

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

नवम्बर / NOVEMBER 2015

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

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

अनुमत्य समय / Time Allowed : 3 घंटे/Hours

अधिकतम अंक / Max. Marks: 100

टिप्पणियां/Notes :

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

अनुभाग-1 (निर्माण कार्य लेखा)
Section - I (Works Accounts)

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

1. (क) जी.ई. के निदेशन पर एम.ई.एस. के द्वारा रुपये 35,000 का एक बिल इस तर्क पर तैयार किया गया था कि ठेकेदार अनपढ़ है। ए.ओ.जी.ई. ने बिल को ठेकेदार के बदले एम.ई.एस. के द्वारा बनाए जाने पर आपत्ति की है। कृपया टिप्पणी करें।
- (a) A bill of Rs. 35,000 of a contractor was prepared by MES on the direction of GE on the plea that the contractor is illiterate. AOGE has objected to preparation of bill by MES instead of contractor. Please comment. (3 Marks)
- (ख) चीफ इंजीनियर ने उस स्थिति में एक ठेके को किया है जहां निर्माण कार्य के लिए अपेक्षित भंडार का उत्तरदायित्व ठेकेदार का है। तथापि बाजार में सीमेन्ट की अनुपलब्धता के कारण जी.ई. ने सरकार के हित में ठेकेदार को सीमेन्ट जारी कर दिया है। क्या जी.ई. की कार्रवाई सही है?
- (b) Chief engineer has concluded a contract, where stores required for the work is the responsibility of the contractor. However, due to non availability of cement in the market, in Government interest, GE has issued cement to the contractor. Is the action of GE correct? (3 Marks)
- (ग) आवधिक (टर्म) ठेका और वस्तु दर ठेका के बीच अंतर को बताएं।
- (c) Distinguish between : Term contract and Item Rate Contract. (4 Mark)
2. (क) एक जी.ई. ने जे.सी.ओ. मैस के निर्माण के लिए रुपये 48 लाख की धनराशि के लिए एक ठेके का निष्पादन 15 जुलाई 2015 को किया है और ठेका अनुबन्ध को अपने ए.ओ. को जांच के लिए और आगे रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक को प्रेषित करने के लिए प्रस्तुत किया है। ए.ओ. जी.ई. ने यह आपत्ति की है कि स्वीकृत ठेका मूल्य जी.ई. की शक्तियों से परे है और सी.डब्ल्यू.ई. से ठेके के निष्पादन के लिए शक्तियों के प्रत्यायोजन के लिए कहा है क्योंकि ठेके का मूल्य सी.डब्ल्यू.ई. की शक्तियों के अधीन आता है। कृपया टिप्पणी करें।
- (a) A GE has concluded a contract on 15th July 2015 for Rs. 48 lakh for construction of JCOs mess and submitted contract agreement to his AO for scrutiny and onward transmission to PCDA/CDA. AOGE has objected that the accepted contract value is beyond the powers of GE and asked for delegation of powers for concluding contract from CWE as contract value falls in the powers of CWE. Please comment. (3 Marks)

- (ख) जी.ओ.सी. इन. सी. कमान ने 14 जनवरी 2014 को रुपये 250 लाख की अनुमानित लागत पर एक नवनिर्मित स्टेशन मुख्यालय के कार्यालय आवास के निर्माण के लिए निर्माण कार्य की आवश्यकता को स्वीकार किया है और प्रशासनिक अनुमोदन जारी किया है। चीफ इंजीनियर ने उक्त निर्माण कार्य के लिए दिनांक 15 मई 2015 को एक ठेके का निष्पादन किया है और निर्माण कार्य 25 मई 2015 को प्रारम्भ हुआ। क्या यह नियमानुसार है?
- (b) GOC in C command accepted necessity of work and issued Administrative approval for construction of office accommodation for a newly raised station headquarters at an estimated cost of Rs. 250 lakh on 14 Jan. 2014. Chief Engineer has concluded a contract on 15th May, 2015 for the said work and work commenced on 25th May, 2015. Is this in order? (3 Marks)
- (ग) क्या जी.ई. ठेकेदार की जमानत के एक अंश को वापस कर सकता है?
- (c) Can GE refund part of the Contractor's security? (4 Marks)
3. (क) सक्षम वित्तीय प्राधिकारी ने रुपये 45 लाख की अनुमानित लागत पर भवन संख्या पी-110 की विशेष मरम्मत के लिए प्रशासनिक अनुमोदन जारी किया है और उसे पूंजीगत शीर्ष के अधीन बजट किया है। कृपया टिप्पणी करें।
- (a) CFA has issued administrative approval for special repairs of Building no. P-110 at an estimated cost of Rs. 45 lakh and budgeted under Capital head. Please comment. (3 Marks)
- (ख) सक्षम वित्तीय प्राधिकारी ने अनुपयोगी ठहराए गए फर्नीचर के प्रतिस्थापन में फर्नीचर की विशेष मरम्मत के लिए प्रशासनिक अनुमोदन जारी किया है। क्या जारी किया गया प्रशासनिक अनुमोदन नियमानुसार है?
- (b) CFA has issued Administrative approval for special repairs of furniture against the replacement of the furniture declared as condemned. Whether Administrative approval issued is in order? (3 Marks)
- (ग) खाली स्थान को भरें :
- (c) Fill in the blanks:
- (i) दस वर्षों से अधिक वर्षों के लिए सम्पत्तियों को किराए पर लेने के लिए की स्वीकृति अपेक्षित होती है।
- (i) The hiring of properties for more than ten years requires the sanction of
- (ii) जी.ई. अनुमानित अपेक्षाओं के प्रतिशत तक भंडारों के अधि-निर्गम को माफ कर सकता है।
- (ii) GE may condone over issue of stores upto percent of the estimated requirement.

