजन के लिए कौन उत्तरदायी है?
	<b>(c)</b>	<b>The LAO of an Ordnance Depot has received book debit vouchers for issues of Ordnance Stores to an Air Force Unit. What is the rule position in this regard and who is responsible for the related accounting adjustment?</b> <b>(2 marks)</b>
	<b>Ans.</b>	The PCDA/CDA of the Air Force Unit would be responsible for the accounting adjustment in the subject case. The Rule Position is that when supplies are made by Army to Navy or Air Force the relevant vouchers priced and duly en faced "Inter Service Adjustment – Issues to Navy/Dir Force" will be sent to the LAO who will in turn forward them to the CsDA concerned for Adjustment. Adjustment on account of bulk issue of stores and equipment from one service to another (i.e. between Army, Air Force and Navy), together with the cost of incidental charges (viz. Rail, Freight, Sea Freight etc.) incurred thereon by the supplying services will be made by the Controller of the receiving service in his books.  <b>AUTHORITY: (i) Rule 10 FR Part II</b> <b>(ii) Note 2 under Para 109 of DEFENCE ACCOUNT CODE</b>
	(घ)	(i) रक्षा सेवाओं के वार्षिक वित्तीय लेखे और (ii) रक्षा सेवाओं के विनियोजन लेखे को तैयार करने के लिए कौन उत्तरदायी है?
	<b>(d)</b>	<b>Who is responsible for preparation of (i) Annual Financial Accounts of Defence Services and (ii) Appropriation Accounts of Defence Services?</b> <b>(2 marks)</b>
	<b>Ans.</b>	The Annual Finance Accounts of the Central Govt. (including Defence Services) are prepared by the Controller General of Accounts after the close of each financial year. The Appropriation Accounts of Defence Services are prepared by the Secretary (Defence Finance) / Financial Adviser (Defence Services) and signed by the Defence Secretary. <b>AUTHORITY: Para 23 of DEFENCE ACCOUNT CODE</b>
2.	(क)	समीक्षा के दौरान पता चला था कि ऐसे अधिसंख्य मामले हैं जहां चैकों को अनुसूची III से संबद्ध नहीं किया गया था। जब चैक अनुसूची III से असम्बद्ध रह जाते हैं तो क्या कार्रवाई अवश्य की जानी चाहिए और किसके द्वारा?

	<p><b>(a) During review it was noticed that there are a number of cases where cheques were not linked with Schedule III. What action must be taken and by whom, when cheques remain unlinked with Schedule III? (2 marks)</b></p>
<p><b>Ans.</b></p>	<p>When cheques remain in the Schedule III unlinked for more than three months after the month in which they are issued, they should be extracted to the Audit section concerned. With reference to the list of unlinked cheques received from the Accounts Section, the Audit Section should require the payee either to return the time-expired cheque or explain the causes for its non-encashment. If as a result of this enquiry, the cheque is reported as lost, the Bank/Treasury Officer concerned should be issued a stop payment order and action taken to cancel the cheque and to issue a fresh cheque in lieu wherever required.</p> <p><b>AUTHORITY: Para 95(ix) &amp; (x) of DEFENCE ACCOUNT CODE.</b></p>
<p>(ख)</p>	<p>श्रेणी 9 वाउचर किसे कहते हैं?</p>
	<p><b>(b) What is a Class 9 voucher? (2 marks)</b></p>
	<p>This class of Punching Medium is used for adjustment of payments made by cheques by the Main office of the Controller in respect of M.E.S. formations for credit to the Public Fund/Personal Account on account of Pay and Allowances of M.E.S. Civilian officers, Industrial/non-industrial staff, T.A. Bills and Miscellaneous claims etc.</p> <p><b>AUTHORITY: Para 135(vii) of DEFENCE ACCOUNT CODE.</b></p>
<p>(ग)</p>	<p>निम्नलिखित मामलों में रेलवे लेखा अधिकारियों द्वारा किस रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के लिए डेबिट प्रस्तुत किया जाता है?</p> <p>(i) सैन्य अस्पतालों के सिविलियन सिस्टर्स के लिए फार्म 'जी'</p> <p>(ii) सीमा सड़क यूनिटों द्वारा जारी सैन्य साख पत्र</p>
	<p><b>(c) Against which PCDA/CDA do Railway Accounts Officers raise debits in the following cases? (2 marks)</b></p> <p><b>(i) Form G for Civilian sisters of Military Hospitals</b></p> <p><b>(ii) Military Credit Notes Issued by Border Road Units</b></p>
	<p>(i) Regional PCDA/CDA (ii) PCDA(BR)</p> <p><b>AUTHORITY: Para 89 (ii) (d) and 89 (i) (b) of DEFENCE ACCOUNT CODE.</b></p>
<p>(घ)</p>	<p>किन परिस्थितियों में 31 मार्च की स्थिति के अनुसार देय शेषों के लिए पावतियों को प्राप्त करना अपेक्षित नहीं है?</p>
	<p><b>(d) Under what circumstances are acknowledgements for the balances due as on 31st March not required to be obtained? (2 marks)</b></p>

	<b>Ans.</b>	Acknowledgements of the balances as on 31st March are not required to be obtained in cases where such balances have been liquidated by the time Review of Balances for that financial year is submitted. <b>AUTHORITY: Note under Para 147 of DEFENCE ACCOUNT CODE.</b>
3.	(क)	ए.एम.सी. में योद्धाओं के एवज़ में नियुक्त सिविलियन प्रयोगशाला सहायक की मान-लेखापरीक्षा (स्केल ऑडिट) कौन करता है?
	(a)	<b>Who carries out scale audit of civilian Lab attendant employed in lieu of combatants in A.M.C ?</b> (2 marks)
	<b>Ans.</b>	PCDA (CC), Lucknow (Auth : Para 171 Defence Audit Code)
	(ख)	आयुध डिपो और ई.एम.ई. कर्मशालाओं के औद्योगिक कार्मिकों के वेतन बिलों की लेखापरीक्षा कौन करता है? क्या ये वेतन बिल पूर्व-लेखापरीक्षा की शर्त के अधीन होते हैं?
	(b)	<b>Who carries out audit of Pay bill of industrial personnel of Ordnance Depot and EME Workshops? Are these pay bills subjected to Pre-audit?</b> (2 marks)
	<b>Ans.</b>	Pay bill of Industrial portion of Ordnance Depot, EME Workshops are subject to post audited by Local/Regional Audit Offices. (Auth : Para 186 Defence Audit Code)
	(ग)	सशस्त्र सेना सूची की लेखापरीक्षा कौन करता है?
	(c)	<b>Who conducts audit of Armed Forces List?</b> (2 marks)
	<b>Ans.</b>	The Audit of Armed Forces List is conducted in the office of the PCDA (O). (Auth : Para 159 Defence Audit Code)
	(घ)	मेजर 'एक्स' यू.के. में भारतीय उच्चायोग के कार्यालय में तैनात हैं। किस प्राधिकार पर भारतीय उच्चायोग उसके वेतन और भत्तों का रखरखाव करता है?
	(d)	<b>Major X is posted in office of the High Commissioner of India in U.K. On what authority will the High Commissioner of India maintain his Pay and allowances?</b> (2 marks)
	<b>Ans.</b>	Last Pay Certificate issued by the PCDA (O), is the authority to draw and maintain further Pay and allowance by High Commissioner of India in U.K. (Auth : Para 161 Defence Audit Code)
4.	(क)	बड़ी वित्तीय एवं लेखांकन अनियमितता रिपोर्ट में अनियमितता के वर्णन में किन बिन्दुओं को प्रमुखता से उठाया जाना चाहिए? यदि अनियमितता एक ए.एस.सी. आपूर्ति डिपो से संबंधित है तो बड़ी वित्तीय एवं लेखांकन अनियमितता रिपोर्ट को किसे संबोधित किया जाएगा और प्रतिलिपियां पृष्ठांकित की जाएंगी?

	(a)	<b>What are the main points to be highlighted in the narration of the irregularity in MFAI Report? To whom will the MFAI report be addressed and copies endorsed in the case of an irregularity pertaining to an ASC Supply Depot? (4 marks)</b>
	Ans.	<p>The narration of each item in the MFAI Report should be brief, self-contained and lucid and should clearly bring forth the nature of irregularity, the extent of its seriousness, the amount involved, the precise point at which failure is revealed and reference to the relevant rules and orders etc. The narration should also indicate inter alia all the action taken till the time of reporting both at command level and at CDA level. The following points should also be explicitly mentioned in the narration of each case of irregularity wherever necessary.</p> <p>(i) Whether the irregularity has come to light during a percentage audit and/or during process of check over selected items or whether it is a case of erroneous certification by the Executives; and</p> <p>(ii) The precise point at which and the extent to which failure on the part of the Executive is revealed.</p> <p>In the case of irregularity pertaining to ASC Supply Depot the report will be addressed to GOC-in-C Command with copies to Area/Sub Area Commander enclosing the copy of the report pertaining to their area. Copies will be endorsed to CGDA and Director of Audit Defence Services or his representative.</p> <p><b>AUTHORITY: PARAs 526 &amp; 525 OF DEFENCE AUDIT CODE</b></p>
	(ख)	एरिया 'ए' के स्टेशन वर्कशॉप में सेवारत एक सिविलियन कर्मचारी का स्थानांतरण अन्य स्टेशन में एरिया 'बी' के स्टेशन वर्कशॉप में हो जाता है। उसके स्कूटर अग्रिम को किस प्रकार अंतरित किया जाएगा?
	(b)	<b>A civilian employee serving in Station Workshop of Area 'A' is transferred to Station workshop of Area 'B' in another State. How will his Scooter Advance be transferred? (2 marks)</b>
	Ans.	<p>The scooter advance will be transferred to the payment of the other PCDA/CDA in respect of the unit to which he is transferred. A debit will be raised in the Defence Exchange Account for the unrecovered advance. Full conditions and particulars of the advance will be stated both in the LPC and the Exchange Accounts.</p> <p><b>AUTHORITY: PARA 107 OF DEFENCE AUDIT CODE</b></p>
	(ग)	ए.एस.सी. आपूर्ति डिपो द्वारा सैनिक उद्यान से प्राप्त उत्पाद का भुगतान किस दर पर किया जाएगा?
	(c)	<b>At what rates will produce from Soldiers' Garden obtained by ASC Supply Depot be paid? (2 marks)</b>
	Ans.	<p>Produce from soldier's gardens when obtained by the ASC will be paid for either at the current local contract rate or at the Military Farms latest audited actual production rate whichever is cheaper.</p> <p><b>AUTHORITY: NOTE 1 UNDER PARA 306(7) OF DEFENCE AUDIT CODE</b></p>
5.	(क)	<p>बताएं कि क्या निम्नलिखित सत्य है अथवा असत्य:</p> <p>(i) राशनों के असमायोजित अधि-आहरण को भंडार हानि के रूप में विनियमित किया जा सकता है।</p>

	<p>(ii) लेखापरीक्षा को यह शक्ति प्रदान की गई है कि वह अपनी आपत्तियों में तथ्यों को जोड़ने के लिए यूनिट के कर्मचारियों से स्वतंत्र पूछताछ कर सके।</p> <p>(iii) जहां प्राधिकार का स्पष्ट अभाव है वहां नियंत्रकगण अनंतिम भुगतान प्राधिकृत नहीं करेंगे।</p> <p>(iv) रुपये 500 मूल्य वाली भंडार हानियों को विनियोजन लेखे के खंड V के परिशिष्ट 'बी' में सम्मिलित किया जाएगा।</p>
	<p><b>(a) State whether the following are True or False:</b></p> <p><b>(i) Un-adjusted overdrawal of rations can be regularized as Store Loss.</b></p> <p><b>(ii) Audit is empowered to make independent enquiries from Unit personnel to add facts to their objections.</b></p> <p><b>(iii) Controllers will not authorize provisional payments where there is clear lack of authority.</b></p> <p><b>(iv) Store Losses of Rs. 500 in value will be included in the Appendix "B" to Section V of Appropriation Accounts.</b></p> <p style="text-align: right;"><b>(4 marks)</b></p>
Ans.	<p>(i) False. <b>AUTHORITY: NOTE 3 TO PARA 559 OF DEFENCE AUDIT CODE</b></p> <p>(ii) False. <b>AUTHORITY: PARA 19 OF DEFENCE AUDIT CODE</b></p> <p>(iii) True. <b>AUTHORITY: PARA 56 OF DEFENCE AUDIT CODE</b></p> <p>(iv) True. <b>AUTHORITY: PARA 558 OF DEFENCE AUDIT CODE</b></p>
(ख)	आई.ए.एफ. (सी.डी.ए.-13) को परिभाषित करें। इस प्रमाण-पत्र को जारी करने के लिए किसका पूर्व अनुमोदन अपेक्षित होगा?
	<p><b>(b) Define IAF (CDA-13). Whose prior approval would be required to issue this certificate?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
Ans.	IAF(CDA-13) is a form/certificate to be used for issuing a fresh cheque in lieu of the one lost in transit. Prior approval of CDA/JCDA is required to issue IAF (CDA-13). <b>Auth : Para 154 C of OM-Part-II Vol-I</b>
(ग)	नियंत्रक कार्यालय के किस अनुभाग द्वारा रक्षा सिविलियनों के छुट्टी यात्रा रियायत अग्रिम पर कार्रवाई की जाती है?
	<p><b>(c) Which Section of Controller Office deals with LTC advance to Defence Civilians?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
Ans.	Transportation Section <b>Auth : Para 627 A of OM-Part-II Vol-I</b>
6.	(क) थल सेना मुख्यालय में फील्ड अभ्यास और प्रशिक्षण ग्रांट किस अफसर के अधिकार के अधीन रखा गया है? इस ग्रांट का क्या उद्देश्य है और वे मद कौन हैं जिन पर ग्रांट से धनराशि का व्यय किया जा सकता है?
	<p><b>(a) Field Practice and Training Grant is placed at the disposal of which officer in the Army Headquarters? What is the purpose of this grant and which are the items on which money out of the grant can be spent?</b></p> <p style="text-align: right;"><b>(4 marks)</b></p>
Ans.	The Field practice and training Grant is a grant made to the Engineer-in-Chief in the Defence Services estimate to enable him to exercise administrative control

	<p>over training of the Corps of Engineers and over its expenditure. The Money out of the grant can be spent on following items:-</p> <ol style="list-style-type: none"> <li>Purchase of special items of engineers stores, tools and plant not included in equipment tables.</li> <li>Casual labour for training requirements (e.eg. handling of stores manufacture of special articles etc)</li> <li>Purchase or manufacture of training expedients and any TA expenses in connection with the inspection of such equipments.</li> <li>Cost of repairing stores, tools and plants purchased out of Field practice and training Grant.</li> <li>Purchase of technical books</li> <li>Stationery required for technical training purposes will be obtained in accordance with the procedure prescribed in Army instruction from time to time</li> </ol> <p><b>AUTHORITY: PARA 1 (a) and Para 2 OF APPENDIX 2 of FR PART II</b></p>
(ख)	<p>एक यूनिट का संचलन पश्चिमी कमान से पूर्वी कमान को हो गया और वह अपने साथ फील्ड अभ्यास और प्रशिक्षण ग्रांट के व्यय न किए गए शेष को नए स्थान पर ले गई। क्या आप यूनिट की कार्रवाई से सहमत हैं? यदि नहीं तो इस संबंध में क्या नियम-स्थिति है?</p>
(b)	<p><b>A unit moved from Western Command to Eastern Command and carried the unspent balance of the Field Practice and Training Grant to the new location. Do you agree with the action of the unit? If not, what is the rule position in this regard?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
Ans.	<p>When a unit moves from one Command to another, it will surrender the unspent balance of the allotment to the chief Engineer of the command in which it was located and apply for a new allotment from the Chief Engineer of the Command into which it has moved. Chief engineers of Commands will intimate to Army Headquarters, Engineer-in-Chief's Branch (EG-3), the amounts surrendered and applied for, who will then made the necessary adjustments of funds between Commands.</p> <p style="text-align: center;"><b>AUTHORITY : PARA 7 (b) OF APPENDIX 2 of FR PART II</b></p>
(ग)	<p>एक यूनिट ने शिक्षा प्रशिक्षण ग्रांट से क्रय किए गए पुराने समाचार-पत्रों की बिक्री से प्राप्त धनराशि को रेजीमेन्टल निधि को क्रेडिट कर दिया। यूनिट द्वारा की गई कार्रवाई पर कृपया अपनी टिप्पणी करें।</p>
(c)	<p><b>One unit credited the proceeds realised from sale of old newspapers purchased out of the educational training grant to the regimental fund. Please offer your comments on the action of the unit.</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
Ans.	<p>The action by the unit is not correct. The proceeds derived from the sale of old newspapers, etc., purchased out of the educational training grant will not be credited by the units/formations to their educational training grant fund, but will be paid into treasury and treasury receipt sent to the C.D.A. concerned for adjustment.</p> <p><b>AUTHORITY :Para 8of Appendix 6 of FR Part II</b></p>
7.	<p>(क) एक केन्द्रीय सरकारी कर्मचारी ने उस समय अधिवर्षिता प्राप्त की जब वह निलंबन के अधीन था और उसके विरुद्ध एक बड़ा दंडात्मक आरोप-पत्र जारी किया गया था। तदनुसार उसे अनंतिम पेंशन स्वीकृत की गई थी और वह उसे प्राप्त भी कर रहा था। इससे पूर्व की अनुशासनिक कार्रवाई पूर्ण की जाती, उस पेंशनभोगी की मृत्यु हो गई। पेंशनभोगी</p>



	की पत्नी ने परिवार पेंशन जारी करने के लिए कार्यालय प्रमुख से प्रार्थना की। कृपया बताएं कि महिला के परिवार पेंशन के मामले पर किस प्रकार कार्रवाई की जाएगी।
(a)	<b>A Central Government employee retired on superannuation, while he was under suspension and a major penalty charge sheet had been issued against him. Accordingly, he was sanctioned provisional pension and he was also in receipt of the same. Before the disciplinary proceedings could be completed, the said pensioner died. The wife of the pensioner requested the Head of Office for the release of family pension. Kindly state how the family pension case of the lady is to be dealt with.</b> <b>(4 marks)</b>
Ans.	When such a Govt. servant dies before conclusion of disciplinary proceedings, the proceedings should be dropped and cannot be continued either under CCS (CCA) Rules or under CCS (Pension) Rules. The period between the date of suspension and the date of retirement shall be treated as duty for all purposes and all claims settled as in the normal course subject to adjustment of subsistence allowance already paid. In this case the family is to be paid all the retirement benefits. <b>Auth : GoI Decision No.4 below Rule 15 of CCS(CCA) Rules</b>
(ख)	एक अफसर ने सी.सी.एस. (सी.सी.ए.) नियमावली, 1965 के नियम 14 के अधीन जांच की और अधिवर्षिता पर सेवानिवृत्ति से पूर्व जांच को पूर्ण किया। तथापि वह सेवानिवृत्ति से पूर्व जांच रिपोर्ट को नहीं लिख सका। कृपया बताएं कि क्या वह सेवानिवृत्ति के बाद जांच रिपोर्ट को लिख सकता है?
(b)	<b>An officer conducted an Inquiry under Rule 14 of CCS (CCA) Rules, 1965 and completed the Inquiry before retirement on superannuation. However, he could not write the Inquiry Report before retirement. Please state whether he can write the Inquiry Report after his retirement.</b> <b>(2 marks)</b>
Ans.	Once an Inquiring Authority is appointed by the competent authority, such inquiring authority has to discharge his duties as such and complete the proceedings unless its appointment is changed. Hence the officer has to submit the inquiry report to the disciplinary authority irrespective of the fact whether he is in service or has retired from service. <b>Auth : Rule 14 (23) of CCS(CCA) Rules</b>
(ग)	रूपये 4,600 के मूल वेतन को आहरित करने वाले डाक विभाग के एक कार्मिक को 5 चरणों तक वेतन की कटौती का दंड दिया गया था। तथापि इससे पूर्व कि निर्णय से अवगत कराया जाता, अनुशासनिक प्राधिकारी का निधन हो गया। नए अनुशासनिक प्राधिकारी ने दंड को परिशोधित कर दिया और आरोपित कार्मिक को दोषमुक्त कर दिया। कृपया टिप्पणी करें।
(c)	<b>An official in the Postal Department drawing a basic pay of Rs 4,600 was awarded a penalty of reduction of pay by 5 stages. However, before the decision could be communicated, the disciplinary authority died. The new disciplinary authority revised the penalty and exonerated the charged official. Please comment. (2 marks)</b>

	<b>Ans.</b>	A decision taken by a disciplinary authority is a judicial decision and once it is arrived at, it is final, unless it is altered on appeal or revision by the competent authority. <b>Auth : GoI Decision (i) below Rule 17 of CCS(CCA) Rules.</b>
8.	(क)	ए.जी.ई. (स्वतंत्र) के कार्यालय में तैनात एक ए.जी.ई. का वेतन चैक ट्रांजिट में खो गया था। एक नए चैक को जारी किए जाने के लिए अफसर के द्वारा की गई प्रार्थना पर क्षेत्रीय नियंत्रक कार्यालय ने एक क्षतिपूर्ति बंधपत्र को प्रस्तुत किए जाने पर जोर दिया। कृपया अपनी टिप्पणी करें और खोए हुए चैक के स्थान पर एक नए चैक को जारी किए जाने की क्रियाविधि को स्पष्ट करें।
	(a)	<b>A salary cheque of an AGE posted in the office of AGE (Independent) was lost in transit. On request from the officer for issue of fresh cheque, the Regional Controller Office insisted upon furnishing an Indemnity Bond. Please offer your comments and explain the procedure for issue of a fresh cheque in lieu of lost one.</b> <b>(4 marks)</b>
	<b>Ans.</b>	Action taken by the Regional Controller office is not correct as indemnity bond is not required for Govt. Department. The correct procedure in cases where the cheques pertaining to an officer's monthly salary are alleged to have been lost, is as under: (a) On receipt of the request for issue of a fresh cheque, the CDA will inform the Bank concerned about the loss of cheque. The advice will be followed by intimation by Registered Post Acknowledgement due. (b) If the CDA is of the view that the completion of normal formalities will cause hardship, he may, at his discretion, allow the issue of a fresh cheque, after verifying from the list of paid cheques received that the cheque alleged to have been lost, has not already been paid. (c) The individual concerned will be informed that the payment of the fresh cheque will be treated as final only on receipt of confirmatory advice from the bank regarding registration of "Stop Order" and further verification from the bank scrolls that cheque alleged to have been lost, has not been paid. The individual will also be informed that payment of his salary for the month following that, to which the cheque pertains, is likely to be held over if the aforementioned formalities are not completed by the date it becomes due. <b>Auth: Para 193 of OM-Part-II Vol-I &amp; Note 2 under para 300(x) FR Pt-I Vol-I</b>
	(ख)	एक एफ.ओ.डी. के उच्चश्रेणी लिपिक के जून 2015 से जुलाई 2015 के वेतन और भत्तों का दावा जनवरी 2016 के नियमित वेतन बिल में किया गया था। क्षेत्रीय नियंत्रक के कार्यालय के वेतन अनुभाग ने जून 2015 से जुलाई 2015 के लिए बकाया को नामंजूर कर दिया और यूनिट/फॉर्मेशन को यह सलाह दी कि वे उपर्युक्त बकाया का दावा अनुपूरक वेतन बिल के माध्यम से करें। क्षेत्रीय नियंत्रक की कार्रवाई पर कृपया टिप्पणी करें।
	(b)	<b>The pay and allowances from June 2015 to July 2015 in respect of UDC of one FOD were claimed in the regular pay bill for the month of Jan 2016. The Pay Section of Regional Controller Office disallowed the arrears for June 2015 to July 2015 and</b>

		<b>advised the Unit/Formation to claim above arrears through supplementary pay bill. Please comment on the action of the Regional Controller. (2 marks)</b>
	<b>Ans.</b>	The action of Regional Controller Office is correct as per Rules and Regulation " Arrear of pay etc will not be drawn in regular monthly pay bills, but in supplementary pay bills, with a quotation of the pay bills from which the charge was omitted or with held. Arrears of pay and allowances consequent on the grant of increment through IAFA-456 may, however, be drawn in the regular pay bills or through supplementary pay bill, as convenient. <b>Auth: Para 78 of OM-Part-II Vol-I</b>
	(ग)	सी.ओ.डी. के एक सिविलियन क्लर्क की रूपये 10,000 की सन्निकट हकदारी सहित एक छुट्टी यात्रा रियायत अग्रिम को परिवहन अनुभाग द्वारा रूपये 9,000 तक सीमित कर दिया गया था। कृपया टिप्पणी करें।
	<b>(c)</b>	<b>An LTC advance of a civilian clerk of COD, with approximate entitlement Rs. 10,000 was restricted to Rs. 9,000 by the Transportation Section. Please comment. (2 marks)</b>
	<b>Ans.</b>	The LTC advance restricted upto 90% of entitlement is correct. <b>Auth : Para 627 A(f) of OM-Part-II Vol-I</b>
9.	(क)	24 घंटों के भीतर सिविल सत्ता की सहायता के लिए संचलित होने का आदेश प्राप्त एक यूनिट किस प्रकार आवश्यक निधियों का प्रबंध करेगी? इस संबंध में क्या नियम-स्थिति है?
	<b>(a)</b>	<b>How does a unit ordered to move for aid to civil power within 24 hours arrange the necessary funds? What is the rule position in this regard? (4 marks)</b>
	<b>Ans.</b>	When troops are ordered to move at less than 48 hours notice on operations or in aid of civil power, Units and Formations in need of funds to meet anticipated expenses on services and supplies and for which funds are not available from the normal sources may obtain the same on a Civil Treasury or the Bank on the authority of an Emergency Cash Requisition (IAFA-205). In such circumstance, the authority sanctioning the move will specifically authorise that funds may be drawn on Emergency Cash Requisition for such purpose and will at its discretion either endorse a copy of the movement order to the PCDA/CDA concerned or communicate the fact to him separately. <b>(Auth : 316 of FR Part-I Vol.I)</b>
	(ख)	एक ठेका, जो दो वर्ष पूर्व समाप्त कर दिया गया था, में एक प्रतिपूर्ति के रूप में प्राप्त एक बैंक मियादी जमा रसीद रक्षा लेखा प्रधान नियंत्रक के कार्यालय में पड़ी हुई थी। ऐसे मामलों पर कार्रवाई करने की क्या नियम-स्थिति है?
	<b>(b)</b>	<b>A bank Fixed Deposit Receipt received as security in a contract which got terminated two years back was lying in the PCDA office. What is the rule position to deal with such cases? (2 marks)</b>
	<b>Ans.</b>	If a claim for refund is not received within a reasonable time (say one year) of the termination of the latest contract in connection with which the receipt was tendered, the amount will be realised on maturity and credited to Government.

		<b>(Auth : 218(v) of FR Part-I Vol.I)</b>
	(ग)	एक गैरीसन इंजीनियर के कार्यालय में तैनात एक कर्मचारी के वेतन से रूपये 10,000 की कुर्की के लिए एक न्यायालय आदेश रक्षा लेखा प्रधान नियंत्रक के कार्यालय में प्राप्त हुआ था। संवितरण अधिकारी के वेतन से रूपये 10080 की कटौती कर ली जिसमें रूपये 80 संबंधित न्यायालय को प्रेषित करने के लिए प्रेषण प्रभार के रूप में था। कृपया संवितरण अधिकारी की कार्रवाई पर टिप्पणी करें।
	(c)	<b>A court order for attaching Rs. 10000 from the salary of an employee posted in the office of one Garrison Engineer was received in a PCDA office. The disbursement officer deducted Rs. 10080 from the salary, Rs. 80 being the remittance charges for remitting the amount to the concerned court. Please comment on the action of the disbursing officer. (2 marks)</b>
	Ans.	A disbursing officer is no entitled to deduct from the salary any amount in excess of that stated in attachment order for the purpose of meeting remittance charges. <b>(Auth : Note below rule 184 of FR Part-I Vol.I)</b>
10.	(क)	जी.आर.ई.एफ. अफसरों के परिधान भत्तों/नवीकृत परिधान भत्तों की पूर्व-लेखापरीक्षा भुगतान के लिए प्राधिकृत करने का कार्य किसके द्वारा किया जाता है?
	(a)	<b>Who carries out pre-audit and authorization of payment for Outfit Allowances / Renewal Outfit Allowances of GREF Officers? (2 marks)</b>
	Ans.	Accounts Officer attached to the BRO unit and formation carries out pre-audit and authorisation of payment for Outfit Allowances and Renewal Outfit Allowances. <b>Authority: Para 268.3 of OM part XIII Vol. III</b>
	(ख)	रक्षा लेखा प्रधान नियंत्रक (सीमा सड़क) का कौन सा अनुभाग उप-कार्यालयों द्वारा किए गए आई.एफ.ए. कार्यों का अनुवीक्षण (मॉनीटर) करता है?
	(b)	<b>Which section in the office of PCDA (BR) monitors the IFA works done by sub-offices? (2 marks)</b>
	Ans.	Works section is tasked with the responsibility of monitoring IFA works assigned to the sub-offices attached to BRO units and formations. <b>Authority: Para 234 OM part XIII Vol. I</b>
	(ग)	एम.ई.एस. का एक सिविलियन जे.ई. परियोजना स्वास्तिक (जी.आर.ई.एफ.) के साथ प्रतिनियुक्ति पर था। चीफ इंजीनियर, परियोजना स्वास्तिक ने वेतन लेखा कार्यालय (जी.आर.ई.एफ.) से यह निवेदन किया कि वेतन और भत्तों को क्रेडिट किए जाने के लिए जे.ई. के आई.आर.एल.ए. को खोलें। टिप्पणी करें।
	(c)	<b>A civilian JE of MES was on deputation with Project Swastik (GREF). Chief Engineer, Project Swastik requested the PAO (GREF) to open IRLA of JE for crediting Pay &amp; Allowances. Offer your comments. (2 marks)</b>
	Ans.	Action of the CE Project is not correct. Correct procedure is "the IRLA in respect of MES personnel and officers who are serving on deputation with GREF are not maintained by PAO (GREF). The payment of Pay & Allowances will be made by

		PCDA (BR) main office centrally. <b>Authority: Note under Para 98 OM part XIII Vol. II</b>
	(घ)	भर्ती के समय जी.आर.ई.एफ. कार्मिकों को आबंटित व्यक्तिगत संख्या और सामान्य भविष्य निधि लेखा संख्या के बीच क्या अंतर है?
	(d)	<b>What is the difference between personal number allotted to GREF personnel at the time of recruitment and GPF account number? (2 marks)</b>
	Ans.	There is no difference. Both the number will be same. <b>Authority: Para 52 OM part XIII Vol. II</b>
11.	(क)	लेखापरीक्षा के (3 ई) किफ़ायत, दक्षता और प्रभावोत्पादकता से आप क्या समझते हैं?
	(a)	<b>What do you understand by Economy, Efficiency and Effectiveness (3 Es) of Audit? (4 marks)</b>
	Ans.	Economy is the practical systematic management of the affairs of a project or scheme which assures minimum operating costs for carrying out functions and responsibilities. Efficiency is the accomplishment of assigned goals, production targets or other specific programme objectives in a systematic manner which contributes to minimizing operating costs without detracting from the level, quality or timing of the service to be provided by the public entity, project or enterprise. Effectiveness is the adoption of a course of sanction which assures achievement of the clearly defined predetermined plans, objectives or goals at the lowest reasonable costs and in a practical manner within an established or agreed time frame. <b>Authority: 17.2 of Introduction to Government Accounts and Audit</b>
	(ख)	स्थानीय लेखापरीक्षा का क्या उद्देश्य है?
	(b)	<b>What is the purpose of local audit? (2 marks)</b>
	Ans.	The main purpose of the local audit is to conduct a test check of the accounts for a particular period to verify the accuracy and completeness of accounts. It is also seen (a) that the vouchers not required to be sent to the Audit Office are kept on record duly cancelled and (b) that entries in the local accounts are properly vouched. <b>Authority: 18.14 Introduction to Government Accounts and Audit</b>
	(ग)	सरकारी लेखे का क्या उद्देश्य है और यह वाणिज्यिक लेखे से किस प्रकार भिन्न है?
	(c)	<b>What is the purpose of Government Accounts and how does it differ from the Commercial Accounts? (2 marks)</b>
	Ans.	Government Accounts are designed to enable Government to determine how little money it need take out of the pockets of the tax-payers in order to maintain its necessary activities at the proper standard of efficiency. Non Government Commercial accounts on the other hand are meant to show how much money the concern can put into the pockets of the proprietors consistently with the maintenance of a profit-earning standard in the concern. <b>Authority: 6.8 of Introduction to Government Accounts and Audit</b>

12.	(क)	वायु सेना के अफसरों और वायु सैनिकों के वेतन लेखे तथा नौ सेना के अफसरों और नाविकों के वेतन लेखे का रखरखाव कौन करता है और ये कार्यालय कहां स्थित हैं?
	(a)	<b>Who maintains the pay accounts of officers and airmen of the Air Force and pay accounts of officers and sailors of the Navy and where are these offices located?</b> <b>(4 marks)</b>
	Ans.	The pay accounts of officers and airmen of the Air Force and pay accounts of officers and sailors of the Navy are maintained by the Service Organisations known as the A.F. Central Accounts Office New Delhi and Naval Pay Office, Mumbai respectively. <b>Authority: Note 1 and 2 below para 3 (i) of OM Part I</b>
	(ख)	कृपया बताएं कि क्या निम्नलिखित सत्य है अथवा असत्य: <ol style="list-style-type: none"> <li>थल सेना अफसरों के भविष्य निधि लेखे का रखरखाव रक्षा लेखा नियंत्रक (निधि) मेरठ द्वारा किया जाता है।</li> <li>रक्षा लेखा प्रधान नियंत्रक, नई दिल्ली तीन सेवा मुख्यालयों में सेवारत सिविलियनों से संबंधित सभी बिलों का भुगतान करने के लिए उत्तरदायी है।</li> <li>रक्षा लेखा महानियंत्रक का कार्यालय रक्षा लेखा प्रधान नियंत्रक (पेंशन), इलाहाबाद के वेतन, यात्रा भत्ता आदि की पञ्च लेखापरीक्षा के लिए उत्तरदायी है।</li> <li>आई.डी.ए.एस. अधिकारियों को प्रवेश और सेवाकालीन प्रशिक्षण क्षेत्रीय प्रशिक्षण केन्द्र, मेरठ द्वारा प्रदान किया जाता है।</li> </ol>
	(b)	<b>Please state whether the following are true or false:</b> <ol style="list-style-type: none"> <li><b>The provident fund accounts of army officers are maintained by CDA (Funds), Meerut.</b></li> <li><b>PCDA, New Delhi is responsible for payment of all bills pertaining to civilians serving in three services headquarters.</b></li> <li><b>The CGDA office is responsible for post audit of pay, TA etc. bills of PCDA (P) Allahabad.</b></li> <li><b>The induction and in service training to IDAS officers is imparted by RTC, Meerut.</b></li> </ol> <b>(4 marks)</b>
	Ans.	<b>1. False, Auth: para 6 (d) OM Part I, Note below Para 13</b> <b>2. True, Auth: Note 2 below para 8 A OM Part I</b> <b>3. False, Auth: para 26 OM Part I</b> <b>4. False, Auth: para 37 OM Part I</b>
13.	(क)	एक जी.ई. ने जल आपूर्ति, विद्युत आपूर्ति और लेखन सामग्री मदों के लिए अगले दो वर्षों के लिए एक आपूर्ति आदेश को इस तर्क के आधार पर जारी किया कि निधियां उपलब्ध हैं और वित्तीय वर्ष के बंद होने पर व्यपगत (लैप्स) हो जाएंगी। लेखा अधिकारी ने इस पर आपत्ति की। कृपया लेखा अधिकारी की कार्रवाई पर अपनी टिप्पणी करें।
	(a)	<b>A GE placed a supply order for water supply, electricity supply and stationary items</b>

		<b>for next two years on the plea that funds were available and would have lapsed on the close of financial year. The AO objected to this. Please offer your comments on the action of the AO. (2 marks)</b>
	<b>Ans.</b>	The action on the part of the AO is correct, as no money will be drawn unless it is required for immediate disbursement. It is not permissible to draw any money or rush expenditure at the end of the year to prevent the lapse of amounts provided in Estimates. <b>(Auth : Rule 279 of FR Part-I Vol.I)</b>
	(ख)	“अभिलेख” अनुभाग में तैनात एक सहायक लेखा अधिकारी ने डाक पत्राचार को स्वीकार करने से इस तर्क पर मना कर दिया कि चूंकि आवरण पर अपेक्षित डाक प्रभार नहीं लगा था, अतः उसे भुगतान करना पड़ेगा। क्या सहायक लेखा अधिकारी की कार्रवाई सही है? कृपया टिप्पणी करें।
	<b>(b)</b>	<b>An AAO posted in ‘R’ section refused to accept the postal communication on the plea that he has to make the payment, as the cover did not carry the requisite stamp charges. Is the action of AAO correct? Please comment. (2 marks)</b>
	<b>Ans.</b>	The action of the AAO is incorrect. Bearing service covers cannot be refused. The postage must be paid and recovered on a contingent bill. <b>(Auth : Rule 283 of FR Part-I Vol.I)</b>
	(ग)	एक रक्षा चैक के चालू रहने की अवधि कितनी है?
	<b>(c)</b>	<b>What is the currency of a Defence Cheque? (2 marks)</b>
	<b>Ans.</b>	Cheques are payable at any time within three months from the date of issue. <b>(Auth : Rule 300(i) of FR Part-I Vol.I &amp; Para 117(i) of Defence Accounts Code, 2014)</b>
	(घ)	एक संवितरण अधिकारी अपने रोकड़ समनुदेशन को एक बैंक से दूसरे बैंक में अंतरित करना चाहता है। कृपया अपनी सलाह दें।
	<b>(d)</b>	<b>A Disbursing Officer intends to transfer his cash assignment from one bank to another. Please offer your advice. (2 marks)</b>
	<b>Ans.</b>	A disbursing officer may arrange, in communication with the Principal Controller/ Controller of Defence Account for the transfer of his assignment, or any portion thereof, from one treasury or the bank to another. <b>(Auth : Rule 313 of FR Part-I Vol.I)</b>
14.	(क)	एक कार्यालय में कार्यरत एक सहायक लेखा अधिकारी और एक लेखापरीक्षक ने एक दूसरे के विरुद्ध शिकायत दर्ज की। अनुशासनिक प्राधिकारी ने यह निदेश दिया कि एक सामूहिक कार्यवाही के अंतर्गत उन दोनों के विरुद्ध अनुशासनिक कार्रवाई की जानी चाहिए। अनुशासनिक प्राधिकारी की कार्रवाई पर टिप्पणी करें।
	<b>(a)</b>	<b>One AAO and an auditor working in an office made complaints against each other. The Disciplinary Authority directed that disciplinary action against both should be taken in a common proceeding. Please comment on the action of the disciplinary authority. (2 marks)</b>
	<b>Ans.</b>	As a general principle laid down by courts, the accused in cross cases should be

	<p>tried separately and both the trials should be held simultaneously or in quick succession so as to avoid conflicting findings and different appraisal of the same evidence. Hence the common proceeding against the accused and accuser is an irregularity which should have been avoided.</p> <p><b>Auth : GoI Decision below Rule 18 of CCS(CCA) Rules.</b></p>
(ख)	<p>कृपया बताएं कि क्या निम्नलिखित के लिए आचरण नियमावली के अधीन कर्मचारियों द्वारा पूर्वानुमति प्राप्त किया जाना अपेक्षित है अथवा नहीं:</p> <ol style="list-style-type: none"> <li>1. विदेशी संगठनों में रोजगार स्वीकार करना।</li> <li>2. आश्रितों द्वारा ऐसी कम्पनी अथवा फर्म में रोजगार स्वीकार करना जिसके साथ एक प्रथम श्रेणी के अफसर का शासकीय व्यवहार है।</li> <li>3. रोजगार अथवा सेवा की शर्तों से उत्पन्न शिकायतों पर न्यायालयों के द्वारा निवारण की मांग करना।</li> <li>4. समुचित रीति से सरकारी मामलों पर अभ्यावेदन प्रस्तुत करना।</li> <li>5. भारत सेवक समाज में सम्मिलित होना।</li> <li>6. प्रशासनिक सुधार आयोग के समक्ष साक्ष्य प्रस्तुत करना।</li> </ol>
(b)	<p><b>State whether prior permission by employees is required or not under the conduct rules for the following</b></p> <ol style="list-style-type: none"> <li>1. <b>Accepting employment in foreign organizations.</b></li> <li>2. <b>Accepting employment by dependents in any company or firm with which a class I officer has official dealings.</b></li> <li>3. <b>Seeking redress in Courts of Law of grievance arising out of employment or conditions of service.</b></li> <li>4. <b>Submitting representation on official matters through proper channel.</b></li> <li>5. <b>Joining Bharat Sewak Samaj.</b></li> <li>6. <b>Tendering evidence before the Administrative Reforms Commission.</b></li> </ol> <p style="text-align: right;"><b>(3 Marks)</b></p>
Ans.	<ol style="list-style-type: none"> <li>1. <b>Prior Permission</b> (GOI decision 3 below rule 4 of CCS Conduct Rules)</li> <li>2. <b>Prior Permission</b> (Rule 4 (2) (i) of CCS Conduct Rules)</li> <li>3. <b>No Prior Permission</b> (GOI decision 11 below rule 3-C of CCS Conduct Rules)</li> <li>4. <b>No Prior Permission</b> (GOI decision 26 below rule 3-C of CCS Conduct Rules)</li> <li>5. <b>Prior Permission</b> (GOI decision 11 (1) below rule 5 of CCS Conduct Rules)</li> <li>6. <b>No Prior Permission</b> (GOI decision 2 below rule 10 of CCS Conduct Rules)</li> </ol>
(ग)	<p>कृपया बताएं कि क्या निम्नलिखित को केन्द्रीय सिविल सेवा आचरण नियमावली 1964 के अधीन दुराचरण के रूप में माना जाएगा अथवा नहीं:</p> <ol style="list-style-type: none"> <li>1. सेवा मामलों में संयुक्त अभ्यावेदन प्रस्तुत करना।</li> <li>2. राजनीतिक सभाओं में सरकारी कर्मचारियों द्वारा उपस्थिति।</li> <li>3. पूर्व अनुमति प्राप्त कर लेने के पश्चात भारत-विदेश सांस्कृतिक संगठनों द्वारा आयोजित विदेशी भाषा की कक्षाओं में सम्मिलित होना।</li> <li>4. वेतन आयोग की रिपोर्टों को लागू होने में विलंब के विरुद्ध सामूहिक आकस्मिक छुट्टी में भाग लेना।</li> <li>5. एक न्यायिक जांच में साक्ष्य देना।</li> </ol>



		6. धर्मार्थ प्रकृति के अवैतनिक कार्यों में भाग लेना।
	(c)	<p><b>Please state whether the following will be construed as misconduct or not under the CCS Conduct Rules 1964:</b></p> <ol style="list-style-type: none"> <li>1. Submitting joint representations on service matters.</li> <li>2. Attendance by government servants at political meetings.</li> <li>3. Joining foreign language classes conducted by Indo-Foreign Cultural Organisations after obtaining prior permission.</li> <li>4. Participation in mass casual leave against delay in implementation of Pay Commission Report.</li> <li>5. Giving evidence in a judicial enquiry.</li> <li>6. Undertaking honorary work of charitable nature.</li> </ol> <p style="text-align: right;"><b>(3 marks)</b></p>
	Ans.	<ol style="list-style-type: none"> <li>1. <b>Misconduct</b> (GOI decision 21 below rule 3-C of CCS Conduct Rules)</li> <li>2. <b>Misconduct</b> (GOI decision 2 below rule 5 of CCS Conduct Rules)</li> <li>3. <b>Not misconduct</b> (GOI decision 14 below rule 5 of CCS Conduct Rules)</li> <li>4. <b>Misconduct</b> (GOI decision 5 below rule 7 of CCS Conduct Rules)</li> <li>5. <b>Not misconduct</b> (Rule 10(3) (b) CCS Conduct Rules)</li> <li>6. <b>Not misconduct</b> (Rule 15(2) (a) CCS Conduct Rules)</li> </ol>
15.	(क)	सूचना का अधिकार अधिनियम, 2005 के अधीन सूचना के लिए प्रार्थना-पत्र को सी.पी.आई.ओ. के द्वारा अस्वीकृत कर दिया गया था क्योंकि मांगी गई सूचना के एक भाग को अधिनियम के खंड 8 के अधीन छूट प्राप्त थी। क्या सी.पी.आई.ओ. की कार्रवाई सही है अथवा उसकी प्रतिक्रिया क्या होनी चाहिए थी?
	(a)	<p><b>An application for information under RTI Act 2005 was rejected by a CPIO since part of the information sought was exempted under section 8 of the Act. Is the action of the CPIO correct or what should have been his response?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
	Ans.	<p>The action of the CPIO is not correct. Only that part of the record which does not contain any information which is exempt from disclosure and which can reasonably be severed from any part that contains exempt information, should have been provided.</p> <p style="text-align: center;"><b>Auth : Section 10 of RTI Act 2005</b></p>
	(ख)	एक एकल प्रार्थना-पत्र में प्रार्थी ने उस सूचना की प्रार्थना की जो विभिन्न मंत्रालयों और विभागों में फैले बहुत बड़ी संख्या में कार्यालयों से संबंधित थी। सी.पी.आई.ओ. ने अपने कार्यालय से संबंधित सूचना उपलब्ध करा दी, किन्तु मांगी गई शेष सूचना पर संज्ञान नहीं लिया। क्या सी.पी.आई.ओ. की कार्रवाई सही है अथवा उसके द्वारा की जाने वाली सही प्रक्रिया क्या थी?
	(b)	<p><b>In a single application, the applicant requested information that related to a large number of offices spread across various ministries and departments. The CPIO provided the information pertaining to his office, but did not take any cognisance of the remaining information sought. Is the action of the CPIO correct or what was the right course of action by him?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>