- (iii) जहाँ निर्माण कार्य एम.ई.एस. की ओर से केन्द्र सरकार के अन्य विभागों द्वारा किया जाता है, वहाँ ए.ओ.जी.ई. रुपये तक अग्रिम भुगतान कर सकता है।
- (iii) When works are carried out by other Central Government Departments on behalf of MES, AO GE can make advance payment upto Rs.
- (iv) कैडेटों के लिए निर्मित स्क्वैश रैकेट कोर्ट का उपयोग कैडेटों द्वारा लाइसेंस फीस के किया जा सकता है।
- (iv) The squash racket court constructed for cadets may be used of licence fee by the cadets. (1x4= 4 Marks)

4. निम्नलिखित पर टिप्पणी करें :

Comment on the following:

- (क) एक जी.ओ.सी. ने कर्नलों और उससे ऊपर के अफसरों के लिए विवाहितों हेतु आवास को स्वीकृत करते समय उस आवास में उपलब्ध कराए जाने वाले फर्नीचर की विशिष्टता (स्पेसिफिकेशन) में परिवर्तन को भी अनुमोदित किया है।
- (a) A GOC while sanctioning married accommodation for Colonels and above also approved changes in the specification of the furniture to be provided in that accommodation? (3 Marks)
- (ख) चीफ इंजीनियर द्वारा स्वीकृत ठेकों के मामले में उसे ए.ओ.जी.ई. के माध्यम से न भेजकर सीधे संबंधित रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक को भेजा जा गया था।
- (b) In case of contracts accepted by Chief Engineer, the same were sent to the PCDA/CDA concerned directly instead of through AOGE. (3 Marks)
- (ग) एक एम.ई.एस. ठेकेदार के संबंध में एक न्यायालय कुर्की आदेश रक्षा लेखा प्रधान नियंत्रक के कार्यालय में प्राप्त होता है। उसके निपटान के लिए क्या कार्रवाई की जानी है?
- (c) A court attachment order in respect of a MES Contractor received in PCDA's office. What action is to be taken for disposal of the same? (4 Marks)
5. (क) जी.ई. के लेखे की अपनी समीक्षा के दौरान क्षेत्रीय लेखापरीक्षा अधिकारी ने ए.ओ.जी.ई. द्वारा की गई नमूना जांच में कुछ कमियां पाई हैं। क्या क्षेत्रीय लेखा परीक्षा अधिकारी द्वारा जी.ई. को स्वयं द्वारा जारी की गई जांच रिपोर्ट में उन लेखा टिप्पणियों को सम्मिलित किया जाना चाहिए?
- (a) The Regional Audit Officer (RAO) during his review of the accounts of GE, found certain deficiencies in test checks carried out by AOGE. Should the RAO include those observations in the inspection report issued by him to the GE? (3 Marks)
- (ख) क्षेत्रीय लेखा परीक्षा अधिकारी द्वारा पूर्णता रिपोर्टों के संदर्भ में किन किन बिन्दुओं की जांच की जानी है?
- (b) What are the points to be checked by RAO with reference to completion reports? (3 Marks)

(ग) खाली स्थान को भरें:

(c) Fill in the blanks:

- (i) प्रशासनिक उद्देश्यों के लिए निर्माण कार्य सेवाओं को में विभाजित किया जाता है।
(i) For administrative purposes work services are divided into
- (ii) रक्षा मंत्रालय के विभागों और सेवाओं के बीच सम्पत्ति अर्थात् भवनों, सड़कों आदि के हस्तांतरण के लिए स्वीकृति अपेक्षित है।
(ii) sanction is required for transfer of property i.e. Buildings, roads etc. between departments and services of Min. of Defence.
- (iii) छावनी के भीतर निर्माण और रखरखाव के उद्देश्य के लिए सड़कों को वर्गों में वर्गीकृत किया जाता है।
(iii) For the purpose of construction and maintenance roads inside the cantonment are classified into categories.
- (iv) अग्रिम की धनराशि कार्य के निष्पादन के लिए स्थल (साईट) पर ठेकेदार द्वारा लाई गई सामग्रियों की लागत के प्रतिशत से अधिक नहीं होगी।
(iv) The amount of advance will not exceed percent of the cost of materials brought by the contractor on site for execution of the work.

(1x4=4 Marks)

6. (क) संक्रियात्मक निर्माण कार्य एरिया को कौन अधिसूचित करेगा?

(a) Who will notify the operational works area?

(2 Marks)

(ख) किस एजेन्सी द्वारा संक्रियात्मक निर्माण कार्य का निष्पादन किया जाता है?

(b) Operational works are to be executed by which agency?

(3 Marks)

(ग) फार्मेशन इंजीनियर ने इन क्षेत्रों में सिविल एजेन्सियों को संक्रियात्मक निर्माण कार्य का आदेश दिया है जहाँ मिलिट्री इंजीनियरिंग सेवाएं विद्यमान हैं। कृपया टिप्पणी करें।

(c) Formation Engineer ordered operational work to civil agencies in areas where Military Engineering Services exist. Please comment.

(3 Marks)

(घ) क्या संक्रियात्मक निर्माण कार्य के लिए सैन्य टुकड़ियों का उपयोग करने के लिए स्वीकृति आवश्यक है और क्या उसके लिए कोई प्रभार लगाया जाता है?

(d) Whether sanction is necessary for using troops for operational works and any charges are levied for the same?

(2 Marks)

7. (क) विशेष मरम्मतों के लिए भवनों के वर्गीकरण के लिए कौन सक्षम प्राधिकारी है?

(a) Who is the competent authority for grouping of Buildings for special repairs?

(2 Marks)

- (ख) स्टेशन कमांडर ने उस फर्नीचर के प्रावधान के लिए फर्नीचर की विशेष मरम्मत के रूप में प्रशासनिक अनुमोदन जारी किया है जो किसी निर्माण कार्य परियोजना का हिस्सा नहीं है। क्या यह नियमानुसार है?
- (b) Station Commander issued Admin Approval for provision of furniture which does not form part of any work Project as special repairs of furniture. Is it in order? (3 Marks)
- (ग) कृपया उन श्रेणियों का उल्लेख करें जिसके अधीन मूल निर्माण कार्य प्रशासनिक उद्देश्य के लिए वर्गीकृत किए जाते हैं।
- (c) Please state categories under which original works are divided for administrative purpose? (3 Marks)
- (घ) उल्लेख करें कि क्या आवधिक सेवाओं को विशेष मरम्मतों अथवा साधारण मरम्मतों के रूप में माना जाएगा?
- (d) State whether periodical services will be treated as special repairs or ordinary repairs. (2 Marks)
- 8 (क) प्रशासनिक अनुमोदन के जारी किए जाने के बिना इंजीनियरिंग प्राधिकारियों द्वारा तैयार किए गए अनुमानित लागत-प्राक्कलन के आधार पर सक्षम वित्तीय प्राधिकारी द्वारा "गो-एहेड" स्वीकृति प्रदान की गई थी। क्या सक्षम वित्तीय प्राधिकारी की कार्यवाही नियमानुसार है?
- (a) "Go-ahead" sanction was accorded by the CFA based on the rough cost estimate prepared by Engineering authorities without issuing Administrative approval. Is the action of CFA in order? (3 Marks)
- (ख) परियोजना के वित्तीय लेखे के बंद न किए जाने के कारण जी.ई. ने पूर्णता रिपोर्ट के भाग 'ए' को प्रारंभ नहीं किया है। कृपया टिप्पणी करें।
- (b) GE has not initiated Part 'A' of the completion report due to non closure of financial accounts of the Project. Please comment. (3 Marks)
- (ग) कृपया "इंजीनियर-इन-चार्ज" शब्द को परिभाषित करें।
- (c) Please define the term "Engineer-in-Charge". (2 Marks)
- (घ) निर्माण कार्य की पूर्णता के लिए समय के विस्तार को स्वीकृत करने वाला सक्षम प्राधिकारी कौन है?
- (d) Who is the competent authority to grant extension of time (EOT) for completion of work? (2 Marks)