	<b>Ans.</b>	The action of the CPIO is not correct. The RTI Act makes it clear that the PIO has the power to transfer an application or parts of it if the same relates to information held by another public authority. The application shall be transferred to the PIO concerned immediately – within 5 days - and the applicant has to be informed about the transfer in writing.  <b>Auth : Section 6(3) of RTI Act</b>
(ग)		यदि और अधिक फीस के भुगतान की प्रार्थना किए जाने वाले पी.आई.ओ. के सूचना पत्र पर प्रार्थी कोई उत्तर प्रेषित करता है तो क्या अभ्यर्थी को सूचना प्रदान करने के लिए पी.आई.ओ. कर्तव्य-बाध्य है। क्या ऐसे मामलों में भी पी.आई.ओ. 30 दिनों के भीतर सूचना उपलब्ध कराने के लिए कर्तव्य-बाध्य होगा?
	<b>(c)</b>	<b>If the applicant does not respond to the intimation letter of the PIO requesting payment of further fee, will the PIO be duty-bound to provide information to the applicant? Will the PIO be duty-bound to provide information within 30 days even in such cases? (2 marks)</b>
	<b>Ans.</b>	No. The PIO is not duty bound to provide information to the applicant in such cases. The RTI Act states very clearly that the PIO will provide access to information only upon payment of further fee as may be determined by him / her (for non-BPL cases).  <b>Auth : Section 7 (1), 8 &amp; 9 of RTI Act</b>
(घ)		सूचना का अधिकार अधिनियम, 2005 के अधीन न्यायालयों का क्या क्षेत्राधिकार है?
	<b>(d)</b>	<b>What is the jurisdiction of courts under the RTI Act 2005? (2 marks)</b>
	<b>Ans.</b>	No court shall entertain any suit/application or other proceeding in r/o any order made under this Act and no such order shall be called in question otherwise by way an appeal under this Act.  <b>Auth : Section 23 of RTI Act</b>
16.	<b>(क)</b>	थल सेना मुख्यालय में एकीकृत वित्तीय सलाहकार की सहमति से एक वित्तीय प्रस्ताव को सक्षम वित्तीय प्राधिकारी (प्रशासनिक प्राधिकारी) द्वारा स्वीकृत किया गया है। क्या इसका यह अर्थ है कि उससे संबंधित लेखापरीक्षा और व्यय के भुगतान के लिए उत्तरदायी रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के कार्यालय द्वारा उस स्वीकृति की लेखापरीक्षा करने की आवश्यकता नहीं है? यदि वह स्वीकृति भारत सरकार द्वारा जारी की गई थी तो क्या इससे कोई अंतर होगा?
	<b>(a)</b>	<b>A financial proposal at Army Hqrs has been sanctioned by the CFA (administrative authority) with the IFA concurrence. Does this imply that the audit of that sanction need not be carried out by the office of the PCDA/CDA responsible for audit and payment of the expenditure related to that? Will it make any difference if such sanction was issued by Government of India? (4 marks)</b>
	<b>Ans.</b>	The PCDA/CDA concerned will still have to carry out audit of such sanctions in the normal course. The fact that the sanctions accorded by administrative authorities at Armed Forces Hqrs under the financial powers vested in them

	<p>under the rules in the Financial Regulations and other rules and regulations or orders may have been concurred in by the financial authorities at those Hqrs does not relieve the Controllers of their responsibility for the audit of these sanctions as financial concurrence does not connote an audit of the sanctions. The audit of Government of India sanctions is conducted by the Director General of Audit Defence Services. A regular audit of such sanctions will not therefore be carried out by the PCDA/CDA.</p> <p><b>AUTHORITY: NOTE UNDER PARA 25, DEFENCE AUDIT CODE AND PARA 24 OF DEFENCE AUDIT CODE</b></p>
(ख)	आयुध डिपुओं के औद्योगिक कर्मचारियों के लिए भुगतान का प्रबन्ध किस प्रकार किया जाता है?
(b)	<p><b>How is payment for Industrial Employees of Ordnance Depots arranged?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
Ans.	<p>Advances for payment to industrial employees employed in Ordnance Depots etc., are paid on receipt of cash requisitions from the officer concerned based on an estimate of the probable amount required for payment during the month. The amounts so advanced will be noted in the demand register and their adjustment watched there from. These advances will be adjusted on receipt of Temporary Labour bills from the officers concerned duly checked by the LAO/RAO.</p> <p><b>AUTHORITY: PARA 223 &amp; SUB-PARA 4 OF PARA 44 OF DEFENCE AUDIT CODE</b></p>
(ग)	क्या एक नियंत्रक बड़ी वित्तीय एवं लेखांकन विनियमितता की एक उस मद के लिए निपटारा ज्ञापन जारी कर सकता है जिसे विनियोजन लेखे के साथ संलग्न वार्षिक लेखापरीक्षा प्रमाण-पत्र में रक्षा लेखा महानियंत्रक द्वारा भी सम्मिलित किया गया है?
(c)	<p><b>Can a Controller issue settlement memo for an MFAI item which has also been included by CGDA in the Annual Audit Certificate appended to Appropriation Accounts?</b></p> <p style="text-align: right;"><b>(2 marks)</b></p>
Ans.	<p>NO. Items in the MFAI reports which are subsequently included in the CGDA's certificate appended to the printed Appropriation Accounts will be formally taken out of the MFAI reports but pursued to finality in the normal course.</p> <p><b>AUTHORITY: NOTE TO PARA 527 OF DEFENCE AUDIT CODE</b></p>

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT  
अधीनस्थ लेखा सेवा (एस.ए.एस.) परीक्षा – भाग I  
S.A.S. EXAMINATION – PART I

अगस्त/August, 2016

विषय : प्रश्न पत्र III – लेखाविधि

SUBJECT: PAPER III – ACCOUNTANCY

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 150

टिप्पणियां/Notes :

- अभ्यर्थियों द्वारा केवल 6 प्रश्न किए जाने चाहिए। 1 प्रश्न भाग-I से, 4 में से 2 प्रश्न भाग-II से तथा 5 में से 3, प्रश्न भाग-III से भाग-I की प्रश्न संख्या 1 तथा भाग-III की प्रश्न संख्या 6 अनिवार्य है।  
Only 6 questions should be attempted by the candidates. 1 question from Section-I, 2 out of 4 questions from Section-II and 3 questions out of 5 from Section-III are to be attempted. Question No. 1 of Section-I and Question No. 6 of Section-III are COMPULSORY.
- भाग-I का प्रश्न 1 40 अंकों का है। भाग-II का प्रत्येक प्रश्न 25 अंकों का है। भाग-III का प्रत्येक प्रश्न 20 अंकों का है।  
Question 1 in Section-I carries 40 marks. Each question in Section-II carries 25 marks. Each question in Section-III carries 20 marks.
- प्रश्न के सभी भागों के उत्तर एक ही स्थान पर दिए जाने चाहिए।  
Answers to all parts of question should be written in one place only.
- भाग का उल्लेख समुचित रूप से किया जाना चाहिए।  
Indication of Section should appropriately be made.

भाग I – (अनिवार्य)

Section I – (Compulsory)

- श्री बेकर के निम्नलिखित ब्योरे से आवश्यक समायोजनों के पश्चात 31/03/2016 को समाप्त वर्ष के लिए एक विनिर्माण, व्यापार और लाभ तथा हानि लेखा तथा उस तारीख की स्थिति के अनुसार एक तुलन पत्र तैयार करें:

**From the following particulars of Mr. Baker, prepare Manufacturing, Trading and Profit & Loss Account for the year ended 31/03/2016 and the Balance Sheet as on that date after necessary adjustments.**

(40 Marks)

विवरण Particulars	नामे/Debit (₹)	जमा/Credit (₹)
पूंजी Capital		10,00,000
आहरण Drawings	40,000	
विक्रय Sales		21,00,000

क्रय <b>Purchases</b>	<b>6,20,000</b>	
आदि स्टॉक <b>Opening Stock</b>	<b>20,000</b>	
विक्रम वापसी <b>Sales Return</b>	<b>12,000</b>	
क्रय वापसी <b>Purchase Return</b>		<b>24,000</b>
विविध देनदार <b>Sundry Debtors</b>	<b>80,000</b>	
विविध लेनदार <b>Sundry Creditors</b>		<b>95,000</b>
किराया <b>Rent</b>	<b>22,000</b>	
विज्ञापन <b>Advertisement</b>	<b>16,000</b>	
सामान्य व्यय <b>General Expenses</b>	<b>32,000</b>	
विनिर्माण मजदूरी <b>Manufacturing Wages</b>	<b>1,12,000</b>	
बैंक में रोकड़ <b>Cash at Bank</b>	<b>32,000</b>	
अशोध्य ऋण <b>Bad Debts</b>	<b>11,000</b>	
विनिर्माण व्यय <b>Manufacturing Expenses</b>	<b>2,53,000</b>	
वेतन <b>Salaries</b>	<b>2,48,000</b>	
संयंत्र और मशीनरी <b>Plant and Machinery</b>	<b>12,50,000</b>	
बट्टा <b>Discount</b>	<b>3,900</b>	<b>2,500</b>
मोटर वाहन <b>Motor Vehicle</b>	<b>3,58,000</b>	
विद्युत और ईंधन <b>Power and Fuel</b>	<b>20,000</b>	
आपूर्तिकर्ता को अग्रिम <b>Advance to Supplier</b>	<b>72,000</b>	
बीमा	<b>12,500</b>	

<b>Insurance</b>		
आवक भाड़ा <b>Carriage in wards</b>	<b>4,800</b>	
जावक भाड़ा <b>Carriage outwards</b>	<b>6,400</b>	
कमीशन <b>Commission</b>	<b>8,400</b>	<b>12,500</b>
योग <b>Total</b>	<b>32,34,000</b>	<b>32,34,000</b>

निम्नलिखित समायोजन किया जाना है:

**The following adjustments are to be made:**

- मोटर वाहन को 10% की दर से और मशीनरी को 15% की दर से मूल्यहास करें।  
**Depreciate Motor Vehicle @10% and Plant and Machinery @15%.**
- पूर्वदत्त व्यय  
**Prepaid expenses:**
  - बीमा/Insurance – ₹1,000
  - वेतन/Salary – ₹ 8,000
- देनदारों पर 5% की दर से अशोध्य और संदेहास्पद ऋणों के लिए और देनदारों पर बट्टा के लिए 2% की दर से व्यवस्था करें।  
**Provision for bad and doubtful debts @ 5% on debtors and 2% for Discount on Debtors.**
- ऐसे कमीशनों को प्रभारित करने के पश्चात निवल लाभ पर 10% की दर से प्रबंधक के कमीशन की व्यवस्था करें।  
**Provide Manager's Commission at 10% on Net profits after charging such commission.**
- 31/03/2016 की स्थिति के अनुसार अंत स्टॉक ₹ 75,000 है और उस तारीख की स्थिति के अनुसार स्टॉक का बाजार मूल्य ₹ 92,500 था।  
**The Closing Stock as on 31/03/2016 is ₹ 75,000 and the Market value of the stock as on that date was ₹ 92,500.**
- ₹ 4,000 की धनराशि वसूली योग्य नहीं है, क्योंकि देनदारों में से एक देनदार दिवालिया है।  
**An amount of ₹ 4,000 is not recoverable as one of the Debtors is insolvent.**
- विनिर्माण व्ययों का भुगतान केवल 11 महीनों के लिए किया गया था।  
**Manufacturing expenses were paid only for 11 months.**

Ans (2):

**Manufacturing, Trading and Profit and Loss Account for the year ended 31/03/2016**

Particulars	Amount (₹)	Amount (₹)	Particulars	Amount (₹)	Amount (₹)
To Purchases Less: Returns	6,20,000 24,000	5,96,000	By Trading A/c (Transfer of cost of goods produced )		11,96,300
To Carriage Inwards		4,800			
To Manufacturing Expenses Add: Outstanding expenses	2,53,000 23,000	2,76,000			
To Manufacturing Wages		1,12,000			
To Depreciation on Plant and Machinery		1,87,500			
To Power and Fuel		20,000			
<b>Total</b>		<b>11,96,300</b>	<b>Total</b>		<b>11,96,300</b>
To Opening stock		20,000	By Sales Less: Returns	21,00,000 12,000	20,88,000
To Manufacturing A/c		11,96,300	By Closing stock		75,000
To Gross Profit c/d		9,46,700			
<b>Total</b>		<b>21,63,000</b>	<b>Total</b>		<b>21,63,000</b>
To Salaries Less: Prepaid salary	2,48,000 8,000	2,40,000	By Gross Profit b/d		9,46,700
To Rent		22,000	By Discount Received		2,500
To discount allowed Add: Discount on Debtors	3,900 1,444	5,344	By Commission Received		12,500
To Insurance Less: Prepaid Insurance	12,500 1,000	11,500			
To Carriage outwards		6,400			
To Bad Debts Add: Further B/Debt Add: Provision on Debtors	11,000 4,000 3,800	18,800			
To Advertisement		16,000			
To Depreciation Motor Vehicle		35,800			
To Commission		8,400			
To Gen. Expenses		32,000			
To Manager's Commission		51,405			
<b>To Net Profit</b>		<b>5,14,051</b>			
<b>Total</b>		<b>9,61,700</b>	<b>Total</b>		<b>9,61,700</b>

**Balance Sheet as on 31/03/2016**

<b>Liabilities</b>	<b>Amount (₹)</b>	<b>Amount (₹)</b>	<b>Assets</b>	<b>Amount (₹)</b>	<b>Amount (₹)</b>
Capital	10,00,000		Sundry Debtors	80,000	70,756
<i>Add: Profit</i>	5,14,051		<i>Less: Further B/Debt</i>	4,000	
<i>Less: Drawings</i>	40,000	14,74,051	<i>Less: Provision for         B/Debts</i>	3,800	
			<i>Less: Discount on         Debtors</i>	1,444	
Outstanding manufacturing Expenses		23,000	Plant & Machinery	12,50,000	10,62,500
Manager's Commission		51,405	<i>Less: Depreciation</i>	1,87,500	
Sundry Creditors		95,000	Motor Vehicle	3,58,000	3,22,200
			<i>Less: Depreciation</i>	35,800	
			Closing Stock		75,000
			Advance to Supplier		72,000
			Insurance Prepaid		1,000
			Cash at Bank		32,000
			Prepaid Salary		8,000
<b>Total</b>		<b>16,43,456</b>	<b>Total</b>		<b>16,43,456</b>

**Working Notes:**

1. Manufacturing account is prepared on the basis of information reflected in the trial balance taking into consideration the purchases, purchases returns, Manufacturing expenses, Manufacturing wages, power and fuel, carriage inwards etc., the balance of the manufacturing account is transferred to the Trading Account.
2. The value of depreciation on Motor Vehicle @ 10% and Plant and Machinery @ 15% is deducted from the respective value of the asset shown as Asset in the Balance Sheet, the depreciation value on Plant and Machinery is shown on the debit side of Manufacturing Account. The depreciation value on Motor vehicle is shown on the debit side of Profit and Loss account.
3. The prepaid expenses of ₹ 1,000 on insurance is deducted from the insurance value shown on debit side of profit and loss account and is reflected as Asset in the Balance Sheet. The prepaid salary of ₹ 8,000 is deducted from the salary shown on debit side of profit and loss account and is reflected as Asset in the Balance Sheet.
4. To calculate the Manager's commission the net profit value before deducting such commission is to be ascertained. The value calculated is ₹ 5,65,456. To calculate the Manager's commission after charging such commission the following formula is used.

**Value of Net Profit = (₹ 5, 65, 456) x Commission % (10%) divided by 110(100+10) = 565456 x10/110 =51405**

(The decimal values are rounded off to the next digit).

The value of commission payable to the Manager ₹ 51,405 is shown on Debit side of Profit and Loss Account and the same is shown as Liability in the Balance Sheet.



The remaining value i.e., ₹ (5,65,456 – 51,405) = ₹ 5,14,051 is shown as Net profit on the Debit side of Profit and Loss Account and the same is added to the Capital shown in the Balance sheet as Liability.

5. The value of the closing stock as on 31.03.2016 ₹ 75,000 is reflected towards the credit side of Trading Account and the other entry is reflected as Assets in the Balance Sheet. The lowest value is taken into account for the purpose of Closing stock out of the given two values viz., ₹ 75,000 and ₹ 92,500 (Conservative Approach of Accounting)
6. The amount of ₹ 4,000 is treated as Bad Debts as the same is not recoverable from one of the Debtor. It is added to the existing Bad Debts shown on Debit side of Profit and Loss account and is deducted from the Sundry Debtors shown as Assets in the Balance Sheet.
7. The provision for doubtful debts @5% is calculated after deducted ₹ 4,000 from the value of Sundry debtors i.e., ₹ (80,000 – 4,000) = ₹ 76,000. The provision is calculated on the value of ₹ 76,000 @ 5% = ₹ 3800.

The value of discount on debtors is calculated on the balance of ₹ (76,000 – 3,800) = ₹ 72,200. The value of discount on debtors works out to ₹ 1,444 (2% of ₹ 72,200).

8. The manufacturing expenses were paid for only 11 months, but the accounting period is for 12 months hence, the balance amount i.e, ₹ 23,000 (₹ 2,53,000 / 11 ) is added to the manufacturing expenses as outstanding, shown on the debit side of Manufacturing account.

**(Note for examiner- All the above working notes are not necessarily to be written by examinee, except important ones like 3,4,5,7 and 8. Others are given here for the sake of clarity to examiner/sub examiners).**

**भाग II – लागतीकरण**  
**Section II – Costing**

2	(क)	लागत लेखांकन से आप क्या समझते हैं? इसके क्या उद्देश्य हैं?									
	<b>(a)</b>	<b>What do you mean by Cost Accounting? What are its objectives? (5 Marks)</b>									
	Ans.	<p><b>Cost Accounting:</b> Cost Accounting is a branch of accounting which is concerned with ascertainment of cost of products and services. It is the process accounting for costs. Chartered Institute of Management Accountants (CIMA) of England has defined Costing as “the technique and process of ascertainment of cost”. According to Wheldon “Costing is the classifying, recording and appropriate allocation of expenditure for the determination of the cost of products or services; the relation of these costs to sales; values and the ascertainment of profitability”. <b>Chartered Institute of Management Accounts of England</b> gives the following definition of Cost Accountancy:</p> <p>‘The application of costing and accounting principles, methods and techniques to the science, art and practice of cost control and the ascertainment of profitability. It includes the presentation of information derived there from for the purpose of managerial decision making’.</p> <p>The terms Costing Cost Accounting and Cost Accountancy are often used interchangeably.</p> <p><b>Objectives of Cost Accounting:</b></p> <p>The main objectives of Cost Accounting are as follows –</p> <ol style="list-style-type: none"> <li>i. Cost ascertainment</li> <li>ii. Fixation of selling price</li> <li>iii. Help in estimating cost</li> <li>iv. Cost control</li> <li>v. Providing data or information</li> </ol>									
	(ख)	मालसूची नियंत्रण की ए.बी.सी. प्रणाली क्या है? इसके लाभ बताएं।									
	<b>(b)</b>	<b>What is the ABC system of inventory control? Discuss its advantages. (5 Marks)</b>									
	Ans.	<p><b>ABC system of Inventory control:</b> ABC method of inventory control means ‘Always Best Control’ which aims at giving more attention to those items which are costliest and less attention to those materials which are used in a large quantity but are of comparatively low value. All items of materials are classified into three types- A,B and C. ‘A’ items are costliest but used in the smallest quantity, ‘B’ items are of middle value and middle quantity and ‘C’ type of items are those which are cheap but used in largest quantities.</p> <p><b>Example:</b></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Items</th> <th style="text-align: center;">% of value</th> <th style="text-align: center;">% of value</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A</td> <td style="text-align: center;">70</td> <td style="text-align: center;">10</td> </tr> <tr> <td style="text-align: center;">B</td> <td style="text-align: center;">20</td> <td style="text-align: center;">20</td> </tr> </tbody> </table>	Items	% of value	% of value	A	70	10	B	20	20
Items	% of value	% of value									
A	70	10									
B	20	20									



(घ)	संतुलन-स्तर (ब्रेक इवेन) बिन्दु को परिभाषित करें। इसका परिगणन किस प्रकार किया जाता है?
(d)	<b>Define Break- Even Point. How is it calculated? (5 Marks)</b>
Ans.	<p><b>Break-even Point:</b> The term 'break-even point' means the level of output or sales at which no profit or loss is made. It represents the position at which the marginal profit is just sufficient to cover fixed overheads. When output is above this level, profit is earned, and when output falls below this level, a loss is incurred.</p> <p><b>Calculation of break-even point:</b> It is calculated by dividing fixed expenses by the contribution or marginal profit (selling price – marginal cost) per unit. Similarly, to determine the level of output for a desired profit one should divide the sum total of fixed expenses plus profit by contribution.</p> <p>Break-even point may also be determined graphically. On the X-axis number of output units are measured, the Y-axis being the amount. Two lines are drawn – one for sale proceeds and the other for total cost. The break-even point is the quantity at the point where the two lines intersect.</p> <div data-bbox="718 929 1109 1176" style="text-align: center;"> </div>
(च)	<p>निम्नलिखित ब्यौरों से आर्थिक आदेश मात्रा (ई.ओ.क्यू.) का पता लगाएं:</p> <p>वार्षिक चलन: 6000 यूनिट  सामग्री की प्रति यूनिट लागत: ₹20  एक आदेश को देने और प्राप्त करने की लागत: ₹60  एक यूनिट की वार्षिक वहन (कैरिंग) लागत: मालसूची मूल्य का 10%</p>
(e)	<p><b>Find out the Economic Ordering Quantity (EOQ) from the following particulars:</b></p> <p><b>Annual usage: 6000 units</b>  <b>Cost of material per unit: ₹ 20</b>  <b>Cost of Placing and receiving one order: ₹ 60</b>  <b>Annual carrying cost of one unit: 10% of inventory value. (5 Marks)</b></p>
Ans.	<p>EOQ= <math>\frac{2CO}{I}</math></p> <p>Where C= Annual usage of material ie 6,000 units  O= Cost of placing one order ie ₹60  I= Annual carrying cost of one unit ie ₹ <math>\frac{20 \times 10}{100}</math> = ₹ 2</p> <p>EOQ= <math>\sqrt{\frac{2 \times 6,000 \text{ units} \times 60}{\text{₹}2}} = \sqrt{3,60,000} = 600 \text{ units}</math></p> <p>The above formula of economic ordering quantity is applicable only if</p>