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

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

1. (क) लोक भंडारों की हानियों के लिए उत्तरदायित्व के निर्धारण में कौन कौन से नियंत्रण सिद्धान्त होते हैं?
(a) What are the Governing Principles in assessing the responsibility for losses of Public Stores?
(3 Marks)
- (ख) कृपया टिप्पणी करें कि क्या निम्नलिखित मामलों में जांच अदालत का गठन करना आवश्यक है?
(b) Please comment whether in following cases it is necessary to hold a Court of Inquiry?
(i) शस्त्रों, गोला बारूदों और विस्फोटकों की हानियां जहां रिपोर्ट की गई हानियां रुपये 10,000 से कम हैं।
(i) Losses of arms, ammunitions and explosives where the reported loss is less than Rs. 10,000. (2 Marks)
(ii) चोरी, धोखाधड़ी अथवा उपेक्षा के कारण नहीं हुई भंडार की हानि के मामलों में, जहां हानि की धनराशि के लिए भारत सरकार का विनियमन अपेक्षित है।
(ii) In cases of loss of stores not due to theft, fraud or neglect, where the amount of loss requires the regularization sanction of the Govt. of India. (2 Marks)
- (ग) जहाँ भंडार एक निजी वाहक एजेन्सी के प्रत्यक्ष कब्जे में थे और वे वाहक एजेन्सी से लावसूल हो गए थे, वहाँ मार्गस्थ हानि को किस प्रकार विनियमित किया जाएगा?
(c) How loss in transit will be regulated when the stores were in physical possession of a private carrying agency and they become irrecoverable from the carrying agency? (3 Marks)
2. (क) भंडार प्राप्तियों और निर्गमों के लेखांकन के लिए यूनिट/फार्मेशनों द्वारा किन लेखांकन कार्यविधियों का अनुपालन किया जाता है?
(a) What accounting procedures are followed by Units/Formations for accounting of stores receipts and issues? (3 Marks)
- (ख) (i) एक राज्य सरकार में राज्यपाल के कार्यालय के साथ सेवा करने के लिए प्रतिनियुक्त एक मेजर सम्बन्धित राज्य सरकार को किसी नियमित निर्गम वाउचर को जारी किए बिना अपने निजी (पर्सनल) शस्त्रों को अपने पास रखे रहता है। क्या यह नियमानुसार है?

- (b) (i) A Major deputed for service with Governor's office in a State Government retains his personal arms without any issue of regular issue vouchers to the State Government concerned. Is it in order? (2 Marks)
- (ii) आयुध भंडार की कुछ मदें एक यूनिट में एडज्यूटेन्ट को भुगतान के आधार पर निर्गमित की गई थीं जो थलसेना आदेशों में प्रकाशित आयुध मदों से भिन्न पाई गई थीं। क्या यह नियमानुसार है?
- (ii) Some items of ordnance stores were issued to the Adjutant in a unit on payment basis that were found to be items other than ordnance stores published in the Army Orders. Is it in order? (2 Marks)
- (ग) सैन्य हस्पतालों में रोगी के आहार के लेखांकन के लिए किन किन दस्तावेजों का रखरखाव किया जाता है?
- (c) What documents are maintained for the accounting of patients' diet in Military Hospitals? (3 Marks)
3. (क) आपूर्ति भंडार डिपुओं में भंडारों के मूल्यांकन से आप क्या समझते हैं?
- (a) What do you understand by valuation of stores in Supply Stores Depots? (3 Marks)
- (ख) हानि विवरणों के कीमत निर्धारण की क्या क्रियाविधि है?
- (b) What is the procedure for pricing of Loss Statements? (7 Marks)
4. (क) एक यूनिट पेट्रोल, तेल और स्नेहक का हिसाब किस प्रकार करती है?
- (a) How does a unit account for Petrol, Oil and Lubricants (POL)? (3 Marks)
- (ख) कार डायरियों वाहन लाग बुक से किस प्रकार भिन्न हैं?
- (b) How are Car Diaries different from Vehicle Log Book? (7 Marks)
5. (क) शान्ति के समय किस प्रकार की पेट्रोल, तेल और स्नेहक यूनिटें विद्यमान होती हैं? पेट्रोल, तेल और स्नेहक का हिसाब किस प्रकार किया जाता है?
- (a) What type of POL units exists in peace? How POL is accounted for? (3 Marks)
- (ख) भंडार डिपुओं के केन्द्रीय खाताबहियों की लेखापरीक्षा आप किस प्रकार करेंगे?
- (b) How will you audit the Central Ledgers of Stores Depots? (7 Marks)
6. (क) हस्पतालों के भंडार लेखे की लेखापरीक्षा में जोखिम सूचक (रिस्क इंडिकेटर्स) कौन कौन से हैं?
- (a) What are the risk indicators in audit of the store accounts of hospitals? (3 Marks)