		<p>annual consumption of raw material in Units is given. But if the consumption of material is given in value, the formula of Economic Ordering Quantity will remain the same; however, the meaning of signs will differ as given:</p> <p>C=Annual requirement of material in rupees O= Cost of placing one order I= % carrying Cost.</p>
		<b>(Note for examiner- All the above answers are not necessarily to be written by examinee, except important ones. Answers have been given in detail for the sake of clarity to examiner/sub examiners).</b>
3	(क)	जॉब लागतीकरण और प्रक्रिया लागतीकरण के बीच क्या अंतर है?
	(a)	<b>What is the difference between job costing and process costing? (5 Marks)</b>
	Ans.	<p><b><u>Job costing:</u></b> It is used in those industries where production is not of a repetitive type and consists of production of distinct jobs or work orders. In job costing, each job needs a special treatment and production is strictly according to the customer's specifications. In job costing, a separate Job cost sheet is prepared for each job to ascertain its cost and also to find out profit or loss on each job. Batch costing and Contract costing are two variants of Job costing. Job costing is applied in industries like printing press, repair shops, machine making, text book publication etc.</p> <p><b><u>Process costing:</u></b> It is a method of costing which is used in those industries which produce on a large scale and the products that are produced are of standard type. For example, process costing may be used in textile mills, sugar mills, steel mills, etc.</p> <p><b><u>The main points of distinction between Job costing and Process costing are:</u></b></p> <ul style="list-style-type: none"> <li>• Process costing is applicable in those industries which produce standard products, while job costing is used in industries which produce non-standard products.</li> <li>• In Process costing, costs are compiled for each process while in Job costing costs are compiled for each job which is considered as a cost unit.</li> <li>• In Process costing, cost per unit is the average cost while in Job costing each job itself is a cost unit for which cost is ascertained.</li> <li>• In Process costing, cost of one process is transferred to the next process while in Job costing, cost of one job is not transferred to the next job.</li> </ul>
	(ख)	<p>निम्नलिखित उद्योगों में आप किस प्रकार की लागतीकरण पद्धति की संस्तुति करेंगे?</p> <p>i. मुद्रणालय</p>

	<ul style="list-style-type: none"> <li>ii. वस्त्र कारखाने</li> <li>iii. मरम्मत कर्मशाला</li> <li>iv. चीनी कारखाने</li> <li>v. मशीन निर्माण</li> <li>vi. पाठ्य पुस्तक प्रकाशन</li> <li>vii. इस्पात कारखाने</li> <li>viii. कोयला खनन</li> <li>ix. तेल परिष्करणशाला</li> <li>x. सीमेन्ट विनिर्माण</li> </ul>
(b)	<p><b>What method of costing would you recommend in the following industries?</b></p> <ul style="list-style-type: none"> <li><b>i. Printing press</b></li> <li><b>ii. Textile mills</b></li> <li><b>iii. Repair Shops</b></li> <li><b>iv. Sugar mills</b></li> <li><b>v. Machine Making</b></li> <li><b>vi. Text book publication</b></li> <li><b>vii. Steel mills</b></li> <li><b>viii. Coal mining</b></li> <li><b>ix. Oil Refinery</b></li> <li><b>x. Cement Manufacturing</b></li> </ul> <p style="text-align: right;"><b>(5 Marks)</b></p>
Ans.	<ul style="list-style-type: none"> <li>i. Printing press - Job costing</li> <li>ii. Textile mills - Process costing</li> <li>iii. Repair shops - Job costing</li> <li>iv. Sugar mills - Process costing</li> <li>v. Machine Making - Job costing</li> <li>vi. Text book publication - Job costing</li> <li>vii. Steel mills - Process costing</li> <li>viii. Coal mining - Output costing or single costing</li> <li>ix. Oil Refinery - Process costing</li> <li>x. Cement Manufacturing - Process costing</li> </ul>
(ग)	<p>समुचित उदाहरण के साथ <u>किन्ही दो</u> को स्पष्ट करें।</p> <ul style="list-style-type: none"> <li>i. आरोपित (इम्प्यूटेड) लागत</li> <li>ii. लागत यूनिट</li> <li>iii. लागत केन्द्र</li> </ul>
(c)	<p><b>Explain <u>any two</u> with a suitable example.</b></p> <ul style="list-style-type: none"> <li><b>i. Imputed cost</b></li> <li><b>ii. Cost Unit</b></li> <li><b>iii. Cost Centre</b></li> </ul> <p style="text-align: right;"><b>(2.5 X 2 = 5 Marks)</b></p>

**Ans. (i) Imputed cost:** This is a notional cost which is not actually paid or incurred. There are certain costs which are not incurred but are specially computed by the cost accountants for special purpose. Such costs are known as imputed costs or national costs or hypothetical costs. For example, when a building is owned by the Company, it does not have to pay rent. Therefore rent as a cost is not incurred. But in Cost Accounting, in order to know the real cost of production, a charge in lieu of rent is made. Such a charge in lieu of rent is an imputed cost. Such costs are not entered in the books of accounts but used only for decision making purpose by the management.

**(ii) Cost Unit:** It is defined by **CIMA** as 'A unit of quantity of product, service or time (or a combination of these ) in relation to which costs may be ascertained or expressed'.

Ascertaining costs is the key activity in Cost Accounting. So it also becomes necessary to determine the 'unit' in terms of which costs are to be ascertained. Hence, a particular unit or measure of the product or service so selected or taken as the unit for costing purpose is called '**Cost Unit**'.

A few examples of Cost Units usually are:

<u>Product/Industry</u>	<u>Cost unit</u>	
Radio/T.V.	Per radio or T.V.	
Car	Per car	
Coal	Per tonne of coal	
Bricks	Per thousand	
Hospital	Per bed or Per patient per day	
Transport	Per tonne km or per passenger km	
Building Construction	Per building	
Steel mill	Per tonne of cement	
Cement mill	Per bag of cable	
Cables	Per metre of cable	Textile
mill	Per metre of cloth	
Automobile	Numbers	
Chemicals	Litre, gallon, kilogram, ton	
Sugar	Tonne	

**(iii) Cost centre:** According to Chartered Institute of Management Accountants, London, Cost centre means "a location, person or item of equipment (or group of these) for which costs may be ascertained and used for the purpose of cost control". Cost centre is the smallest organizational sub-unit for which separate cost collection is attempted. Thus cost centre refers to one of the convenient unit into which the whole factory organization has been appropriately divided for costing purposes. Each such unit consists of a department or a sub-department or item of equipment or, machinery or a person or a group of person. For example, although an assembly department may be supervised by one foreman, it may contain several assembly lines. Some times each assembly line is regarded as a separate cost centre with its own assistant foreman.

(घ)	निष्क्रिय काल का क्या अर्थ है और बताएं कि लागत लेखांकन में इसका किस प्रकार आकलन किया जाता है?
(d)	<p><b>What is meant by Idle Time and state how it is treated in cost accounts? (5 Marks)</b></p>
Ans.	<p><b>Idle time:</b> Under the 'Time wage' system of wage payment, the workers are paid on time-basis and through time-booking methods of maintaining 'Time Cards' and 'job Cards'. It is usually found that there is a difference between the time for which they are paid and the time they actually spend on production or the jobs. This very difference is called 'Idle Time out'. The employer has to pay for this time though he does not derive any direct benefit of it. Such idle time is of two types: <b>Normal idle time</b> and <b>Abnormal idle time</b>.</p> <p><b>Normal idle time:</b> Normal idle time is almost unavoidable and the employer has to bear its cost. This is the time lost in –</p> <ul style="list-style-type: none"> <li>• Coming from the gate of the factory to the department in which the worker is engaged; or</li> <li>• Going from one job to another; or</li> <li>• Getting from the department to the factory gate at the closing time or intervals; or</li> <li>• Personal needs and tea-breaks.</li> </ul> <p>Such normal idle time is calculated by comparing the 'time card' with the 'job card' and it may be treated in any of these two ways –</p> <ul style="list-style-type: none"> <li>• It may be treated as an overhead expense because no particular job has benefitted out of it; or</li> <li>• The jobs should be charged at an inflated rate i.e., higher rate than the actual rate paid to the worker in order to recover the cost of the normal idle time.</li> </ul> <p>Out of these the second method is better. It is so because under the first method if the wages paid for idle time are treated as 'overheads' then even those jobs, which have not used this class of workers, have to bear a part of the overheads.</p> <p><b>Abnormal idle time:</b> It arises because of following causes –</p> <ul style="list-style-type: none"> <li>• Strikes</li> <li>• Lock-outs</li> <li>• Machinery breakdown or power failure</li> <li>• Non-availability of jobs or materials</li> </ul>
(च)	लाभ परिमाण अनुपात किसे कहते हैं और व्यापार में यह क्यों महत्वपूर्ण है?
(e)	<p><b>What is Profit Volume ratio and why is it important in business? (5 Marks)</b></p>
Ans.	<p><b>Profit /volume ratio or P/v ratio:</b> It is the ratio of Contribution to Sales. The ratio may be expressed with the following formula –</p> $P/V \text{ ratio} = \frac{\text{Contribution}}{\text{Sales}} = \frac{\text{Sales} - \text{Variable cost}}{\text{Sales}}$ <p>or, P/V ratio = <math>\frac{\text{Fixed Cost} + \text{Profit}}{\text{Sales}}</math></p>



		<p>The ratio may be expressed in terms of percentage.</p> <p><b>The P/V ratio is an invaluable tool in the hands of management for business analysis. Some of its uses are:-</b></p> <ol style="list-style-type: none"> <li>Determining profitability of a line of product and overall profitability of a number of products.</li> <li>Comparing profitability of different lines of products, Sales areas, Companies, Factories, etc.</li> <li>Calculating break- even Sales, profit at different levels of output. Turnover required for a desired output or to meet increased expenditure or to offset price reduction.</li> </ol> <p><b>(Note for examiner- All the above answers are not necessarily to be written by examinee, except important ones. Answers have been given in detail for the sake of clarity to examiner/sub examiners).</b></p>
4	(क)	<p>निम्नलिखित में से <u>किन्ही तीन</u> का वर्णन करें –</p> <ol style="list-style-type: none"> <li>कबाड़</li> <li>रद्दी</li> <li>खराब होना (स्प्यालेज)</li> <li>दोषपूर्ण</li> </ol>
	(a)	<p><b>Describe <u>any three</u> of the following –</b></p> <ol style="list-style-type: none"> <li><b>Scrap</b></li> <li><b>Waste</b></li> <li><b>Spoilage</b></li> <li><b>Defectives</b></li> </ol> <p style="text-align: right;"><b>(3 X 2 = 6 Marks)</b></p>
	Ans.	<ol style="list-style-type: none"> <li><b>Scrap:</b> Scrap may be defined as the incidental residue of material in the manufacturing process which has a small value and which can be realised without further processing. Scrap is always in physical form. <b>Examples:</b> Pieces of wood while making of furniture, scrap of metal trimmings in making utensils, etc. For accounting purposes, scrap is classified into normal scrap and abnormal scrap.</li> <li><b>Waste:</b> Waste is also a type of loss of materials but it is different from scrap in the sense that where scrap is always physically present, waste may or may not be in physical form. This means waste may be visible or invisible i.e., it may disappear in the form of smoke or evaporation. Waste has no realisable value. Waste is also classified into normal and abnormal waste. Cost of abnormal waste is charged to Costing Profit &amp; Loss Account. For controlling waste, a Waste Report should be prepared periodically for presentation to the appropriate level of management.</li> <li><b>Spoilage:</b> Spoilage may be defined as that portion of production which is below normal quality level. It is a type of sub-standard output which cannot be rectified. Spoilage can be classified into normal and abnormal. Cost of normal spoilage is taken as a part of the cost but abnormal spoilage cost is</li> </ol>

	<p>transferred to Costing Profit &amp; Loss Account.</p> <p>For controlling spoilage, a Spoilage Report should be prepared periodically and causes of spoilage should be fully investigated so that it does not reoccur.</p> <p><b>iv. Defectives:</b> Defectives may be defined as that portion of the production which is below normal quality but which can be rectified by incurring cost of material, labour and overhead. Defectives are thus rectifiable. These may be sold as seconds if these are not rectified.</p> <p>Defectives are also classified into normal an abnormal. Cost of normal defectives is a part of the cost and therefore should be included in cost. Cost of abnormal defectives is charged to Costing Profit &amp; Loss Account.</p> <p>For control of defectives, a Defectives Report should be prepared and causes of defectives should be fully investigated so that corrective action may be taken.</p>															
(ख)	<p>भंडार बही लेखा का प्राप्ति भाग निम्नलिखित ब्यौरों को दर्शाता है:</p> <table border="0"> <tr> <td>जनवरी 1</td> <td>आदि शेष:</td> <td>500 यूनिट ₹ 4 की दर से</td> </tr> <tr> <td>जनवरी 5</td> <td>विक्रेता से प्राप्त:</td> <td>200 यूनिट ₹ 4.25 की दर से</td> </tr> <tr> <td>जनवरी 12</td> <td>विक्रेता से प्राप्त:</td> <td>150 यूनिट ₹ 4.10 की दर से</td> </tr> <tr> <td>जनवरी 20</td> <td>विक्रेता से प्राप्त:</td> <td>300 यूनिट ₹ 4.50 की दर से</td> </tr> <tr> <td>जनवरी 25</td> <td>विक्रेता से प्राप्त:</td> <td>400 यूनिट ₹ 4 की दर से</td> </tr> </table> <p>सामग्री का निर्गम निम्नलिखित था: जनवरी 4 – 200 यूनिट, जनवरी 10 – 400 यूनिट, जनवरी 15 – 100 यूनिट, जनवरी 19 – 100 यूनिट, जनवरी 26 – 200 यूनिट, जनवरी 30 – 250 यूनिट</p> <p>निर्गम का कीमत निर्धारण 'प्रथम आवक प्रथम जावक' के सिद्धांत पर किया जाना है। जनवरी माह के लिए सामग्री के संबंध में भंडार बही लेखा लिखें।</p>	जनवरी 1	आदि शेष:	500 यूनिट ₹ 4 की दर से	जनवरी 5	विक्रेता से प्राप्त:	200 यूनिट ₹ 4.25 की दर से	जनवरी 12	विक्रेता से प्राप्त:	150 यूनिट ₹ 4.10 की दर से	जनवरी 20	विक्रेता से प्राप्त:	300 यूनिट ₹ 4.50 की दर से	जनवरी 25	विक्रेता से प्राप्त:	400 यूनिट ₹ 4 की दर से
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(b)	<p><b>The Receipt side of the Stores Ledger Account shows the following particulars:</b></p> <table border="0"> <tr> <td><b>Jan. 1</b></td> <td><b>Opening Balance:</b></td> <td><b>500 units @ ₹ 4</b></td> </tr> <tr> <td><b>Jan. 5</b></td> <td><b>Received from vendor:</b></td> <td><b>200 units @ ₹ 4.25</b></td> </tr> <tr> <td><b>Jan. 12</b></td> <td><b>Received from vendor:</b></td> <td><b>150 units @ ₹ 4.10</b></td> </tr> <tr> <td><b>Jan. 20</b></td> <td><b>Received from vendor:</b></td> <td><b>300 units @ ₹ 4.50</b></td> </tr> <tr> <td><b>Jan. 25</b></td> <td><b>Received from vendor:</b></td> <td><b>400 units @ ₹ 4</b></td> </tr> </table> <p><b>Issues of materials were as follows:</b> <b>Jan 4 – 200 units, Jan 10 – 400 units, Jan 15 – 100 units, Jan 19 – 100 units, Jan 26 – 200 units, Jan 30 – 250 units.</b></p> <p><b>Issues are to be priced on the principal of “first in first out”.</b></p> <p><b>Write the Stores Ledger Account in respect of the materials for the month of January.</b></p> <p style="text-align: right;"><b>(10 Marks)</b></p>	<b>Jan. 1</b>	<b>Opening Balance:</b>	<b>500 units @ ₹ 4</b>	<b>Jan. 5</b>	<b>Received from vendor:</b>	<b>200 units @ ₹ 4.25</b>	<b>Jan. 12</b>	<b>Received from vendor:</b>	<b>150 units @ ₹ 4.10</b>	<b>Jan. 20</b>	<b>Received from vendor:</b>	<b>300 units @ ₹ 4.50</b>	<b>Jan. 25</b>	<b>Received from vendor:</b>	<b>400 units @ ₹ 4</b>
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Ans.

**STORES LEDGER ACCOUNT**

Date	Receipts			Issues			Balance		
	Qty (Units)	Total Cost ₹	Unit Cost ₹	Qty (Units)	Total Cost ₹	Unit Cost ₹	Qty (Units)	Amount ₹	Per Units ₹
Jan 1	-	-	-	-	-	-	500	2000	4
Jan 4	-	-	-	200	800	4	300	1200	4
Jan 5	200	850	4.25	-	-	-	300	1200	4
							200	850	4.25
Jan 10	-	-	-	300	1200	4			
				100	425	4.25	100	425	4.25
Jan 12	150	615	4.10	-	-	-	100	425	4.25
							150	615	4.10
Jan 15	-	-	-	100	425	4.25	150	615	4.10
Jan 19	-	-	-	100	425	4.10	50	205	4.10
Jan 20	300	1350	4.50	-	-	-	50	205	4.10
							300	1350	4.50
Jan 25	400	1600	4.00	-	-	-	50	205	4.10
							300	1350	4.50
							400	1600	4.00
Jan 26	-	-	-	50	205	4.10	150	675	4.50
				150	675	4.50	400	1600	4.00
Jan 30	-	-	-	150	675	4.50	300	1200	4.00
				100	400	4.00			

- (ग) खाली स्थान को भरें:
- i. घटकों के द्वारा लागत को वर्गीकृत करने में हमारे पास होता है, सामग्री, श्रम और \_\_\_\_\_ ।
- ii. सभी प्रत्यक्ष लागतों के परिवर्धन को \_\_\_\_\_ नाम से जाना जाता है।
- iii. वे लागत जो एक दिए गए कार्यकलाप-स्तर के क्षेत्र के लिए स्थिर रहते हैं किन्तु दिए गए क्षेत्रों से परे कार्यकलाप-स्तरों के लिए विच्छिन्नतापूर्वक (डिस्क्रीटली) परिवर्तित होते हैं, उन्हें \_\_\_\_\_ कहा जाता है।
- iv. वे लागत जिन्हें एक दिए गए विकल्प को अपनाए जाने से बचाया जा सकता है, उन्हें \_\_\_\_\_ कहा जाता है।
- v. वे लागत जो कार्यकलाप स्तरों में परिवर्तन के साथ प्रत्यक्ष अनुपात में भिन्न होते हैं, उन्हें \_\_\_\_\_ कहा जाता है।

- (c) **Fill in the blanks :**
- i. In classifying costs by elements, we have materials, labour and \_\_\_\_\_.
- ii. The addition of all direct costs is known as \_\_\_\_\_.
- iii. Cost which are fixed for a given range of activity level but which change discretely for ranges of activity levels beyond the given ranges are called \_\_\_\_\_.
- iv. Costs which may be saved by the adoption of a given alternative option are known as \_\_\_\_\_.
- v. Costs which vary in direct proportion with changes in activity levels are called \_\_\_\_\_.
- (5 Marks)**

- Ans.
- i. Expenses
- ii. Prime Costs
- iii. Stepped fixed costs

		iv. <u>Avoidable costs</u> v. <u>Variable costs</u>														
(घ)		उपांतिक (मार्जिनल) लागतीकरण की मुख्य विशेषताएं क्या हैं?														
(d)		<b>What are the main features of Marginal Costing? (4 Marks)</b>														
Ans.		<p><b><u>The main features of Marginal Costing are the following –</u></b></p> <ol style="list-style-type: none"> <li>Costs are classified into fixed costs and variable costs. Semi fixed or semi-variable costs are also further analyzed into fixed and variable elements.</li> <li>Only variable elements of Costs (Which constitute Marginal Cost) are attached to products</li> <li>Price is fixed after taking into consideration the marginal cost and marginal contribution.</li> <li>Marginal contribution decides the profitability of a department or product.</li> <li>Fixed costs of any period are deducted from total in contribution for the period.</li> <li>Work in Progress and finished stock are valued at variable production cost.</li> </ol> <p><b>(Note for examiner- All the above answers are not necessarily to be written by examinee, except important ones. Answers have been given in detail for the sake of clarity to examiner/sub examiners).</b></p>														
5	(क)	एक विनिर्माण संस्थान के संबंध में निम्नलिखित सूचना की सहायता से मूल लागत, निर्माण कार्य व्यय/फैक्ट्री उपरिलागत (ऑन कॉस्ट), निर्माण कार्य लागत और कुल लागत को दर्शाते हुए एक लागत-चिह्न तैयार करें।														
	(a)	<p><b>With the help of the following information in respect of a manufacturing concern, prepare a Cost Sheet showing Prime Cost, Work Expenses/Factory On cost, Works Cost and Total Cost:</b></p> <table border="1"> <thead> <tr> <th>विवरण Particulars</th> <th>धनराशि (रुपये) Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>प्रयुक्त कच्चा माल <b>Raw Materials used</b></td> <td><b>2,00,000</b></td> </tr> <tr> <td>संयंत्र और मशीनरी की मरम्मत <b>Repairs to Plant &amp; Machinery</b></td> <td><b>7,500</b></td> </tr> <tr> <td>किराया और दर, फैक्ट्री <b>Rents &amp; Rates, Factory</b></td> <td><b>20,000</b></td> </tr> <tr> <td>कम्पनी की सम्पति के विक्रय पर हानि <b>Loss on Sale of Company's property</b></td> <td><b>5,000</b></td> </tr> <tr> <td>यात्रा व्यय <b>Travelling Expenses</b></td> <td><b>6,500</b></td> </tr> <tr> <td>उत्पादक मजदूरी</td> <td><b>1,50,000</b></td> </tr> </tbody> </table>	विवरण Particulars	धनराशि (रुपये) Amount (Rs.)	प्रयुक्त कच्चा माल <b>Raw Materials used</b>	<b>2,00,000</b>	संयंत्र और मशीनरी की मरम्मत <b>Repairs to Plant &amp; Machinery</b>	<b>7,500</b>	किराया और दर, फैक्ट्री <b>Rents &amp; Rates, Factory</b>	<b>20,000</b>	कम्पनी की सम्पति के विक्रय पर हानि <b>Loss on Sale of Company's property</b>	<b>5,000</b>	यात्रा व्यय <b>Travelling Expenses</b>	<b>6,500</b>	उत्पादक मजदूरी	<b>1,50,000</b>
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	<p><b>Productive Wages</b></p> <p>संयंत्र और मशीनरी पर मूल्यहास <b>8,500</b></p> <p><b>Depreciation on Plant &amp; Machinery</b></p> <p>कार्यालय फर्नीचर और उपस्कर पर मूल्यहास <b>1,200</b></p> <p><b>Depreciation on Office Furniture &amp; Equipment</b></p> <p>निदेशक की फीस <b>10,000</b></p> <p><b>Director's Fee</b></p> <p>प्रबंधक का वेतन (3/4 भाग फैक्ट्री, 1/4 भाग कार्यालय) <b>16,000</b></p> <p><b>Manager Salary (3/4<sup>th</sup> factory, 1/4<sup>th</sup> office)</b></p> <p>उपयोगिताएं, फैक्ट्री <b>3,000</b></p> <p><b>Utilities, Factory</b></p> <p>उपयोगिताएं, कार्यालय <b>1,000</b></p> <p><b>Utilities, Office</b></p> <p>सामान्य व्यय <b>8,300</b></p> <p><b>General Expenses</b></p> <p>प्रारंभिक व्यय <b>20,000</b></p> <p><b>Preliminary Expenses</b></p> <p>क्रय की गई सामग्रियों पर आवक भाड़ा <b>7,000</b></p> <p><b>Carriage Inwards on materials purchased</b></p> <p>भुगतान किया गया लाभांश <b>10,500</b></p> <p><b>Dividends paid</b></p> <p>किराया और दरें, कार्यालय <b>5,000</b></p> <p><b>Rents &amp; Rates, Office</b></p> <p>बट्टे खाते डाली गई ख्याति <b>15,800</b></p> <p><b>Written off Goodwill</b></p>																																					
	<p>लागत से अलग की गई किसी मद के संबंध में टिप्पणी करें।</p> <p><b>Give annotations in respect of any item excluded from cost. (15 Marks)</b></p>																																					
Ans.	<p><b>Cost Sheet of ..... During.....</b></p> <table border="1"> <thead> <tr> <th></th> <th>₹</th> <th>₹</th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials used (Direct)</td> <td></td> <td>2,00,000</td> <td></td> </tr> <tr> <td>Productive Wages (Direct)</td> <td></td> <td>1,50,000</td> <td></td> </tr> <tr> <td></td> <td></td> <td><b>3,50,000</b></td> <td><b>Prime Cost</b></td> </tr> <tr> <td>Repairs to Plant Machinery</td> <td>7,500</td> <td></td> <td></td> </tr> <tr> <td>Rents &amp; Rates, Factory</td> <td>20,000</td> <td></td> <td></td> </tr> <tr> <td>Depreciation on Plant &amp; Machinery</td> <td>8,500</td> <td></td> <td></td> </tr> <tr> <td>Utilities, Factory</td> <td>3,000</td> <td></td> <td></td> </tr> <tr> <td>Carriage Inwards on materials purchased</td> <td>7,000</td> <td></td> <td></td> </tr> </tbody> </table>		₹	₹		Materials used (Direct)		2,00,000		Productive Wages (Direct)		1,50,000				<b>3,50,000</b>	<b>Prime Cost</b>	Repairs to Plant Machinery	7,500			Rents & Rates, Factory	20,000			Depreciation on Plant & Machinery	8,500			Utilities, Factory	3,000			Carriage Inwards on materials purchased	7,000			
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	Manager Salary (3/4 <sup>th</sup> share)	12,000	<b>58,000</b>	<b>Factory Oncost or Work Expenses</b>
			<b>4,08,000</b>	<b>Works Costs</b>
	Rents & Rates, Office	5,000		
	Travelling Expenses	6,500		
	Depreciation on Office Furniture	1,200		
	Director's Fee	10,000		
	Utilities Office	1,000		
	Manager's Salary (1/4 <sup>th</sup> share)	4,000		
	General Expenses	8,300	36,000	
			<b>4,44,000</b>	<b>Total Cost</b>
	<p><b>Note:</b> The items which have been excluded from cost of production are –</p> <ol style="list-style-type: none"> <li>Loss on sale of Company's Property (being a matter of pure finance)</li> <li>Dividends paid (being appropriations of profit).</li> </ol>			
(ख)	लागत लेखांकन का मुख्य उद्देश्य क्या है?			
(b)	<b>What is the main object of Cost Accounting?</b>			<b>(5 Marks)</b>
Ans.	<p><b>Main object of Cost Accounts:</b> The main object of Cost Accounts, irrespective of the branch of industry to which they are applied, should always be to express faithfully and accurately the actual cost. The most important characteristics of any efficient costing system should be that the burden of material, labour and direct as well as indirect expenses fall where it should fall and, that no one department, process or product is made to bear charges and expenses which should have been more equitably charged to another.</p>			
(ग)	<p>निम्नलिखित के बीच अंतर बताएं (प्रत्येक का एक उदाहरण दें):</p> <ol style="list-style-type: none"> <li>संयुक्त उत्पाद और उपोत्पाद (बाई प्रोडक्ट)</li> <li>प्रचालन (ऑपरेटिंग) लागतीकरण और परिचालन (ऑपरेशन) लागतीकरण</li> </ol>			
(c)	<p><b>Distinguish the following (Give one example of each):</b></p> <ol style="list-style-type: none"> <li><b>Joint Product and By Product</b></li> <li><b>Operating Costing and Operation Costing</b></li> </ol>			<b>2.5 X 2 = 5 Marks</b>
Ans.	<p><b>i. Joint Product and By-Product:</b> In many industries when raw material is processed, a number of products are produced from the same manufacturing process. These products are called joint products or by-products. When products so produced are more or less of equal sales value, these are called joint products but when one of the products is of much greater sales value and the other product of less value, the product with greater value is known as the main product and products of lesser value are called by-products.</p> <p><b>For example</b> in an oil refinery, a number of petro – chemical products are produced such as petrol, diesel, sulphur, lubricating oil etc. These products are of almost equal value and therefore are joint products.</p>			

	<p>In a sugar mill, sugar is the main product whereas bagasse produced is a by-product because there is a lot of difference in their sales values.</p> <p>ii. <b>Operation Costing:</b> This method is adopted when it is desired to ascertain the cost of carrying out an operation in a department, for example, welding. For large undertaking, it is frequently necessary to ascertain the cost of various operations.</p> <p><b>Operating Costing :</b> This method is applicable where services are rendered rather than goods produced. The procedure is same as in the case of single output costing. The total expenses of the operation are divided by the units and cost per unit of services is arrived at. This method is employed in Railways, Road Transport, Water supply undertakings, Telephone services, Electricity companies, Hospital services, Municipal services, etc.</p> <p>(Note for examiner- All the above answers are not necessarily to be written by examinee, except important ones. Answers have been given in detail for the sake of clarity to examiner/sub examiners).</p>
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**भाग III – (प्र.सं. 6 सैद्धांतिक - अनिवार्य)**  
**Section III – (Q. No. 6 Theoretical - Compulsory)**

6.	(क)	दोहरी प्रविष्टि प्रणाली किसे कहते हैं? इसके क्या लाभ हैं?
	(a)	<b>What is Double Entry System? What are its advantages? (5 Marks)</b>
	Ans.	<p><b>Double entry system:</b> Every business transaction has two aspects, viz (i) receiving of value and (ii) giving of value. To have a complete record of a business transaction, both these aspects must be recorded in the books of accounts. Therefore, two entries are required to be made. These two entries are made in the two accounts-on the debit side of one account and on the credit side of another account. In other words, for every debit there is a corresponding credit and every debit has a corresponding credit. The recording of the two fold effect in the books is known as “Double Entry System”. The Double Entry system is so named since it records both the aspects of a transaction. We may define the double entry system as: “The double entry system is that system which records both the aspects of a transaction”.</p> <p>For example, when trader A purchases goods worth ₹ 20,000 from B on credit, two accounts are affected at the same time which are (1) Purchase Account and (2) B’s Account. Goods when purchased are coming into the business and so Purchase Account is to be debited. This account is receiving the benefit. On the other hand, B’s Account will be credited because he is supplying the goods, thus giving the benefit.</p> <p><b>Advantages of Double Entry System:</b></p> <p>i. <u>Complete record of transactions</u> - It maintains a complex record of all business transactions.</p> <p>ii. <u>A check on Arithmetical accuracy of accounts</u> - It helps to prepare a trial balance and thereby to test the arithmetical accuracy of the books.</p>

	<p>iii. <u>Ascertainment of financial results</u> - The profit earned or loss suffered during a period can be ascertained by preparation of Profit &amp; Loss Account.</p> <p>iv. <u>Ascertainment of financial position</u> - It helps to ascertain the exact financial position of the business at the end of the accounting period, through preparation of the Balance Sheet.</p> <p>v. <u>Details about every account</u> - This system permits accounts to be kept in as much detail as necessary and, therefore, offers significant information regarding every account.</p> <p>vi. <u>Less possibility of fraud</u> - As the system contains checks and counter checks, mistakes can be avoided and frauds can be easily detected.</p>
(ख )	एक ऋणपत्र को परिभाषित करें। साथ ही एक ऋणपत्र और एक शेयर के बीच भिन्नता के बिन्दुओं को गिनाएं।
(b)	<b>Define a Debenture. Also enumerate the points of distinction between a Debenture and a Share. (6 Marks)</b>
Ans.	<p><b>Debentures:</b> A debenture may be defined as an acknowledgment (mostly under seal of the company) of a debt or loan raised by a company. Just as share capital of a company is divided in a large number of parts, each part being called a share, a loan raised by a company may be divided in a large number of parts, each part being called a debenture. Debentures are serially numbered. They enable the company to raise a loan easily by enabling investors to buy as many debentures as they want.</p> <p>Debenture is a creditorship security; company has to pay interest to debenture holders at the agreed rate. It is usual to prefix 'Debentures' with the annual rate of interest. Thus, if interest @ 10% per annum has to be paid on certain debentures, these debentures will be called 10% Debentures.</p> <p><b>Distinction between Debentures and Shares:</b> The following are the points of distinction between debentures and shares :-</p> <ol style="list-style-type: none"> <li><u>Creditorship Security v. Ownership Security:</u> Whereas a debenture is a creditorship security, a share is an ownership security. It means that a debenture-holder is a creditor of the company, while a shareholder is a part-owner of the company. It is the fundamental distinction between a debenture and a share.</li> <li><u>Certainty of return:</u> A debenture-holder is certain of return on his investment. The company has to pay interest on debentures at the fixed rate agreed upon at the time of issue even if it suffers heavy losses. A shareholder cannot get dividends if the company does not earn profits. As a matter of fact, even when a company earns a profit, its Directors may decide to plough back the profits and not declare a dividend. Thus, there is no certainty of return on investment in shares.</li> <li><u>Order of repayment on winding up:</u> In case of winding up of a company, the amount of debentures will be repaid before any amount is paid to shareholders to return share capital.</li> <li><u>Restrictions on issue at a discount:</u> There are no restrictions on issue of debentures at a discount, but shares cannot be issued at a discount.</li> <li><u>Mortgage:</u> There can be mortgage debentures. It means that assets of the company can be mortgaged in favour of debenture-holders by way of security. But there can be no mortgage shares.</li> </ol>



	vi. <u>Convertibility</u> : Debentures which can be converted into shares at the option of debenture-holders can be issued. But shares convertible into debentures cannot be issued.
(ग)	मूल्यहास की सीधी रेखा (स्ट्रेट लाइन) पद्धति और क्रमागत हास (डिमीनिशन) पद्धति के अर्थ, लाभ और असुविधा तथा उपयुक्तता के अर्थ को स्पष्ट करें।
(c)	<b>Explain the meaning, advantages and disadvantages and suitability of Straight Line and Diminishing Balance methods of Depreciation. (9 Marks)</b>
Ans.	<p><b><u>Straight Line Method or Fixed Percentage on Original Cost Method:</u></b> This is the easiest and most popular method of calculating depreciation. This method provides equal periodic depreciation charges over the expected useful life of the asset. Under this method of calculating annual depreciation, it is necessary to divide the original cost of assets (<i>minus</i> its residual value, if any) by the estimated useful life (number of years) of the asset. This is the annual amount of depreciation – the same amount each year.</p> <p>The amount and rate of depreciation is calculated as follows:</p> $\text{Amount of Depreciation} = \frac{\text{Original Cost} - \text{Estimated Scrap Value}}{\text{Estimated Useful Life}}$ $\text{Rate of Depreciation in (\%)} = \frac{\text{Amount of Depreciation}}{\text{Original Cost}} \times 100$ <p><b><u>Advantages:</u></b></p> <ol style="list-style-type: none"> <li>This method is simple and easy to understand.</li> <li>It can reduce the book value of the asset equal to its residual value at the expiry of its useful life.</li> </ol> <p><b><u>Disadvantages:</u></b></p> <ol style="list-style-type: none"> <li>It ignores the fact that the efficiency of the asset falls and repairs and maintenance charges increase with the passage of time. In other words, the amount of depreciation remains constant year after whereas the amount of repairs and renewals goes on increasing as the asset grows amount older, as a result of which, the amount of total charge (i.e., depreciation <i>plus</i> repairs and renewals) in later years is more as compared to that in earlier years.</li> <li>It does not take into consideration the interest on capital invested in the asset.</li> <li>It does not provide funds for replacement of assets.</li> <li>It becomes difficult to calculate the depreciation on additions made during the year.</li> </ol> <p><b><u>Suitability:</u></b> This method is most appropriate when an asset is used uniformly from period to period, as in the case with furniture. It is also applicable when the life of an asset is affected primarily by the lapse of time rather than by the degree of use, <i>for example</i>, lease, copyrights, patents rights etc.</p> <p><b><u>Diminishing Balance or Written Down Value Method:</u></b> Under this method, depreciation is charged at a fixed percentage every year on the reducing balance</p>

	<p>of the asset. Therefore, the amount of depreciation goes on diminishing year after year. The rate of depreciation under this method can be calculated by applying the following formula:</p> $r = \left[ 1 - n \sqrt[n]{\frac{S}{C}} \right] \times 100$ <p>Where <math>r</math> denotes the rate of depreciation, <math>n</math> is the number of years, <math>S</math> is the residual value, and <math>C</math> is the cost of the asset.</p> <p><b><u>Advantages:</u></b></p> <ol style="list-style-type: none"> <li>This method puts an equal burden for use of the asset on each subsequent year.</li> <li>The method is simple to understand and easy to follow.</li> <li>This method is recognized by the income tax authorities in India.</li> </ol> <p><b><u>Disadvantages:</u></b></p> <ol style="list-style-type: none"> <li>The value of the asset cannot be brought down to zero under this method.</li> <li>The determination of rate of depreciation is difficult under this method as compared to the straight line method.</li> </ol> <p><b><u>Suitability:</u></b> This method is suitable for those assets where the amount of repairs and renewals are expected to be more in later years as compared to earlier years and for those assets where the possibility of obsolescence is more. Thus, the method is suitable for plant and machinery, building, computers etc.</p> <p><b>(Note for examiner- All the above answers are not necessarily to be written by examinee, except important ones. Answers have been given in detail for the sake of clarity to examiner/sub examiners).</b></p>
7.	<p>(क) निम्नलिखित में से किन्हीं दो को स्पष्ट करें:</p> <ol style="list-style-type: none"> <li>अंडर राइटिंग</li> <li>बोनस शेयरों का निर्गम</li> <li>राइट्स इश्यू</li> </ol>
	<p>(a) <b>Explain any two of the following:</b></p> <ol style="list-style-type: none"> <li><b>Underwriting</b></li> <li><b>Issue of Bonus Shares</b></li> <li><b>Rights Issue</b></li> </ol> <p style="text-align: right;"><b>(2X5=10 Marks)</b></p>
An s.	<p>(i) <b><u>Underwriting:</u></b> Underwriting means undertaking a responsibility or giving a guarantee that the shares or debentures offered to the public will be subscribed for. There are firms which undertake this sort of work and are very useful to Companies which want to raise funds by issue of shares or debentures. If the shares or debentures are not taken up by the public wholly, the underwriters will have to take them up and pay for them. For this service, they charge a commission which is generally calculated at a specified rate on the issue price of the whole of the shares or debentures underwritten. Even if the public takes up all the shares or debentures and the underwriters are not called upon to take up any share, commission will be payable still.</p>

	<p><b>(ii) Issue of Bonus Shares:</b> Bonus Shares are the shares allotted to the existing equity shareholders without any consideration being received from them, in cash or kind. These are issued to Capitalise the profits of the Company. The bonus issue can be made only out of free reserve built out of the genuine profits or share premium collected in cash. Reserves created by revaluation of fixed assets are not capitalized.</p> <p>On Issue of bonus shares, reserve used for such an issue are debited and Bonus to Equity Shareholders Account is credited with the amount for which bonus shares are issue. Then, Bonus to Equity Shareholders Account is debited and Equity Share capital Account is credited with the amount of the issue.</p> <p><b>(iii) Rights Issue:</b> When a company which has already issued shares wants to make a further issue of shares, it is under a legal obligation to first offer the fresh issue to the existing shareholders (under the company has resolved otherwise by a special resolution). Such an issue of shares is called rights issue. The right of the existing shareholder to buy shares from the company is transferable. If the market price of shares is higher than the amount at which the company has offered new shares, the right to buy shares from the company will carry a price (which is called value of right).</p>												
(ख )	<p>पी.क्यू.आर. लिमिटेड ₹ 100 प्रत्येक मूल्य के 10,000, 12% सिक्क्योर्ड ऋणपत्र जारी करता है। यदि ऋणपत्र निम्नलिखित रूप में है तो जर्नल प्रविष्टि करें:</p> <p>i. वे सममूल्य पर मोचनीय हैं और 3% के प्रीमियम पर जारी किए जाते हैं।</p> <p>ii. वे 5% प्रीमियम पर मोचनीय हैं और 2% बट्टा पर जारी किए जाते हैं।</p>												
(b)	<p><b>PQR Ltd. issues 10,000, 12% Secured Debentures of ₹ 100 each. Give journal entries if the debentures:</b></p> <p><b>i. Are redeemable at par and are issued at a premium of 3%.</b></p> <p><b>ii. Are redeemable at a premium of 5% and are issued at a discount of 2%.</b></p> <p style="text-align: right;"><b>(2X5=10 Marks)</b></p>												
An s.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Journal</th> <th style="text-align: center;">Dr.</th> <th style="text-align: center;">Cr.</th> </tr> <tr> <th></th> <th style="text-align: center;">₹</th> <th style="text-align: center;">₹</th> </tr> </thead> <tbody> <tr> <td>           (i) Issued at a Premium-            Bank Dr. 10,30,000                To 12% Debentures 10,00,000                To Premium on Issue of Debentures Account/                Securities Premium Account 30,000            (Issue of 10,000 12% Debentures of ₹ 100 each at a premium of 3%)         </td> <td></td> <td></td> </tr> <tr> <td>           (ii) Debentures issued at a discount of 2% but redeemable at a premium of 5%:-            Bank Dr. 9,80,000            Loss on Issue of Debentures Account Dr. 70,000                To 12% Debentures 10,00,000                To Premium on Redemption of Debentures Account 50,000            (Issue of 10,000 12% Debentures issued at a discount of 2% but redeemable at a premium of 5%)         </td> <td></td> <td></td> </tr> </tbody> </table>	Journal	Dr.	Cr.		₹	₹	(i) Issued at a Premium- Bank Dr. 10,30,000 To 12% Debentures 10,00,000 To Premium on Issue of Debentures Account/ Securities Premium Account 30,000 (Issue of 10,000 12% Debentures of ₹ 100 each at a premium of 3%)			(ii) Debentures issued at a discount of 2% but redeemable at a premium of 5%:- Bank Dr. 9,80,000 Loss on Issue of Debentures Account Dr. 70,000 To 12% Debentures 10,00,000 To Premium on Redemption of Debentures Account 50,000 (Issue of 10,000 12% Debentures issued at a discount of 2% but redeemable at a premium of 5%)		
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		(Note for examiner- All the above answers are not necessarily to be written by examinee, except important ones. Answers have been given in detail for the sake of clarity to examiner/sub examiners).
8.	(क)	संयुक्त पूंजी कम्पनी को परिभाषित करें। भारत में संयुक्त पूंजी कंपनियां किस अधिनियम से नियंत्रित होती हैं?
	(a)	<b>Define Joint Stock Companies. Joint Stock Companies in India are governed by which Act? (5 Marks)</b>
	Ans.	<p><b>Joint Stock Company:</b> A Joint Stock Company is a voluntary association of persons formed for the purpose of some business for profit with common capital, divisible into transferable shares and possessing a corporate legal entity and a common seal. It is created by a process of law and can be put to an end only by a process of law. It is a legal person and is something different from its members. It is, therefore, capable of acting in its own name. But as it has no physical existence, it must act through its agents and all the contracts entered into by its agents must be under the seal of the company. The members as such do not carry on the business of the company. A group of persons who are individually called the directors and collectively form the Board of Directors are appointed. The company acts through the Board of Directors or subordinates appointed by the Board for the purpose.</p> <p>Joint Stock Companies in India are governed by the Companies Act, 2013.</p>
	(ख )	प्रीमियम पर शेयरों का जारी होना किसे कहते हैं और बट्टे पर शेयरों के जारी होने का क्या अर्थ है?
	(b)	<b>What is issue of shares at premium and what do you mean by issue of shares at discount? (5 Marks)</b>
	Ans.	<p><b>Issue of shares at premium:</b> A company can issue its shares at a premium i.e at a higher price than the face value, provided there is a public demand for such shares at a higher value. The premium received on issue of shares must not be mixed with the share capital money, but must be credited to a separate account styled "Premium on Issue of Shares Account", and shown as a separate item on the liabilities side of the Balance Sheet.</p> <p>The amount earned by a company on issue of its shares at a premium cannot be said to be profits earned in the usual course of its business, and as such, must be treated as Capital Profits and not transferred to Profit and Loss Account.</p> <p><b>Issue of shares at discount:</b> It shall be lawful for a company to issue at a discount, share in the company of a class already issued, provided that:</p> <ol style="list-style-type: none"> <li>The issue of the shares at a discount must be authorized by a resolution passed in the General Meeting of the company and must be sanctioned by the Court;</li> <li>The resolution must specify the maximum rate of discount (as permitted by the Central Government) at which shares are to be issued;</li> <li>Not less than one year must, on the date of issue, have elapsed since the date on which the company was entitled to commence business;</li> <li>The shares to be issued at a discount must be issued within two months after the date on which the issue is sanctioned by the Court</li> </ol>

		or within such extended time as the Court may allow.
	(ग)	उचंत लेखा पर संक्षिप्त टिप्पणी लिखें।
	(c)	<b>Write short note on Suspense Accounts. (4 Marks)</b>
	An s.	<b>Suspense Account:</b> A suspense account is an account in which the amount of difference in trial balance is put till such time that errors are located and rectified. If the debit side of trial balance is more than the credit side, then the difference is put on the credit side of the suspense account. If the credit side of trial balance is more than the debit side then the difference is put on the debit side of the suspense account. Debit balance in the suspense account is shown on the assets side of the balance sheet, while the credit balance is shown on the liabilities side. After opening this account, one-sided errors are rectified by passing journal entry through suspense account. Posting of these entries is made in the suspense account when all the errors leading to disagreement of the trial balance are rectified and the suspense account is automatically closed.
	(घ)	निम्नलिखित में से किन्ही दो को परिभाषित करें- i. व्यापार लेखा ii. लाभ और हानि लेखा iii. तुलन पत्र
	(d)	<b>Define any two of the following- i. Trading account ii. Profit and Loss account iii. Balance Sheet. (3X2=6 Marks)</b>
	An s.	<b>(i) Trading Account:</b> Preparation of Trading Account is the first stage in the process of the preparation of final accounts. It is prepared to find out gross profit or gross loss. Gross Profit or Gross Loss is the difference between the 'Cost of goods sold' and 'Sales'. If the sales are more than cost of goods sold, the difference between the two is <b>Gross Profit</b> . On the other hand, if the cost of goods sold is more than the sales, the difference is <b>Gross Loss</b> . Opening stock, Purchases, Direct Expenses are entered on the debit side of the Trading Account and items shown on the right side namely, Sales and Closing Stock are entered on the credit side of the Trading Account. If the total of the credit side is more than that of the debit side, the difference is Gross Profit which is entered on the debit side of the Trading Account. If the total of the debit side is more than that of the credit side, the difference is Gross Loss which is entered on the credit side of the Trading Account. Gross Profit or Gross Loss will be transferred to Profit and Loss Account.  <b>(ii) Profit &amp; Loss Account:</b> Gross Profit or Gross Loss is taken to Profit & Loss Account. All the remaining expenses and losses which have not been entered into Trading Account are shown on the debit side. Income and gains, other than sales, will be shown on the credit side. The difference between the two sides is either net profit or net loss which is taken to the capital account of the proprietor. Net Profit is added to the Capital and Net Loss is deducted from the Capital.