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- (ख) (i) एक सैन्य हस्पताल के राशन और पैकिंग सामग्री विवरणी की लेखापरीक्षा आप किस प्रकार करेंगे?
- (b) (i) How will you audit the ration and packing material return of a Military Hospital? (4 Marks)
- (ii) हस्पताल भर्ती और छुट्टी बही की लेखापरीक्षा आप किस प्रकार करेंगे?
- (ii) How will you audit Hospital admission and discharge book? (3 Marks)

7. (क) छावनी निधि लेखे की लेखापरीक्षा का कार्यक्षेत्र (स्कोप) और बारंबारिता क्या है?
- (a) What is the scope and frequency of audit of Cantonment Fund Accounts? (3 Marks)
- (ख) (i) स्थानीय लेखापरीक्षा अधिकारी द्वारा छावनी-निधि की स्थानीय लेखापरीक्षा के संबंध में कौन सा लेखा परीक्षा प्रमाणपत्र प्रस्तुत किया जाता है?
- (b) (i) What Audit Certificate is furnished by the LAO in respect of Local Audit of Cantonment Funds? (2 Marks)
- (ii) छावनी बोर्डों के रोकड़ बही की लेखा परीक्षा आप किस प्रकार करेंगे?
- (ii) How will you audit the Cash Book of Cantonment Boards? (5 Marks)

8. (क) रेजिमेन्टल निधियां क्या हैं? लोकनिधियों से वे किस प्रकार भिन्न हैं?
- (a) What are Regimental Funds? How are they different from Public Funds? (3 Marks)
- (ख) (i) ओ.सी. ने क्षेत्रीय रक्षा लेखा नियंत्रक की स्वीकृति प्राप्त किए बिना ही प्रथम रेजीमेन्टल निधि को स्टेट बैंक ऑफ इंडिया की स्थानीय शाखा में जमा किया है। क्या यह नियमानुसार है?
- (i) The OC has made first deposit of the Regimental Fund with the local branch of SBI without obtaining the sanction of Regional CDA. Is it in order? (2 Marks)
- (ii) ओ.सी. ने लोक और रेजिमेन्टल निधियों के एकल लेखा का रखरखाव किया है। क्या यह नियमानुसार है?
- (ii) The OC has maintained a single account for public and regimental funds. Is it in order? (2 Marks)
- (iii) एक सब एरिया कमांडर ने यह आदेश दिया है कि रेजिमेन्टल निधियों की वार्षिक लेखा परीक्षा क्षेत्रीय रक्षा लेखा नियंत्रक के कार्यालय द्वारा किया जाना चाहिए। क्या यह नियमानुसार है?
- (iii) A Sub Area Commander has ordered that annual audit of Regimental Funds should be done by the Office of Regional CDA. Is it in order? (3 Marks)

अनुभाग-II (भंडार लेखा तथा आंतरिक लेखा परीक्षा (ख) वायु सेना

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

1. (क) बड़ी वित्तीय और लेखांकन अनियमितताओं (एम.एफ.ए.आई.) में किन किन प्रकारों की अनियमितताओं को सम्मिलित किया जाता है?
- (a) What are the types of irregularities included in MFAI? (3 Marks)
- (ख) एक यूनिट की लेखा परीक्षा के दौरान स्थानीय लेखा परीक्षा अधिकारी ने यह पाया कि अनेक वाउचर अप्राप्य हैं। खाता बहियों का रखरखाव समुचित रूप से नहीं किया जा रहा है। स्थानीय लेखा परीक्षा अधिकारी से किस प्रकार की कार्रवाई किए जाने की अपेक्षा की जाती है?
- (b) During audit of a unit, LAO found out many of the vouchers are missing. The ledgers are not being maintained properly. What is the action expected of LAO? (2 Marks)
- (ग) जनशक्ति की कमी के कारण स्थानीय लेखा परीक्षा अधिकारी ने यह निर्णय लिया है कि "अंतिम प्राप्तियों" और "अंतिम निर्गमों" का सम्बद्धीकरण 10 प्रतिशत की सीमा तक किया जाएगा। क्या यह नियमानुसार है? कृपया टिप्पणी करें।
- (c) Due to shortage of manpower, LAO has decided to carry out linking of "final receipts" & "final issues" to the extent of 10%. Is it in order? Please comment. (2 Marks)
- (घ) एक यूनिट में उड़ान वस्त्र कार्डों के लिए चयनित निर्गम वाउचरों की लेखा परीक्षा के दौरान स्थानीय लेखा परीक्षा अधिकारी ने यह पाया कि मदों को बिना समर्थक वाउचरों के आधिक्य काट दिया गया है। यूनिट के सी.ओ. के साथ विषय पर चर्चा करने के पश्चात स्थानीय लेखा परीक्षा अधिकारी ने आपत्तियों का निपटारा कर दिया। क्या यह नियमानुसार है? कृपया टिप्पणी करें।
- (d) During audit of selected issue vouchers for Flying Clothing Cards in a unit, LAO found that the items have been struck off excess without supporting vouchers. After discussing the issue with CO of Unit, LAO settled the objections. Is it in order? Please comment. (3 Marks)
2. (क) आई.एम.एम.ओ.एल.एस. के लागू होने के पश्चात भंडारों की प्राप्ति और निर्गम के आंकड़े का रखरखाव किस प्रकार किया जाता है?
- (a) How is the data on receipt & issue of stores maintained after implementation of IMMOLS? (2 Marks)
- (ख) लेखा परीक्षा के दौरान यह देखा गया था कि एक व्यक्ति द्वारा वायुसेना के उपस्कर की हानि हुई है। यूनिट के सी.ओ. ने यह निर्णय लिया कि व्यक्ति से किसी धनराशि की वसूली नहीं की जाएगी। स्थानीय लेखा परीक्षा में क्या आपत्ति की जानी चाहिए?
- (b) During audit, it was noticed that there is a loss of an Air Force equipment by an individual. CO of unit decided not to recover any amount from individual. What should be the objection in Local Audit? (3 Marks)