	<p><b>(iii) Balance Sheet:</b> Balance sheet may be defined as a statement which sets out the assets and liabilities of a firm as at a certain date. It is true only on that date and not later. All assets and liabilities are shown in the Balance Sheet. On the right hand side are shown the various assets and on the left hand side are shown the liabilities and capital of the firm. Balance Sheet is prepared to ascertain the financial position of the business at the end of the financial year.</p>																		
9.	<p>31 मार्च 2015 को मेसर्स थिन &amp; शोर्ट की रोकड़ बही ने बैंक में ₹ 2,760 के शेष को दर्शाया। उन्होंने 31 मार्च से पूर्व ₹ 90,000 की धनराशि के चैक बैंक को भेजे थे, किन्तु पास बुक से यह पता चलता है कि उस तारीख से पूर्व केवल ₹ 84,000 के चैक को क्रेडिट किया गया था। इसी प्रकार मार्च माह के दौरान जारी किए गए ₹ 85,000 के चैकों में से ₹ 2,500 के चैकों को अप्रैल में प्रस्तुत किया गया था और शेष का भुगतान मार्च में ही कर दिया गया था।</p> <p>पास बुक में निम्नलिखित भुगतानों को भी दर्शाया गया था:</p> <p>(क) स्थायी अनुदेशों के अनुसार ₹ 3,320 प्रीमियम (संयुक्त जीवन पॉलिसी); तथा (ख) अनुदेशों के अनुसार एक वचन पत्र के प्रति ₹ 5,000/-</p> <p>पास बुक ने यह दर्शाया कि बैंक ने सरकारी प्रतिभूतियों पर ब्याज के रूप में ₹ 6,000 वसूल किया था। बैंक ने ब्याज के रूप में ₹ 50 और बैंक प्रभार के रूप में ₹ 20 को प्रभारित किया है। रोकड़ बही में भुगतानों, प्राप्तियों, ब्याज आदि की कोई प्रविष्टि नहीं थी।</p> <p>यह पता चला था कि रोकड़ बही में 20 मार्च को क्रेडिट बैंक स्तम्भ के योग में ₹ 110 कम था।</p> <p>31 मार्च 2015 की स्थिति के अनुसार एक बैंक समाधान विवरण तैयार करें।</p>																		
	<p><b>On 31<sup>st</sup> March, 2015 the Cash Book of M/s. Thin &amp; Short showed a balance of ₹ 2,760 at bank. They had sent cheques amounting to ₹ 90,000 to the bank before 31<sup>st</sup> March, but it appears from the Pass Book that cheques worth only ₹ 84,000 had been credited before that date. Similarly, out of cheques for ₹ 85,000 issued during the month of March, cheques for ₹ 2,500 were presented in April, the remaining having been paid in March itself.</b></p> <p><b>The Pass Book also showed the following payments:</b></p> <p><b>(a) ₹ 3,320 premium (On the joint life policy) according to standing instructions; and (b) ₹ 5,000 against a promissory note, as per instructions.</b></p> <p><b>The Pass Book showed that the bank had collected ₹ 6,000 as interest on Government securities. The bank had charged interest ₹ 50 and bank charges, ₹ 20. There was no entry in the Cash Book for the payments, receipts, interest, etc.</b></p> <p><b>It was found that the total to the credit Bank column in the Cash Book on 20<sup>th</sup> March was ₹ 110 short.</b></p> <p><b>Prepare the Bank Reconciliation Statement as on 31<sup>st</sup> March, 2015. (20 Marks)</b></p>																		
An s.	<p style="text-align: center;"><b><u>Bank Reconciliation Statement as on 31<sup>st</sup> March, 2015</u></b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;"><u>Plus</u></th> <th style="width: 20%; text-align: center;"><u>Minus</u></th> </tr> <tr> <th></th> <th style="text-align: center;">₹</th> <th style="text-align: center;">₹</th> </tr> </thead> <tbody> <tr> <td>Balance as per Cash Book</td> <td style="text-align: center;">2,760</td> <td></td> </tr> <tr> <td>Cheques paid in but not yet credited by bank*</td> <td></td> <td style="text-align: center;">6,000</td> </tr> <tr> <td>Cheques issued but yet not presented</td> <td style="text-align: center;">2,500</td> <td></td> </tr> <tr> <td>Payments made by bank, entered in the Pass Book but</td> <td></td> <td></td> </tr> </tbody> </table>		<u>Plus</u>	<u>Minus</u>		₹	₹	Balance as per Cash Book	2,760		Cheques paid in but not yet credited by bank*		6,000	Cheques issued but yet not presented	2,500		Payments made by bank, entered in the Pass Book but		
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no yet entered in the Cash Book, ₹ (3,320+5,000)	8,320
Interest on Government securities, entered in the Pass Book but not yet entered in the Cash Book	6,000
Interest and bank charges, charged by bank, entered in the Pass Book but not yet entered in the Cash Book	70
Error in totaling the bank column (credit) on 20 <sup>th</sup> March	110
Overdraft as per Pass Book	<u>3,240</u> <u>14,500</u>
	<u>14,500</u>
Minus items being more than the plus items, the difference denotes that at the bank an overdraft is being shown against M/s. Thin and Short.	
If the balance at bank as per Cash Book is properly corrected, it will be ₹ 260, thus-	
	₹
Balance as already shown	2,760
<i>Add:</i> Interest collected by Bank	<u>6,000</u>
	8,760
<i>Less:</i> Payments made by bank:-	₹
Premium	3,320
Promissory Note	5,000
Correction for wrong totaling	110
Interest charged by bank	50
Bank Charges	<u>20</u>
<u>8,500</u>	<u>260</u>
The Bank Reconciliation Statement will then appear as follows:-	
	₹
Balance as per Cash Book	260
<i>Add:</i> Cheques issued but not yet presented	<u>2,500</u>
	2,760
<i>Less:</i> Cheques paid in but not yet credited	<u>6,000</u>
<b>Overdraft as per Pass Book</b>	<b><u>3,240</u></b>
*Out of cheques worth ₹ 90,000 deposited, ₹ 84,000 worth have been	

		cleared in the month of March itself; hence only ₹ 6,000 worth of cheques remain to be cleared.
10.	(क)	किन कारणों से परिसम्पत्ति का मूल्यहास होता है? मूल्यहास के लिए व्यवस्था किए जाने की क्या आवश्यकता है?
	(a)	<b>What factors cause depreciation of an asset? What is the necessity of provision for depreciation? (10 Marks)</b>
	An s.	<p><b><u>Following factors cause depreciation –</u></b></p> <ol style="list-style-type: none"> <li>Wear and tear to actual use;</li> <li>Efflux of time – Mere passage of time will cause a fall in the value of an asset even if it is not used;</li> <li>Obsolescence – A new invention or a permanent change in demand may make the asset useless;</li> <li>Accident; and</li> <li>Fall in market price.</li> </ol> <p>Notwithstanding a few exceptions like land, antiques, old paintings etc, all other assets depreciate. Though current assets may also lose value, the term depreciation is used only in respect of fixed assets and is usually confined to the fall in value caused by factors (1) and (2) mentioned above.</p> <p>One peculiar thing about depreciation is that it is not visible like other expenses till the very end. In case of other expenses, the expenditure is patent and hence everybody provides for such expenses before one says, “This is the profit that I have earned this year”. Not so with depreciation. Some people, therefore, do not deduct depreciation from the gross earnings to ascertain the net profit. This is dangerous.</p> <p><b><u>Provision for depreciation is necessary primarily because of three factors –</u></b> These are –</p> <ol style="list-style-type: none"> <li>The cost of a fixed asset keeps declining throughout the period it is in use. In other words, it means that the cost of a fixed asset gets used up during the period of its use. This decline in the value of asset has to be treated as cost or expense and debited to the Profit and Loss Account, otherwise profit will not be correctly assessed.</li> <li>To continue to show the fixed assets at their original worth in the balance sheet will over-estimate the value of the assets possessed by the firm when really, due to wear and tear and efflux of time, the value of the assets is much less. Depreciation therefore, must be accounted for in order to present the assets at their proper value.</li> <li>The amounts debited in the Profit and Loss Account are retained in the business (no payment is made like for other expenses). These are available for replacement of the asset when its life is over. Funds would not be collected for this purpose without accounting for depreciation.</li> </ol>
	(ख)	एक फर्म ने 1 जून, 2011 को ₹ 50,000 मूल्य की एक मशीन की खरीद की। प्रति वर्ष 10 प्रतिशत की दर से मूल्यहास



		को बढ़े खाता डाला जाता है। फर्म प्रतिवर्ष 31 मार्च को अपनी बहियों को बंद करता है। 31 मार्च 2016 को समाप्त पांच लेखांकन वर्ष के लिए सीधी रेखा (स्ट्रेट लाइन) पद्धति और हासित (रिटेन डाउन) मूल्य पद्धति के अधीन अलग-अलग मशीनरी लेखा तैयार करें।								
	<b>(b)</b>	<b>A firm purchased machinery on 1<sup>st</sup> June, 2011 for ₹ 50,000. Depreciation is written off @ 10% per annum. The firm closes its books on 31<sup>st</sup> March every year. Prepare Machinery Account under Straight Line Method and Written down Value Method separately for five accounting years ending 31<sup>st</sup> March, 2016.</b>  <b>(10 Marks)</b>								
<b>An</b>	<b><u>Machinery Account</u></b>									
<b>s.</b>	<b>Dr.</b>					<b>Cr.</b>				
	Date	Particulars	LF	Straight Line Method (₹)	Written Down Value Method (₹)	Date	Particulars	LF	Straight Line Method (₹)	Written Down Value Method (₹)
	2011 June 1	To Bank		50,000	50,000	2012 Mar 31	By Depreciation By Balance c/d		4,167 45,833	4,167 45,833
				50,000	50,000				50,000	50,000
	2012 April 1	To Balance b/d		45,833	45,833	2013 Mar 31	By Depreciation By Balance c/d		5,000 40,833	4,583 41,250
				45,833	45,833				45,833	45,833
	2013 April 1	To Balance b/d		40,833	41,250	2014 Mar 31	By Depreciation By Balance c/d		5,000 35,833	4,125 37,125
				40,833	41,250				40,833	41,250
	2014 April 1	To Balance b/d		35,833	37,125	2015 Mar 31	By Depreciation By Balance c/d		5,000 30,833	3,713 33,412
				35,833	37,125				35,833	37,125
	2015 April 1	To Balance b/d		30,833	33,412	2016 Mar 31	By Depreciation By Balance c/d		5,000 25,833	3,341 30,071
				30,833	33,412				30,833	33,412
	2016 April 1	To Balance b/d		25,833	30,071					

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

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

अगस्त/August, 2016

विषय : प्रश्न पत्र IV – सेवा विनियमावली  
(व्यावहारिक - पुस्तकों की सहायता के)  
SUBJECT: PAPER IV – SERVICE REGULATIONS  
(PRACTICAL – WITH BOOKS)

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 100

टिप्पणियां/Notes :

1. सभी अभ्यर्थियों के लिए भाग-I और भाग-II अनिवार्य हैं। भाग-III में अभ्यर्थी उप-भाग (क), (ख), (ग) अथवा (घ) से केवल एक का चयन कर उसे हल करें जिसके लिए अनुमति प्रदान की गई है।  
Section-I and Section-II are compulsory for all candidates. In Section-III, candidates may opt and attempt any one from Sub-Section (A), (B), (C) or (D) for which permission is granted.
2. भाग-III के उप-भाग में दिए गए प्रश्नों के उत्तर अलग उत्तर पुस्तिका में लिखे जाने चाहिए, जबकि भाग-I तथा भाग-II के उत्तर केवल एक उत्तर पुस्तिका में लिखे जाने चाहिए।  
Answers to question under Sub-Sections of Section-III should be written in separate answer book while answer to Section-I and Section-II shall be written in one answer book only.
3. कुल मिलाकर अभ्यर्थियों द्वारा 11 प्रश्नों को हल करना है: भाग-I से 6 प्रश्नों में से 4 प्रश्न, भाग-II से 5 प्रश्नों में से 3 प्रश्न और भाग-III से 6 प्रश्नों में से 4 प्रश्नों को।  
In all, candidates are to attempt 11 questions: 4 questions out of 6 questions from Section-I, 3 questions out of 5 questions from Section-II and 4 questions out of 6 questions from Section-III.
4. भाग-I में प्रत्येक प्रश्न 9 अंकों का है और भाग-II का प्रत्येक प्रश्न 8 अंकों का है। भाग-III में प्रत्येक प्रश्न 10 अंकों का है।  
Each question in Section-I carries 9 marks and that of each question of Section-II carries 8 marks. In Section-III, each question carries 10 marks.
5. उत्तर के समर्थन में कारणों को अवश्य ही दिया जाना चाहिए। उत्तर के समर्थन में प्राधिकार को अवश्य ही उद्धृत करना चाहिए।  
Reasons must be given in support of the answers. Authority must be quoted in support of the answers.
6. प्रश्नों के सभी खंडों का उत्तर केवल एक ही स्थान पर दिया जाना चाहिए।  
Answers to all parts of questions should be written in one place only.
7. भाग/उप-भाग का उल्लेख समुचित रीति से किया जाना चाहिए।  
Indication of Section/Sub-Section shall appropriately be made.

<b>भाग-I</b>	
<b>SECTION-I</b>	
<b>[वेतन एवं भत्ते (सिविल)]</b>	
<b>[Pay &amp; Allowances (Civil)]</b>	
<b>(सभी के लिए)</b>	
<b>(Common to All)</b>	
1.	(क) एक वरिष्ठ लेखा अधिकारी श्री 'ए' दिनांक 23.02.2014 को अस्पताल में भर्ती हुआ था। उसे दिनांक 31.3.2014 को अधिवर्षिता की आयु प्राप्त होने के पश्चात दिनांक 15.3.2014 को अस्पताल से छुट्टी मिली थी। उसके चिकित्सा दावे की प्रतिपूर्ति कौन करेगा?
	<b>(a) Mr. 'A' a Sr. AO was admitted in hospital on 23.2.2014. He was discharged from the hospital on 15.3.2014 after attaining the age of superannuation on 31.3.2014. Who will reimburse his medical claim? (2 Marks)</b>
	<b>Ans.</b> The reimbursement claim will be paid by the official's own office.
	(ख) कृपया बताएं कि निम्नलिखित आय में से कौन सी आय को आयकर से पूर्णतः छूट प्राप्त है: (i) मृत्यु/सेवानिवृत्ति उपदान (ii) पेंशन का संराशीकृत मूल्य (iii) सेवा छोड़ने पर छुट्टी वेतन के बराबर भुगतान किया गया रोकड़ (iv) सामान्य भविष्य निधि की अंतिम निपटारा धनराशि (v) औद्योगिक विवाद अधिनियम, 1947 के अधीन एक कर्मकार के द्वारा प्राप्त प्रतिपूर्ति
	<b>(b) Please indicate as to which of the following income are fully exempted from income tax: (5 Marks)</b> <b>(i) Death/Retirement gratuity</b> <b>(ii) Commuted value of pension</b> <b>(iii) Cash equivalent of leave salary paid on quitting service</b> <b>(iv) Final settlement amount of G.P.F.</b> <b>(v) Compensation received by a workman under Industrial Disputes Act, 1947</b>
	<b>Ans.</b> All the incomes listed at (i) to (v) are fully exempt from income tax.
	(ग) सी.जी.ई.आई.एस. 1980 के दो घटक कौन से हैं और इन दो घटकों के बीच योजना अंशदान को किस प्रकार प्रभाजित (अपोरशन्ड) किया जाता है?
	<b>(c) What are the two components of CGEGIS, 1980 and how is the subscription to the scheme apportioned between these two components? (2 Marks)</b>
	<b>Ans.</b> The scheme has got two funds - insurance fund and savings fund. The subscription to the scheme is apportioned between the Insurance Fund and Savings Fund at the rate of 31.25% and 68.75% respectively up to 31.12. and 30% and 70% w.e.f. 01.01.1988.
2.	(क) एक महिला सरकारी कर्मचारी ने अपनी संतान देखभाल छुट्टी के दौरान छुट्टी यात्रा रियायत के लिए आवेदन दिया।

		क्या यह स्वीकार्य है?
	(a)	<b>A woman Government servant applied for LTC during her child care leave. Is it admissible? (3 Marks)</b>
	Ans.	Ans.9 (a) LTC is not admissible as child care leave is granted for specific purpose of taking care of a minor child for rearing or for looking after any other need of the child during examination etc.
	(ख)	क्या दौरे पर यात्रा के साथ छुट्टी यात्रा रियायत को संयुक्त किया जा सकता है?
	(b)	<b>Can LTC be combined with journey on tour? (3 Marks)</b>
	Ans.	Yes.
	(ग)	छुट्टी के परिवर्तन (कम्यूटेशन) के लिए क्या ऐसी कोई स्थितियां हैं जहां चिकित्सा प्रमाण-पत्र का प्रस्तुतीकरण अपेक्षित नहीं है?
	(c)	<b>Are there any situations where production of medical certificate is not required for commutation of leave? (3 Marks)</b>
	Ans.	Production of medical certificate is not required for commutation of leave in the following situation: (i) Commutation of HPL up to a maximum of 180 days for approved course of study in public interest. (ii) Commuted leave up to 60 days to female Govt. servants on adoption of a child. (iii) Commutation of leave in continuation of maternity leave.
3.	(क)	परिचालन स्टाफ के लिए एक सप्ताह में कितने कार्य घंटे होते हैं? क्या कार्य दिवस और अवकाशों के लिए समयोपरि भत्ते की दरें भिन्न-भिन्न हैं?
	(a)	<b>What are the working hours in a week for the operative staff? Is there any Over Time Allowance (OTA) rates difference for working day and holidays? (2 Marks)</b>
	Ans.	In respect of Operative staff the prescribed hour of weekly duty is 48 hrs. Yes OTA rates for the working day and holidays are different.
	(ख)	क्या राजपत्रित अधिकारियों को समयोपरि भत्ता स्वीकार्य है और किन शर्तों के अधीन?
	(b)	<b>Is Over Time Allowances admissible to Gazetted officers and under what conditions? (2 Marks)</b>
	Ans.	Concession of Overtime allowance is admissible to the Gazatted officers holding posts of Private Secretary Addl. Private Secretary, Assistant Private Secretary or First Personal Assistant to Ministers/Deputy Ministers who have not been allowed full pay of the said posts but whose pay has been restricted under FR 55.
	(ग)	एक सरकारी कर्मचारी को स्वीकार्य गृह निर्माण अग्रिम की अधिकतम धनराशि कितनी है और क्या इसमें छूट प्रदान की जा सकती है?
	(c)	<b>What is the maximum amount of HBA admissible to a Government servant and can it be relaxed? (2 Marks)</b>

	<b>Ans.</b>	Rs. 30 Lakhs, it can be relaxed upto a maximum ceiling of 25% of the cost ceiling.
	(घ)	10 वर्षों की सेवा बची रहने वाले एक कर्मचारी को स्वीकार्य गृह निर्माण अग्रिम की धनराशि का निर्धारण आप किस प्रकार करेंगे?
	<b>(d)</b>	<b>How will you determine the amount of HBA admissible to an official left with 10 years of service? (3 Marks)</b>
	<b>Ans.</b>	The admissible amount of HBA will be determined with reference to the repaying capacity worked out as under:- Upto 50% of Basic pay + DP + Stagnation increment + NPA DCRG upto 75% may also be adjusted.
4.	(क)	एक सरकारी कर्मचारी ने निरीक्षण क्वार्टरों में वास के दौरान गृह किराया भत्ता का दावा किया है। कृपया टिप्पणी करें।
	<b>(a)</b>	<b>A Government servant while staying in Inspection Quarters has claimed HRA. Please comment. (2 Marks)</b>
	<b>Ans.</b>	A government servant staying in the Inspection Quarters in the Hqr of his posting will not be entitled to draw HRA for the period during which he stays in the Inspection Quarter.
	(ख)	पूर्वोत्तर क्षेत्रों में तैनाती के दौरान एक सरकारी कर्मचारी द्वारा आवास को रोके रखने के लिए एक वर्ष में कितनी बार प्रमाण-पत्र प्रस्तुत करना पड़ता है?
	<b>(b)</b>	<b>How many times in a year a Government servant has to furnish a certificate for his retention of accommodation when posted to NE regions. (2 Marks)</b>
	<b>Ans.</b>	A Government servant has to furnish a certificate twice a year i.e. on 31st January and 31st July every year.
	(ग)	श्री 'एक्स', एक लेखा अधिकारी ने दिनांक 10.4.2015 से 9.5.2015 तक 30 दिनों की पूर्व-स्वीकृत अर्जित छुट्टी का उपयोग किया। उसने 31.5.2015 को अधिवर्षिता प्राप्त की। सेवानिवृत्ति के समय उसके क्रेडिट में 200 दिनों की अर्धवेतन छुट्टी थी। उसने चिकित्सा प्रमाण-पत्र के साथ विधिवत समर्थित 5.6.2015 को 20 दिनों के लिए छुट्टी के संराशीकरण के लिए आवेदन किया। आप चिकित्सा आधार पर अर्जित छुट्टी से अर्धवेतन छुट्टी के संराशीकरण के लिए उसकी प्रार्थना को किस प्रकार विनियमित करेंगे?
	<b>(c)</b>	<b>Mr. 'X', an Accounts officer availed himself of pre-sanctioned EL for 30 days from 10.4.2015 to 9.5.2015. He superannuated on 31.5.2015. At the time of retirement he had 200 days HPL at his credit. He applied for commutation of leave for 20 days on 5.6.2015 duly supported with a medical certificate. How will you regulate his request for commutation of leave from EL to HPL on medical ground? (3 Marks)</b>
	<b>Ans.</b>	Commutation of leave of one kind into leave of another kind is not admissible after a govt. servant ceases to be in service. Hence, the request of Mr.'X' will stand rejected.
	(घ)	एक महिला सरकारी कर्मचारी ने 18 जनवरी 2015 को जन्म लिए एक संतान के लिए 23 मार्च 2016 को अपने कार्यालय को साठ दिनों के लिए संतान दत्तक ग्रहण छुट्टी लिए आवेदन किया। क्या छुट्टी स्वीकार्य है?
	<b>(d)</b>	<b>A woman Government servant applied for child adoption leave for sixty days to her office on 23<sup>rd</sup> March 2016 for a child born on 18<sup>th</sup> January 2015. Whether the leave is</b>

		<b>admissible? (2 Marks)</b>
	<b>Ans.</b>	No. The leave is admissible on valid adoption of a child below the age of one year.
5.	(क)	एक सरकारी कर्मचारी का सेवा के दौरान निधन हो गया। क्या यात्रा भत्ता उसके परिवार के लिए स्वीकार्य है और किस सीमा तक?
	<b>(a)</b>	<b>A person died in service, whether TA is admissible to his family and to what extent? (3 Marks)</b>
	<b>Ans.</b>	It will be admissible to members of the family, as defined in SR 2(8) for purpose of TA rules, provided the Journey is completed within one year after the death of Government servant. It is admissible by the shortest route from last headquarters of the Government servant to the normal place of residence which is entered in his service book.
	(ख)	उस सरकारी कर्मचारी के स्थायी यात्रा भत्ता का विनियमन किस प्रकार किया जाता है जो या तो स्थायी रूप से अथवा स्थानापन्न रूप से दो अथवा अधिक पदों को धारण करता है जिसमें प्रत्येक दोनों के साथ एक स्थायी यात्रा भत्ता संबद्ध है?
	<b>(b)</b>	<b>How is the permanent travelling allowance of Government servant holding either substantively or in officiating capacity, two or more posts to each of which a permanent travelling allowance is attached to be regulated? (2 Marks)</b>
	<b>Ans.</b>	He /she may be granted such permanent allowance, not exceeding the total of all the allowances, as the competent authority may consider to be necessary in order to cover the travelling expenses which he has to incur.
	(ग)	विदेश सेवा में एक सरकारी कर्मचारी को चिकित्सा प्रमाण-पत्र पर देय अर्धवेतन छुट्टी की आधी धनराशि से अनधिक परिवर्तित छुट्टी को कौन स्वीकृत कर सकता है?
	<b>(c)</b>	<b>Who can sanction commuted leave not exceeding half the amount of half pay leave due to a Government servant in foreign service on medical certificate. (2 Marks)</b>
	<b>Ans.</b>	The authority who sanctioned the transfer to Foreign Service.
	(घ)	एक महिला सरकारी कर्मचारी ने आकस्मिक छुट्टी के साथ संतान देखभाल छुट्टी को सम्मिलित कर लिया है। क्या यह स्वीकार्य है?
	<b>(d)</b>	<b>A woman Government servant combined her child care leave with casual Leave. Is it admissible? (2 Marks)</b>
	<b>Ans.</b>	<b>Yes.</b>
6.	(क)	रक्षा लेखा विभाग के एक अधिकारी 'वाई', जो स्वयम का नियंत्रण अधिकारी है, का निधन सेवा के दौरान हो गया। उसके परिवार, जिसमें उसकी विधवा और दो संतानें सम्मिलित हैं, ने अपने गृहनगर जाने के लिए यात्रा भत्ता अग्रिम के लिए आवेदन किया है। इसकी स्वीकार्यता पर टिप्पणी करें और यदि यह स्वीकार्य है तो इसे कौन स्वीकृत कर सकता है?
	<b>(a)</b>	<b>'Y', an officer of the DAD, who is his own Controlling Officer, died while in service. His family, comprising his widow and two children, applied for an advance of TA to proceed to their home-town. Comment on its admissibility, and who can sanction it, if admissible? (3 marks)</b>

	<b>Ans.</b>	The advance is admissible only to one member of the family of the deceased Govt. servant on behalf of all. He/She should be the widower/widow or any member of the family, within the definition of the term 'Family' who is major and of sound mind. Head of Department may sanction such an Advance.
	(ख)	एक व्यक्ति को प्रथम अग्रिम आहरित किए जाने के दो वर्षों के पश्चात एक द्वितीय बाइसकिल अग्रिम का भुगतान किया गया था। क्या यह सही है?
	<b>(b)</b>	<b>A second bicycle advance was paid to an individual after two years of the drawal of the first advance. Is it correct? (3 marks)</b>
	<b>Ans.</b>	Advances are not paid within three years of the grant of a previous advance for the same purpose unless satisfactory evidence is produced by the Govt. Servant concerned to the effect that the bicycle purchased with the earlier advance has been lost or has become unserviceable.
	(ग)	क्या किसी सरकारी कर्मचारी को बिना स्थायी नियुक्ति के लोक निधि से अग्रिम की स्वीकृति की जा सकती है?
	<b>(c)</b>	<b>Can a government servant without substantive appointment granted advance from public fund? (3 Marks)</b>
	<b>Ans.</b>	A government servant without substantive appointment may be granted advance from public fund provided he furnishes along with his application for the grant of such advance a Surety Bond from a permanent Central Government servant having a status comparable to, or higher than, that of a government servant who applies for the advance.

<b>भाग-II (सभी के लिए)</b>	
<b>SECTION-II (Common to All)</b>	
<b>भविष्य निधि एवं पेंशन</b>	
<b>Provident Fund &amp; Pension</b>	
1.	(क) पेंशनभोगियों की वे श्रेणियां कौन सी हैं जो चिकित्सा जाँच के बाद ही अपनी पेंशन के एक भाग को संराशिकृत (कम्यूट) कर सकते हैं?
	<b>(a) What are the categories of pensioners who can commute portion of their pension only after medical examination? (4 Marks)</b>
	<b>Ans.</b> In the following case, the medical examination is required for commutation of pension: i) who retires on invalid pension under Rule 38 of CCS(P) Rules, 1972, or ii) who is compulsorily from service as a penalty and is granted pension under Rule 40 of CCS(P) Rules, 1972; or iii) who is in receipt of compassionate allowance under Rule 41 of CCS(P) Rules of 1972; or iv) who has retired from service on one of the pensions referred to in rule 12 but his application for commutation of pension has not been received by the H.O.O.
	(ख) प्रतिपूरक (कम्पेन्सेशन) पेंशन किसे कहते हैं?
	<b>(b) What is a Compensation Pension? (2 Marks)</b>
	<b>Ans.</b> It is the pension that a Government servant opts for if he is selected for discharge owing to the abolition of his permanent post, under these circumstances he may also be offered another post the conditions of which are deemed, by the authority competent to discharge him, to be at least equal to those which he held. The Government servant may in such a case opt for compensation pension or accept the other appointment on such pay as he may be offered and continue to count his previous service for pension.
	(ग) क्या एक पद के प्रति परिवीक्षा पर सेवा की गणना अर्हता सेवा के रूप में की जा सकती है?
	<b>(c) Whether service on probation against a post counted as qualifying service? (2 Marks)</b>
	<b>Ans.</b> Yes, if followed by a confirmation.
2.	(क) क्या बिना वेतन के छुट्टी की किसी भी अवधि पर अर्हक सेवा के लिए विचार किया जा सकता है?
	<b>(a) Whether any period of leave without pay can be considered for qualifying service? (2 Marks)</b>
	<b>Ans.</b> No, unless specifically authorised by Government.
	(ख) क्या अफसर के रैंक से नीचे के एक कार्मिक के द्वारा 17 वर्ष की आयु से पूर्व की गई सेवा को अर्हक सेवा के रूप में लिया जा सकता है?
	<b>(b) Whether service rendered by a PBOR before the age of 17 years, can be taken as a qualifying service? (2 Marks)</b>
	<b>Ans.</b> No.
	(ग) वह समय-सीमा कितनी है जिसके भीतर सेवा से हटाया गया एक सैन्य अफसर सक्षम प्राधिकारी को अपील कर



		सकता है?
	(c)	<b>What is the time limit within which a military officer removed from service can appeal to Competent Authority? (2 Marks)</b>
	Ans.	Within 2 years of the date of removal.
	(घ)	रैंकों से लिया गया एक अफसर कैडेट क्या पेंशन संबंधी लाभों के लिए पात्र बना रहेगा और किस रैंक का?
	(d)	<b>An officer cadet drawn from the ranks whether shall continue to be eligible for pensionary benefits and of which rank? (2 Marks)</b>
	Ans.	Yes, eligible appropriate to his rank.
3.	(क)	जाँच पर्यन्त अधिनिर्णय किसे कहते हैं?
	(a)	<b>What is pending enquiry award? (2 Marks)</b>
	Ans.	It is intended to relieve the financial difficulties of PBOR and their dependents when such personnel are invalidated out of the service professionally or die and the invalidated disability or cause of death is considered prima facie due to military service. Interim award is made pending inquiry and other steps before a pension claim can be finally admitted.
	(ख)	करूणामूलक आधार पर एक अफसर स्वयम की प्रार्थना पर स्वेच्छा से सेवानिवृत्त हो जाता है। वह अशक्ता (डिसएबिलिटी) पेंशन के लिए प्रार्थना करता है। अशक्ता पेंशन का वह प्रतिशत कितना है जिसे प्रदान किया जा सकता है?
	(b)	<b>An officer retires voluntarily as per his own request on compassionate ground asking for disability pension. What is the percentage of disability pension that can be awarded? (2 Marks)</b>
	Ans.	The officer is not eligible for disability pension.
	(ग)	अफसर के रैंक से नीचे के कार्मिक के संबंध में सेवा उपदान के लिए वेतन लेखा कार्यालय (अन्य श्रेणी) को प्रेषित किए जाने वाले दस्तावेज कौन से हैं?
	(c)	<b>What are the documents submitted to PAO (ORs) for service gratuity in r/o PBOR? (2 Marks)</b>
	Ans.	Discharge Roll, Sheet Roll including enrolment form along with contingent bill.
	(घ)	‘विलम्ब से प्रवेश’ (लेट एन्ट्रेंट) शब्द किस बात को प्रकट करता है?
	(d)	<b>What does the term ‘late entrant’ denote? (2 Marks)</b>
	Ans.	A late entrant is an officer who is retired on reaching the prescribed age for compulsory retirement with at least 15 years, commissioned service qualifying for pension but whose total qualifying service is than 20 years.
4.	(क)	किस तारीख से सशस्त्र सेना कार्मिक भविष्य निधि नियम प्रभावी हुए हैं?

	<b>(a)</b>	<b>From which date the Armed Forces Personnel Provident Fund rules come into force? (2 Marks)</b>
	<b>Ans.</b>	1 <sup>st</sup> April 1949.
	(ख)	एक विक्षिप्तता अस्पताल में भर्ती एक विक्षिप्त पेंशनभोगी के संबंध में पेंशन और उपदान के भुगतान को किस प्रकार विनियमित किया जाता है?
	<b>(b)</b>	<b>How is the payment of pension and gratuity in respect of an insane pensioner lodged in an asylum regulated? (2 Marks)</b>
	<b>Ans.</b>	The whole of the pension and gratuity shall be paid to the dependent of the pensioner on production of the pension certificate and life certificate.
	(ग)	यदि थलसेना का एक अफसर भारतीय सर्वेक्षण के साथ प्रतिनियुक्ति पर है तो उसकी डी.एस.ओ.पी. निधि से अस्थायी अग्रिम/अंतिम आहरण की स्वीकृति कौन प्रदान करेगा?
	<b>(c)</b>	<b>If an Army Officer is on deputation with Survey of India, who will sanction advance /final withdrawal from his DSOP fund? (2 Marks)</b>
	<b>Ans.</b>	Surveyor General of India, Ministry of Science and Technology.
	(घ)	एक भगोड़े के परिवार का वरिष्ठतम सदस्य खाते में जमा डी.एस.ओ.पी. निधि के 50% भाग का दावा कर रहा है, वह भी एक वर्ष के बाद कृपया टिप्पणी करें।
	<b>(d)</b>	<b>Senior most family member of a deserter is claiming 50% share of the DSOP Fund credited in the account, that too after one year. Please comment. (2 Marks)</b>
	<b>Ans.</b>	All family members will be paid equal shares after the expiry of seven years.
5.	(क)	आप उस पेंशनभोगी के संबंध में पेंशन के भुगतान पर किस प्रकार कार्रवाई करेंगे जिसे न्यायालय द्वारा किसी अपराध के लिए सिद्धदोष ठहराया गया है और दंडनीय अपराध के लिए कारावास का दंड दिया गया है?
	<b>(a)</b>	<b>How will you deal with the payment of pension in respect of a pensioner who is convicted of a crime by a court of law and is sentenced to imprisonment for the criminal offence? (2 Marks)</b>
	<b>Ans.</b>	If the pensioner is sentenced to imprisonment for a criminal offence, his pension shall be suspended from the date of his imprisonment and the case reported by the PCDA (P) for the orders of the competent authority.
	(ख)	सैन्य परिचारिका सेवा अफसर के द्वारा विवाह कर लेने पर त्यागपत्र के मामले में सेवानिवृत्ति उपदान के लिए अपेक्षित न्यूनतम अर्हक सेवा कितनी है?
	<b>(b)</b>	<b>What is the minimum qualifying service required for retiring gratuity in case of resignation on marriage by Military Nursing Service officer? (2 Marks)</b>
	<b>Ans.</b>	5 years.
	(ग)	क्या ऐसे सेवा पेंशनभोगी, जिसने आत्महत्या कर ली थी, का परिवार परिवार पेंशन के लिए पात्र है?

	<b>(c)</b>	<b>Whether the family of a service pensioner, who committed suicide, eligible for family pension. ? (2 Marks)</b>
	<b>Ans.</b>	Yes
	(घ)	पेंशनभोगियों की पेंशन को भारत के बाहर अंतरित करने के लिए कौन सा प्राधिकारी सक्षम है?
	<b>(d)</b>	<b>Which authority is competent to transfer pension of pensioners Ex- India? (2 Marks)</b>
	<b>Ans.</b>	Reserve Bank of India (RBI).

<b>भाग III – वैकल्पिक</b>		
<b>SECTION III – Optional</b>		
<b>उप-भाग (क) – थल सेना</b>		
<b>Sub-Section (A) – Army</b>		
1.	(क)	एक अफसर ने मोटर कार अग्रिम के लिए आवेदन किया है जो पाठ्यक्रम अनुदेश पर है। उसकी प्रार्थना को अस्वीकार कर दिया जाता है। समर्थन में कृपया कारणों का उल्लेख करें।
	(a)	<b>An officer who is on a course of instruction applies for a motor car advance. His request is turned down. Give reasons in support. (2 Marks)</b>
	<b>Ans.</b>	Under no circumstances is MCA to be granted to an officer who is on training or likely to proceed on training.
	(ख)	यदि मेजर 'एक्स' हिरासत में है और उसके संपूर्ण वेतन और भत्तों को रोक दिया गया है तो (i) मैस बिल में सम्मिलित मदिरा और (ii) निजी सेवक की मजदूरी के भुगतान को किस प्रकार विनियमित किया जाएगा?
	(b)	<b>How would the payment of (i) wine included in the mess bill and (ii) wages of the private servant of Maj. 'X' be regulated if he is in custody and his entire P&amp;A have been withheld? (3 Marks)</b>
	<b>Ans.</b>	The PCDA (O) will only pay the messing charges at the rate paid by the other officers of the unit/formation but wine bill (which may form part of the mess bill) and wages of his private servant will not be paid.
	(ग)	एक अफसर जिसे युद्ध बंदी के रूप में रिपोर्ट किया गया है, उसके परिवार आबंटन के प्रेषण को रक्षा लेखा प्रधान नियंत्रक (अफसर) द्वारा बंद कर दिया जाता है। क्या यह नियमानुसार है?
	(c)	<b>PCDA (O) discontinues remittance of family allotment to an officer who is reported as prisoner-of-war. Is it in order? (3 Marks)</b>
	<b>Ans.</b>	The action of PCDA (O) is not in order since family allotment has to be continued during this period when the officer is entitled to full pay and allowances.
	(घ)	प्रतिनियुक्ति पर यू.के. भेजा गया एक अफसर अपने मकान मालिक को प्रारंभिक किराए के भुगतान के लिए रक्षा लेखा प्रधान नियंत्रक (अफसर) को तीन माह के वेतन के अग्रिम के लिए आवेदन करता है। टिप्पणी करें।
	(d)	<b>An officer sent on deputation to UK applies to PCDA (O) for advance of three months' salary for initial rental payment to his landlord. Comment. (2 Marks)</b>
	<b>Ans.</b>	An officer sent on deputation to UK is entitled to draw an advance upto maximum of two months' salary only for this purpose.
2.	(क)	क्या रेजीमेंटल संपत्ति की हानि की भरपाई करने के लिए एक अफसर के वेतन और भत्ते के एक भाग की कटौती की जा सकती है?
	(a)	<b>Can a portion of the P&amp;A of an officer deducted to make good the loss of Regimental property? (2 Marks)</b>
	<b>Ans.</b>	Loss of Regimental property may be recovered under the orders of the Central Govt. if it is established, after due investigation, the same was caused due to negligence or by the wrongful act of the officer.

	(ख)	जब एक अफसर अपने स्वयं के घर में निवास करता है तो उसकी किस प्रकार क्षतिपूर्ति की जाती है?
	<b>(b)</b>	<b>How is an officer compensated when he resides in his own house? (3 Marks)</b>
	<b>Ans.</b>	An officer for whom government accommodation is not available in the station pool and permitted to live in his own house will be reimbursed the amount equivalent to the difference in the rental value of the house based on his entitlement and the amount of license fee recoverable from him for accommodation of his class.
	(ग)	जब एक अफसर वार्षिक छुट्टी पर जाता है तो क्या स्थापन्न प्रबंध किए जा सकते हैं?
	<b>(c)</b>	<b>Can officiating arrangements be made when an officer proceeds on annual leave? (2 Marks)</b>
	<b>Ans.</b>	Officiating arrangements are not permissible when an officer proceeds on annual leave.
	(घ)	एक अयोद्धि (नामांकित) कब अच्छी सेवा वेतन के लिए पात्र होता है?
	<b>(d)</b>	<b>When does a Non-Combatant (Enrolled) become eligible for first rate of Good Service Pay? (3 Marks)</b>
	<b>Ans.</b>	For the first rate of GS Pay, a Non-Combatant(Enrolled) must satisfy the commanding officer as to his zeal and efficiency and must not have incurred more than one red ink entry in his conduct sheet during 2 years preceding the claim.
3.	(क)	क्या निम्नलिखित मामलों में एक सेवा अफसर वेतन और भत्तों का आहरण करना जारी रख सकता है: (i) जब वह हिमालयन पर्वतारोहण संस्थान, दार्जिलिंग के साथ संबद्ध है। (ii) जब वह बीमार सूची रियायत पर है। (iii) किसी मान्यता-प्राप्त संस्थान में पाठ्यक्रम पर प्रतिनियुक्ति के दौरान। (iv) जब उसे रिजर्व में स्थानांतरित किया जाता है।
	<b>(a)</b>	<b>Does a service officer continue to draw pay and allowances in the following cases: (i) When he is attached to the Himalayan Mountaineering Institute, Darjeeling. (1 Mark) (ii) When he is on the Sick List Concession. (1 Mark) (iii) During secondment on a course in a recognized institution. (1 Mark) (iv) When he is transferred to the reserve. (1 Mark)</b>
	<b>Ans.</b>	(i) Yes. (ii) Yes. (iii) No, Not from Government Fund. (iv) No.
	(ख)	क्या विशेषज्ञता वेतन प्राप्त कर रहा एक ए.एम.सी. अफसर विशेषज्ञता वेतन के साथ-साथ अर्हता वेतन का भी हकदार है?
	<b>(b)</b>	<b>Is an AMC officer in receipt of Specialist Pay also entitled to qualification pay in addition to the Specialist Pay? (2 Marks)</b>
	<b>Ans.</b>	No. An AMC officer is not entitled to qualification pay in addition to the Specialist Pay.
	(ग)	वे शर्तें कौन सी हैं जिनके अधीन प्रशिक्षण शिविरों और अभ्यासों में भाग लेने वाले विवाहित अफसर दैनिक भोजन

		भत्ता प्राप्त करेंगे?
	(c)	<b>What the conditions under which married officers attending training camps and exercise will receive daily messing allowance? (2 Marks)</b>
	Ans.	(i) officers actually messing and sleeping in camp (ii) they must have been living with the family before proceeding for training (iii) Officers attending Scouts competition or assault arms (iv) Officers attending exercises at Army Headquarters.
	(घ)	क्या ए.एम.सी. अफसरों को देय गैर-प्रैक्टिस भत्ता को उनके मंहगाई भत्ते के आकलन में वेतन के रूप में माना जा सकता है?
	(d)	<b>Is Non- Practicing Allowance payable to AMC officers treated as pay for calculation of their Dearness Allowance? (2 Marks)</b>
	Ans.	Yes, Non-Practicing Allowance payable to AMC officers is treated as pay for all purposes including that for calculation of Dearness Allowance.
4.	(क)	एक अफसर दिनांक 10.11.2013 को अस्पताल में भर्ती होता है और दिनांक 15.1.2014 को उसे अस्पताल से छुट्टी मिल जाती है। संपूर्ण अवधि को बीमारी की छुट्टी के रूप में माना जाता है। टिप्पणी करें।
	(a)	<b>An officer is admitted to hospital on 10.11.2013 and discharged on 15.1.2014. The entire period is treated as sick leave. Comment. (2 Marks)</b>
	Ans.	The entire period spent by the officer in military hospital will be treated as on duty. Hence treating the period from 10.11.2013 to 15.1.2014 as sick leave is not in order.
	(ख)	जे.सी.ओ./अन्य श्रेणी द्वारा प्राकृतिक आपदा के कारण छुट्टी से अधिक दिनों तक रुक जाने को किस प्रकार विनियमित किया जाएगा?
	(b)	<b>How is the period of the overstay of leave by JCOs/ORs on account of natural calamities regularized? (3 Marks)</b>
	Ans.	Overstay of leave in such cases may be regularized for a period upto 30 days by the Commanding Officer at his discretion. The first 15 days of the limit of 30 days may be treated as special leave with full pay and allowances, and the remaining period of 15 days may be adjusted against the future leave entitlement of the individual. Case of overstay beyond 60 days would be submitted to the Govt for orders.
	(ग)	नई दिल्ली से बाहर का एक सेवा अफसर भारतीय लोक प्रशासन संस्थान, नई दिल्ली में एक प्राधिकृत बैठक में भाग लेता है। उसकी विशेष आकस्मिक छुट्टी की कितनी हकदारी है?
	(c)	<b>A service officer from outside New Delhi attends an authorised meeting at the Indian Institute of Public Administration, New Delhi. What is his entitlement of special casual leave? (3 Marks)</b>
	Ans.	He may be granted special casual leave not exceeding 6 working days in each calendar year plus the minimum period required for the journey to enable him to attend the meeting and return.
	(घ)	क्या एक जे.सी.ओ. कमान से बाहर उस स्टेशन पर, जहाँ उसकी यूनिट उसके छुट्टी पर जाने के समय स्थित थी, इस आधार पर छुट्टी से ड्यूटी का कार्यभार पुनः ग्रहण कर सकता है कि उसकी यूनिट अपने स्थायी स्थान से दूर एक स्थान पर समग्र रूप से अस्थायी रूप से संचलित हो गई है।