- (ग) एक यूनिट के भीतर निम्नलिखित लेनदेनों को समर्थित करने वाले उन वाउचरों का क्या नाम है जिन्हें बनाया जाता है?
- (c) What are the names of the vouchers which are raised to support the following transactions within a unit?
- (i) शत्रु कार्रवाई के कारण उपस्कर की हानि
(i) Loss of equipment due to enemy action.
- (ii) तात्कालिक जांच आदि के परिणामस्वरूप फालतू पाए गए भंडारों को प्रभार में लेना।
(ii) To bring on charge stores found surplus as a result of snap checks etc.
- (iii) यूनिट के एक भिन्न अनुभाग में एक सूचीधारक से दूसरे सूचीधारक को भंडार के अंतरण के समर्थन में।
(iii) To support transfer of stores from the charge of one inventory holder to that of another in a different section of the unit. (3 Marks)
- (घ) सभी हानियों को दो श्रेणियों में श्रेणीबद्ध किया जाता है। वे कौन कौन सी हैं? एक 'ए' वर्ग भंडार का हास समुचित टूट-फूट के कारण हुआ। आप वर्गीकरण किस प्रकार करते हैं?
- (d) All losses are categorized into two categories. What are they? One 'A' class store deteriorated through fair wear & tear. How do you classify? (2 Marks)
- 3 (क) "सामग्री अंतरण वाउचरें" किसे कहते हैं?
(a) What is "Material Transfer Vouchers"? (3 Marks)
- (ख) पी.ओ.आर. का क्या अर्थ है? पी.ओ.आर. की लेखा परीक्षा में क्या देखा जाता है?
(b) What is the meaning of POR? What is seen in the audit of POR? (3 Marks)
- (ग) वायुसेना की एक यूनिट के पास बड़ी संख्या में फलदार वृक्षों वाला एक रेजिमेन्टल बगीचा है। यूनिट द्वारा फलों की बिक्री की जाती है और धनराशि को रेजिमेन्टल निधि में क्रेडिट किया जाता है। स्थानीय लेखा परीक्षा अधिकारी ने इस पर आपत्ति की है। सही नियम स्थिति के साथ कृपया टिप्पणी करें।
(c) An Air Force unit has a Regimental Garden with a number of fruit bearing trees. The fruits are sold by the unit and the amount is credited in the regimental fund. LAO has objected to it. Please comment along with the correct rule position. (2 Marks)
- (घ) वस्तु (डेड) स्टॉक रजिस्टर किसे कहते हैं?
(d) What is Dead-stock Register? (2 Marks)
4. (क) वायुसेना में भंडारण (प्रोविजनिंग) के लिए कौन उत्तरदायी है?
(a) Who is responsible for provisioning in Air Force? (3 Marks)

- (ख) वायुसेना के एक कमान में यह प्रकाश में आया है कि एक मद द्रुतगति उपयोग (फास्ट मूविंग) के रूप में पाई गई है। मदों की अधिप्राप्ति के लिए एक भंडारण समीक्षा किए जाने की पद्धति का उल्लेख करें।
- (b) It is noticed in an Air Force command that an item is found to be fast-moving. Please state the method of carrying out a provisioning review to procure the items. (3 Marks)
- (ग) एक यूनिट ने अपने भंडार में उस उपस्कर को रखा है जिसके लिए कोई भी भंडारण नहीं किया जाएगा। ऐसे भंडार का क्या नाम है?
- (c) A unit has kept an equipment in its store for which there will be no more provisioning. What is the nomenclature of such a store? (2 Marks)
- (घ) पूर्वानुमान कारक किसे कहते हैं?
- (d) What is Forecast Factor? (2 Marks)
5. (क) भंडारण के आधार के लिए दो मुख्य कारकों को हिसाब में लिया जाता है। वे कौन कौन से हैं?
- (a) Two main factors are taken into account for basis of provisioning. What are they? (3 Marks)
- (ख) पी.सी.आर. कार्ड किसे कहते हैं?
- (b) What is PCR Card? (3 Marks)
- (ग) उस कूट (कोडल) प्रावधान का उल्लेख करें जिसके अधीन स्थानीय लेखा परीक्षा अधिकारी द्वारा रखा लेखा नियंत्रक को एक वार्षिक लेखा परीक्षा रिपोर्ट प्रस्तुत किया जाना अपेक्षित होता है।
- (c) Please state the codal provision under which LAO is required to render an Annual Audit Certificate to CDA. (2 Marks)
- (घ) रोटेबिल्स के भंडारण की प्रणाली अन्य मदों के भंडारण की प्रणाली से किस प्रकार भिन्न है?
- (d) How the system of provisioning of rotables is different from that of other items? (2 Marks)
6. (क) काट देने वाले (स्ट्राइक आफ) मामलों के कारण उड़ान दुर्घटना में लेखा परीक्षा रिपोर्ट प्रस्तुत करने के लिए क्रियाविधि का कृपया उल्लेख करें।
- (a) Please state the procedure for rendering audit report in Flying Accident due to strike off cases? (3 Marks)
- (ख) अतिरिक्त मदों के भंडारण में प्रतिस्थापन अपेक्षाएं क्या हैं?
- (b) What are replacement requirements in provisioning of spares? (3 Marks)
- (ग) अप्रचलित भंडार किसे कहते हैं?
- (c) What is an Obsolete Store? (2 Marks)
- (घ) डी.जी.ओ.एफ. आपूर्ति के लिए पूर्वानुमान कारक क्या है?
- (d) What is the Forecast Factor for DGOF Supply? (2 Marks)

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7. (क) विनिर्माण के लिए जांच पड़ताल प्रोफार्मा को कौन प्रस्तुत करता है? (3 Marks)
(a) Who raises Investigation Proforma for Manufacture? (3 Marks)
- (ख) एक यूनिट में एक स्टॉक धारक को स्टॉक अभिलेख अनुभाग का प्रभारी बनाया गया है। स्थानीय लेखा परीक्षा अधिकारी ने इस पर आपत्ति की है। कृपया यूनिट द्वारा की गई कार्रवाई पर टिप्पणी करें।
(b) In a unit, a stock-holder has been made in-charge of Stock Record Section. LAO has objected to it. Please comment on Unit's action. (3 Marks)
- (ग) क्या मांगपत्रों के लिए वित्तीय अनुमोदन की कोई आवश्यकता है? कृपया टिप्पणी करें।
(c) Is there any need for financial concurrence for Indents? Please comment. (2 Marks)
- (घ) प्राक्कलित लागत में किस बात का उल्लेख किया जाता है?
(d) What is indicated in Estimated Cost? (2 Marks)
8. (क) त्वरित पुनर्निर्गम के लिए उपयुक्त एक वायुसेना उपस्कर को दिया गया वर्गीकरण क्या है?
(a) What is the classification given to an Air Force Equipment, fit for immediate reissue? (3 Marks)
- (ख) वायुसेना के एक स्टेशन के ए.ओ.सी. ने एक आपातकाल में जेट एयरवेज के हवाईजहाज में ईंधन भरने के लिए ए.टी.एफ. के निर्गम की अनुमति दी है। क्या यह नियमानुसार है? कृपया टिप्पणी करें।
(b) AOC of an Air Force Station permitted issue of ATF for fuelling Aircraft of Jet Airways in an emergency. Is it in order? Please comment. (3 Marks)
- (ग) एक उपस्कर डिपो में विशेष वरीयता माध्यम (चैनल) क्या है?
(c) What is a special priority channel in an Equipment Depot? (2 Marks)
- (घ) जब एक वायुसैनिक यूनिट को छोड़ता है तो उसे एक क्लियरन्स प्रमाणपत्र दिया जाता है। यह क्या है?
(d) A Clearance Certificate is issued when an Airman leaves Unit. What is it? (2 Marks)