	<b>(d)</b>	<b>Can a JCO rejoin duty from leave at a station outside the command where his unit was located at the time he proceeded on leave, on the grounds that his unit has temporarily moved enbloc to a place away from its permanent location? (2 Marks)</b>
	<b>Ans.</b>	Yes, under the above mentioned circumstances rejoining duty at the new place outside command where his unit was permanently located is permissible.
5.	(क)	ए.डी. कोर के एक अफसर को एक माह की वार्षिक छुट्टी को सम्मिलित करते हुए 5 महीने की अध्ययनार्थ छुट्टी स्वीकृत की गई थी। क्या यह नियमानुसार है?
	<b>(a)</b>	<b>An officer of A.D. Corps was sanctioned study leave for 5 months combining it with one month of annual leave. Is it in order? (3 Marks)</b>
	<b>Ans.</b>	The minimum period of study leave allowed for officers of A.D. Corps can not be less than 6 months. Further study leave cannot be combined with any other than form of leave. Hence, grant of study leave of 5 months and combining it with 1 month of AL to Major "X" is not in order.
	(ख)	यदि एक व्यक्ति ने उस वर्ष में ड्यूटी का निष्पादन नहीं किया है तो क्या वार्षिक छुट्टी स्वीकार्य है?
	<b>(b)</b>	<b>Is annual leave admissible if an individual has not performed duty in that year? (2 Marks)</b>
	<b>Ans.</b>	Annual leave is not admissible in any year unless an individual has actually performed duty in that year.
	(ग)	वार्षिक छुट्टी पर रहने वाला एक व्यक्ति क्या छुट्टी चालू रहने के दौरान ड्यूटी का कार्यभार पुनः ग्रहण कर सकता है?
	<b>(c)</b>	<b>Can an individual on annual leave rejoin his duty during the currency of leave? (2 Marks)</b>
	<b>Ans.</b>	An individual on annual leave cannot rejoin his duty during the currency of leave unless he has received permission to do so from the authority competent to sanction such leave.
	(घ)	छुट्टी पर अधिक दिनों तक ठहर जाने का वेतन और भत्ते पर क्या प्रभाव पड़ता है?
	<b>(d)</b>	<b>What is the effect of overstay of leave on pay and allowances? (3 Marks)</b>
	<b>Ans.</b>	If an individual overstays his leave (except casual leave), no pay will be admissible for the period of overstay unless an extension of leave otherwise admissible to cover that period is granted by the competent authority.
6.	(क)	डिवीजन मुख्यालय में सेवारत सेवा कर्मिकों को क्या परिवार आबंटन के निःशुल्क प्रेषण की सुविधा उपलब्ध होगी?
	<b>(a)</b>	<b>Will the facility of free remittance of family allotment available to the service personnel serving with a Div HQ? (2 Marks)</b>
	<b>Ans.</b>	Yes, provided the DIV HQ is located in an operational area.
	(ख)	यह कैसे सुनिश्चित किया जाता है कि यूनिट के द्वारा जारी सभी भाग-II आदेशों को आई.आर.एल.ए. में समायोजित कर दिया जाता है?
	<b>(b)</b>	<b>How is it ensured that all the Part-II orders issued by a unit are adjusted in the IRLAs? (2 Marks)</b>

	<b>Ans.</b>	A separate file will be maintained for each unit by the ledger task holders for recording the Pt. II orders. The proforma on IAFF 3030 will be pasted in the inner front cover of the Pt. II file and continuity of serial number should be watched.
	(ग)	एक वेतन लेखा कार्यालय में समीक्षा ग्रुप का क्या उद्देश्य है?
	<b>(c)</b>	<b>What is the objective of the Review Group in a PAO? (2 Marks)</b>
	<b>Ans.</b>	The objective of Review Group is to ensure that IRLAs are maintained properly by the Ledger Groups.
	(घ)	एक सैनिक की बंद की गई वेतन बही की जाँच करने के दौरान यह देखा गया है कि वेतन बही में दिखाए गए कुछ अग्रिमों को आई.आर.एल.ए. में डेबिट नहीं किया गया है। क्या कार्रवाई की जानी आवश्यक है?
	<b>(d)</b>	<b>While checking a closed pay book of a soldier it is observed that certain advances appearing in the pay book have not been debited in the IRLA. What action needs to be taken? (2 Marks)</b>
	<b>Ans.</b>	All such items should be posted in the IRLA under separate heading "Advances from Pay Book".
	(च)	थलसेना का एक अफसर अध्ययनार्थ छुट्टी का उपभोग करने के पश्चात 60 दिनों की वार्षिक छुट्टी पर जाता है। टिप्पणी करें कि उसके वेतन और भत्तों को किस प्रकार विनियमित किया जाएगा?
	<b>(e)</b>	<b>An Army Officer proceeds on 60 days annual leave after availing of Study leave. Comment how his Pay and Allowances will be regularized? (2 Marks)</b>
	<b>Ans.</b>	Study leave cannot be combined with any other kind of leave, hence grant of leave is irregular and entails deduction of Pay and allowances.



PAPER – IV

(Sub Section (B) – Air Force of Section-III (Pay & Allowances))

Answers

Ans 1

A.1(a) The action of the part of unit is correct since the officer has proceeded without sanction of leave.

(Chapter-II, Para-14, Pay & Allowances Regulations for the Indian Air Force)

(b) No DA is admissible for (a) & (c). DA is admissible for (b) & (d).

(Chapter-III, Para-90(i) & (ii), Pay & Allowances Regulations for the Indian Air Force)

(c) The higher rate of pay on promotion will commence from the effective date of Classification or paid acting rank notified in the unit Personnel Occurrence Reports.

(Chapter-V, Para-231, Pay & Allowances Regulations for the Indian Air Force)

(d) It is not correct. The officer is entitled for one month's pay only.

(Chapter-X, Para-468(ii) Pay & Allowances Regulations for the Indian Air Force)

Ans 2

A.2(a) When an officer is promoted to a higher rank substantively or in a paid acting capacity, the pay and allowances appropriate to the rank will be admitted from the date notified in the Gazette of India or other as mentioned in the Regulations for the IAF.

(Chapter-II, Para-22 of, Pay & Allowances Regulations for the Indian Air Force)

(b) The officer is not entitled for separation allowance for (a) above and entitled in case of (b) above.

(Chapter-III, Para-184(i), Pay & Allowances Regulations for the Indian Air Force)

(c) An airman under arrest but not in confinement will incur no forfeiture of pay and allowances.

(Chapter-V, Para-258, Pay & Allowances Regulations for the Indian Air Force)

- (d) The action of the officer is not correct. Since he has joined in the afternoon, the assumption of charge will be from the following day.

(Chapter-II, Para-8, Pay & Allowances Regulations for the Indian Air Force)

Ans. 3

- A3(a) Compensation In Lieu of Quarters (CILQ) subject to the limitation of actual expenditure incurred, will be admissible to Airmen who are not provided with government accommodation and are permitted to live out.

(Chapter-IX, Para-448, Pay & Allowances Regulations for the Indian Air Force)

- (b) Yes. He is entitled for higher qualification pay due to his civil qualification.

(Chapter-III, Para-180-A(SI.No.19), Pay & Allowances Regulations for the Indian Air Force)

- (c) When Government is in a position to supply free rations but the airman for his own convenience prefers to draw an allowance in lieu.

(Chapter-VI, Para-351(a), Pay & Allowances Regulations for the Indian Air Force)

- (d) (i) PDR (Personnel Occurrence Report) : These signify orders issued by officers commanding units and formations in respect of officers and airmen.

(ii) Remustering : The term is used to denote a change in the trade of an airman.

(Chapter-II, Definitions, Pay & Allowances Regulations for the Indian Air Force)

Ans. 4

A.4(a)

- a. Treated as on duty.  
b. Period of absence of an individual is treated as normal leave period.  
c. Leave is granted for the balance unavailed period along with the additional leave to cover the joining period.

(Chapter-I, Para-7(a), Leave Rules for the Services Vol.III (Air Force))

- (b) Six months. It can be relaxed by Heads of branches of Army HQrs in respect of service personnel serving in service headquarters.

(Chapter-IV, LTC Orders (Para-23), Provisions of Travel Regulations peculiar to the Services, Edition 1991)

- (c) (a) Permanent – exceeding 180 days; and (b) Temporary – Not exceeding 180 days.

(Chapter-I, Para-10, Provisions of Travel Regulations peculiar to the Services, Edition 1991)

- (d) Travelling Allowance and Daily Allowance is limited to one officer per unit biennially.

(Chapter-III, Para-138, Provisions of Travel Regulations peculiar to the Services, Edition 1991)

Ans. 5 A5(a) He shall not be allowed the next two sets of LTC in addition to the leave travel concession(s) already withheld. If the nature of the misuse is grave, the competent authority may disallow leave travel concession for more than two sets.

(Chapter-IV, Para-177(E)(iii), Provisions of Travel Regulations peculiar to the Services, Edition 1991)

(b) In compassionate cases, leave not due, may be granted upto a maximum of 30 days which will be debited to the next year annual leave entitlement.

(Chapter-IV, Para-42, Leave Rules for the Services Vol.III (Air Force))

(c) Three, if married. Two, if unmarried.

(Chapter-III, Para-161, Provisions of Travel Regulations peculiar to the Services, Edition 1991)

(d) 60% of the fare of entitled class or fare of lower class of travel actually used, if any.

(P/269, Para-177(B)(iii), Provisions of Travel Regulations peculiar to the Services, Edition 1991)

Ans. 6 A6(a) a. LTC is not admissible for journey by private car.

b. Reimbursement will be limited to that which would have been admissible had the journey been performed by surface route by the appropriate mode and class by the shortest approved route or the actual air fare whichever is less.

(Chapter-IV, Para-176 Note-2 & (g), Provisions of Travel Regulations peculiar to the Services, Edition 1991)

(b) Yes. The action is correct but further annual leave is not admissible until the individual again performs the duty.

(Chapter-I, Para-9, Leave Rules for the Services Vol.III (Air Force))

(c) Lt.Col. and above and their equivalents in Navy and Air Force.

(Chapter-III, Para-96, Provisions of Travel Regulations peculiar to the Services, Edition 1991)

(d) The ticket numbers and the PNR number indicated in the railway ticket should be furnished in the LTC claims. This requirement cannot be waived.

(Chapter-I, Para-(I) ... Guidelines for correct papers of claims, Provisions of Travel Regulations peculiar to the Services, Edition 1991)

Ans. 1

1. (A) If an officer granted short service commission in the Indian Navy from civil life voluntarily withdraws from initial training or resigns during the probationary period he shall be required to refund the cost of training in whole or in part as may be determined by the Government and all the money received by him as pay and allowance from the Government together with interest on the said money calculated at the rate in force for Government loans. [Authority: P & A Regulations (Navy)-Part I, Chapter XI, 263]

(B) The grant of Survey Pay to a sailor shall be subject to the following conditions.

(a) The sailor must have been employed in survey ships on field duties for a minimum period of 75 days in the survey year.

(b) Full survey pay shall be payable if a sailor has done a minimum of 75 days on field duties for periods ranging from 75 to 149 days, only proportionate pay shall be admissible.

(c) A sailor who is appointed to the General Service from Survey duties during the course of a survey year and vice versa shall be entitled to proportionate pay in arrears at the end of the survey year provided he fulfils the conditions in clause (b).

(d) If a sailor on being appointed to the General Service, does not resume survey duties during the survey year. He shall be treated as a fresh entrant for the purpose of further entitlement to survey pay.

Ans. 2

5. (A) LTC will be admissible to service officers while on study leave. In such cases the claims are to be regularised as under :

- a. For self and family members: The officer can avail LTC from the place of study leave to any place in India up to 1450 Kms/home town.
- b. For Family members not staying at the place of Study leave: LTC may be allowed from place of residence up to place of visit/home town up to 1450 Kms.

[Authority: Travel Regulations peculiar to services, Para 177 D]

(B) Daily Allowance is admissible to the Officers who are appointed as attached officers and who move on temporary duty. DA at full rates for the first 20 days and at half that rate for each subsequent day up to 42 days. Beyond the period of 42 days, DA at  $\frac{1}{2}$  rate can be allowed by the competent authority. [Authority: Travel Regulations peculiar to services, Para 116]

Ans. 3

4. (A) If a Navy officer owned a car at a station other than from which he is transferred, he may draw the cost of transportation of the car from that station to which he is transferred, limited to the cost of its conveyance from his old to the new duty station, provided it is conveyed within prescribed time limit of 6 months extendable to one year with the sanction of the competent authority. In the case of an officer who does not own a motor car at the time of his transfer from one station to another but purchases one to take it to the new duty station from some other place, the above expenses may be allowed with the sanction of the government. [Authority: Travel Regulations peculiar to services, Para 67 D]

(B) The families of a deceased Navy officer who killed in action, will be entitled to the following:

(a) Conveyance as on permanent duty. In addition to conveyance of baggage at Government expense, Composite Transfer Grant, allowance for carriage of personal effects and reimbursement of transportation charges of private conveyance will also be admissible as on permanent duty.

(b) In case the family of the officer wishes to settle down permanently at a place other than the normal place of residence, travel expenses may be allowed to them by the shortest route.

[Authority: Travel Regulations peculiar to services, Para 216]

(f) The survey year means the period from 1<sup>st</sup> Oct of a year to the 30<sup>th</sup> Sep of the following year.

[Authority: P & A Regulations (Navy)-Part I, Chapter VII, 175]

Ans-4

9. (A) The sanction of leave is not in order. Only in exceptional cases on compassionate or other grounds where annual leave to the credit of an officer serving abroad is not adequate, furlough may be granted in addition with the sanction of Government of India. The grant of furlough shall however be restricted to only one occasion during an officer's service in a particular foreign country. [Authority: Leave Regulations for the services Vol II Navy, Chapter IV, Para 47]

(B) A sailor selected for sports events of national or international importance can be allowed take Special casual leave. Special casual leave may be allowed for a period not exceeding thirty days in any one calendar year. The period of absence in excess of thirty days shall be regulated under the normal rules. [Authority: Leave Regulations for the services Vol II Navy, Chapter IV, Para 47 (1)]

Ans-5

10. (A) The grant of annual leave shall be subject to the condition that the individual has rendered at least six months service. Since the Boy or artificer apprentice has not rendered six months service, the grant of annual leave should not allowed. But the limit of six months may be relaxed at the discretion of the commanding officer, to suit training requirements.

Ans-6

6 (A) Hardlying Money shall be admissible for the entire period for which an officer is borne on the ship concerned except during the periods of leave, sickness, temporary duty and for periods of refit/repair during which the officers are required to stay ashore. Officers qualified for the grant of Hardlying Money for 8 days or above in a month shall be allowed the prescribed monthly rate. However those qualifying for lesser period shall not be entitled to Hardlying Money for that month. [Authority: P & A Regulations (Navy)-Part I, Chapter IV, 58]. Sailors qualified for the grant of Hardlying Money for 10 days or above in a month shall be allowed the prescribed monthly rates. [Authority: P & A Regulations (Navy)-Part I, Chapter VII, 155]

(B) Good Conduct pay shall be admissible to sailors excluding MCPO I & II who are granted Good Conduct Badges in accordance with the appropriate regulations for the Navy. [Authority: P & A Regulations (Navy)-Part I, Chapter VII, 153].

## FACTORY

**SAS EXAMINATION PART - I  
AUGUST 2016  
PAPER - IV - REGULATIONS  
(PRACTICAL - WITH BOOKS - ANSWERS )**

Ans. 1(A)

Ans. 1

In this case, the tax so deducted and the authority responsible for crediting such sum to the credit of the Central Government, shall —

- (a) Submit a statement in Form No. 24G within ten days from the end of the month to the agency authorized by the Director General of Income-tax (Systems) in respect of tax deducted by the deductors and reported to him for that month; and intimate the Book Identification Number or BIN generated by the agency to each of the deductors in respect of whom the sum deducted has been credited.
- b) Statement of deduction of tax under sections 193 to 196D i.e. Form No. 26Q in respect of third party deductees.
- c) Issue TDS Certificate in Form-16A to third party deductees under Section 203 of the Income Tax Act, 1961.

[Authority: - Para 388C, page 158 OM Part VI]

- 1 (B) **Outstanding Assets:** The payments made for the stores where receipt vouchers as awaited are termed as Outstanding Assets.

**Outstanding Liabilities:** Outstanding Liabilities represent the stores received for which payments are to be made.

Calculation of Outstanding Liability at the end of June 2015:

Total amount of Receipts in the month = Rs.1,72,374/-

Total payment made in the month = Rs.1,33,572/-

Outstanding Liability = Total amt of Receipts in the month – Total payment made in the month

= Rs.172374 – Rs.133572 = **Rs.38,802/- Ans.**

[Authority: - Para 496 (A) & (B), page 193 OM Part VI]

Ans. 9

Ans. i.

838. Reconciliation between "Cost and Financial Accounts" is effected as indicated below:-

*Financial Head*

- Add*
- (i) Pay and Allowance of Industrial Employees as per Financial Compilation for any year.
  - (ii) Pay and Allowance for March of the current year to be paid in April of the ensuing year.
  - (iii) Un-disbursed wages remaining unpaid on 31st March of the current year.
  - (iv) Unclaimed wages lapsed to Government.
  - (v) Labour charges incurred on Minor Maintenance work.
  - (vi) Labour charges on Departmental Capital work.
  - (vii) Labour charges incurred on free warranty service by minus debit to 805/03.
  - (viii) Labour Charges incurred on R & D work in respect of ODC and adjusted to ODC code by minus debit to IEs pay code of Factory.

Total (X)

*Subtract*

- (A) Pay and Allowances of IES for March of the previous year paid in April of the current year.
- (B) Un-disbursed wages remaining unpaid on 31st March of previous year.

Total (Y)

(X-Y) represents Net total.

This should agree with the total of direct, indirect labour and supervision charges.

( Authority: Para 838, page 395 OM Part VI)

Ans. ii.

**XXXV. SECURITY DEPOSIT A/C**

Dr	Cr
1. To Misc. Credit A/C Amount of Security Deposit Lapsed/forfeited during the year	1. By Outstanding Liabilities A/C Security Deposit Lodged by parties during previous year remaining unpaid till the end of previous year B/F (i) In Cash (ii) In Other form
2. To Revenue Outlay A/C Security deposit refunded/released to the parties during the year other than in cash.	2. By National Cash A/C Fresh Security Deposit lodged during the year in cash
3. To Notional Cash A/C Security deposit refunded to parties in cash	3. By Revenue Outlay A/C Fresh Security Deposit lodged by parties other than in cash
4. To Outstanding Liabilities A/C Security Deposit lodged by parties remaining unpaid till 31 <sup>st</sup> March of the year (i) In Cash (ii) In Other form	
Total	Total

( Authority: Item XXXV of Annexure 'AR' to Chap XI, page 456 OM Part VI)

Ans 3A

Ans 3

Following categories of transactions are documented by nominal vouchers-

- Receipt-
- (a) Loan items
  - (b) Stores wrongly received.
  - (c) Stores returned by parties to whom the same were issued on loan/as assistance for fabrication.
  - (d) Stores received for rectification or/ repair or processing.
  - (e) Samples for test.

Loan transaction which are accounted through nominal vouchers are posted in Bin Card under the authority of nominal receipts and issue vouchers. These are not posted in the Priced Stores Ledger as the issuing formation is still the holder of the stores in question. For reconciling the ledger and bin card balances, the nominal transactions are ignored. The correctness of the nominal transaction will be verified from the Loan Register maintained by the factory. The Loan Register is verified in the local audit.

[Authority: Paras 489, 490, 491, page 192-193 OM Part VI]

Ans. 3 B.

DEPRECIATION A/C	
Dr	Cr
1. To Cumulative Depreciation A/C Depreciation for the year including last instalment of small value capital assets (i) Building (ii) Machinery (iii) Gas & Water Mains (iv) Other Items	1. By Overhead Expenses A/C (A) Depreciation for the year transferred (i) Building (ii) Machinery (iii) Gas & Water Mains (iv) Other Items  (B) Written off of last instalment of small value capital assets (v) Building (vi) Machinery (vii) Gas & Water Mains (viii) Other Items
Total	Total

[Authority: Item XXV of Annexure 'AR' to Chap XI, page 440 OM Part VI]

Ans. 4A.

Ans 4

As per the TA Rules, claim for TA is to be preferred within one year. The action taken by the DDO is therefore, not in order. The one month time limit referred is applicable to LTC claim only.

[Authority: Rule 17-A.2.(a) & (c), page 12 of Travel Regulations (DSR)]



Ans. 4B.

A Government servant will be eligible to the retirement travelling allowance concession in full, notwithstanding the fact that he had availed of leave travel concession to home town or any place in India during one year preceding the date of retirement or commencement of leave preparatory to retirement.

[Authority: Rule 208 (6) & (8), page 134 of Travel Regulations (DSR)]

Ans. 4C.

TA for local journey is admissible to an employee if the temporary place of duty is beyond 8 kms from the normal place of duty irrespective of whether the journey is performed by the individual from his residence or from the normal place of duty. If the absence during the local duty is 8 hours then DA at 35% of normal rates would be admissible to him.

[Authority: Rule 114 (vi) & (ii), page 59-60 of Travel Regulations (DSR)]

Ans. 5 Ans. 5A

A Government servant who declares, subject to the satisfaction of the Controlling Officer, that his hometown is outside India, will also be entitled to the leave travel concession for visiting his hometown. As such his application for Home Town LTC would be sanctioned. However, the LTC in such a case will be limited to the fares for journey up to and from the railway station (by the shortest route) nearest to the hometown or the railway station for the nearest port of embarkation/disembarkation in India.

[Authority: Rule 190.21.(ii), page 118 of Travel Regulations (DSR)]

Ans. 5B.

The definition of dependency will be linked to the minimum family pension prescribed in Central Government and Dearness Relief thereon. The extant conditions in respect of other relations included in the family including married/divorced/abandoned/separated/widowed daughters shall continue.

[Authority: Note 1 below Rule 2.(p), page 3 of Travel Regulations (DSR)]

Ans. 5C.

No. reimbursement of LTC claims being restricted to the entitlement for journey between Headquarters and place of visit, the amount reimbursable in such cases is Nil.

[Authority: Rule 190.7.(a) & (b), page 113 of Travel Regulations (DSR)]

Ans. 6 Ans. 6A.

A Government servant availing CL or RH while on tour is not entitled to draw DA. Further, DA is not admissible for any day whether Sunday or Holiday unless the officer is actually and not merely constructively remains in camp.

[Authority: Rule 114 (vi) & (ix), page 61 of Travel Regulations (DSR)]

Ans. 6.B.

The shortest route is that by which the traveller can most speedily reach his destination by the ordinary modes of travelling adopted by the general public. In case of doubt, a competent authority may decide which will be regarded as the shortest of the two or more routes.

**[Authority: Rule 39.(b) (ii), page 15 of Travel Regulations (DSR)]**

Ans. 6.C.

In calculating mileage allowance for journeys by road, fractions of a kilometer should be omitted from the total of a bill for any journey, but not from the various items which make up the bill.

**[Authority: Rule 45, page 20-21 of Travel Regulations (DSR)]**

Ans. 6.D.

No, the move cannot be classified as permanent duty move since the same was undertaken in pursuance of tour of inspection.

**[Authority: Rule 56, page 22 of Travel Regulations (DSR)]**

Ans. 6.E.

Where an officer is re-employed under the Central Government at the time of retirement or within 1 year of the date of his retirement, the retirement TA may be allowed to be availed of by him within one year of the expiry of the period of his re-employment.

**[Authority: Rule 208. (5) & (8), page 134 of Travel Regulations (DSR)]**

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