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

1. (क) 'एस.बी.आर.एल.' क्या है? भंडारों के भंडारण के संदर्भ में अवधारणा की व्याख्या करें।
(a) What is 'SBRL'? Explain the concept in the context of provisioning of stores. (3 Marks)
(ख) एक विदेशी बन्दरगाह पर एक विदेशी दत्त कार्य के दौरान रसद समाप्त हो गया है। रसद की आपूर्ति किस प्रकार की जाती है?
(b) An Indian Naval ship has ran out of provisions while on a foreign assignment at a foreign port. How the rations are supplied? (7 Marks)
2. (क) बाल रंगरूटों को निर्गमित किए जाने के लिए अतिरिक्त दूध कितना होता है और स्वीकार्य मात्रा कितनी होती है?
(a) What is additional milk for issue to boys and what are the admissible quantities? (3 Marks)
(ख) (i) एक यूनिट ने एक विशिष्ट माह में 2000 ग्राम चीनी और 250 ग्राम मक्खन को कम आहरित किया है। तथापि उन्होंने बाद के महीनों के राशनों के दौरान समान मात्रा में अतिरिक्त आहरित करके प्रतिपूर्ति कर ली है। कृपया टिप्पणी करें।
(b) (i) A unit has under drawn 2,000 gms of sugar and 250 gms of butter in a particular month. However, they have compensated by drawing an equivalent quantities extra during the subsequent months' rations. Please comment. (4 Marks)
(ii) एक नौसेना गैरिसन ने एक आपात स्थिति में राशनों की संयोजित ढेरी के लिए रोकड़ प्रतिपूर्ति का भुगतान किया है। कृपया टिप्पणी करें।
(ii) A Naval garrison has paid cash compensation towards composite pack of rations, in an emergency situation. Please comment. (3 Marks)
3. (क) एक ठेके के निष्पादन के संदर्भ में मध्यस्थ किसे कहते हैं?
(a) What is arbitration, in the context of execution of a contract? (3 Marks)
(ख) (i) फर्म 'एक्स' श्रेणी 'ग' में एक रजिस्टर्ड विक्रेता है और उन्होंने श्रेणी 'क' में उन्नयन के लिए आवेदन किया है। ए.सी.ओ.एल. ने फर्म के उन्नयन को अनुमोदित किया है। टिप्पणी करें।
(b) (i) Firm 'A' is a registered vendor in class 'C' and applied for upgradation to class 'A'. ACOL approved the firm's upgradation. Comment. (3 Marks)
(ii) एक फर्म ने 60 दिनों की सुपुर्दगी अवधि के साथ फर्म 'एक्स' को एक आपूर्ति आदेश दिनांक 01-06-2014 को जारी किया है। तथापि मर्च की आपूर्ति दिनांक 30-08-2014 को की गई। सक्षम वित्तीय प्राधिकारी ने तात्कालिकता के कारण वित्तीय सलाहकार/एकीकृत वित्तीय

सलाहकार से परामर्श किए बगैर परिनिर्धारित नुकसान के बिना सुपुर्दगी अवधि के विस्तार को प्रदान कर दिया है। टिप्पणी करें।

- (ii) A depot placed a supply order on firm on 01.06.2014 with a delivery period of 60 days. However the items were supplied by 30.08.2014. CFA has accorded DP extension without LD, without consulting FA/IFA, because of urgency. Comment. (4 Marks)

4. (क) "परिनिर्धारित नुकसान" को स्पष्ट करें।

(a) Explain "Liquidated damages". (3 Marks)

(ख) तात्कालिक आवश्यकता का हवाला देते हुए एक डिपो ने एक विशिष्ट आदेश पर एक पुनरादेश को प्रदान करने का प्रस्ताव किया जिसकी आपूर्ति एक फर्म 'वाई' द्वारा ठीक एक वर्ष पूर्व की गई। डिपो ने एक वर्ष के दौरान विद्यमान स्वतः वृद्धि (एस्कालेशन) के अनुसार दर में 7 प्रतिशत वृद्धि का प्रस्ताव किया। चूंकि एक वास्तविक आवश्यकता है, अतः उसने मात्रा में 50 प्रतिशत तक वृद्धि का भी प्रस्ताव किया। एक एकीकृत वित्तीय सलाहकार के रूप में कृपया सक्षम वित्तीय प्राधिकारी को प्रस्ताव पर सलाह प्रदान करें।

(b) Citing the urgent requirement, a depot proposed to place a repeat order on a specific order which was supplied by a firm 'Y', just an year before. Depot also proposed to increase the rates by 7% in line with the prevailing escalation during the one year period. Also proposed to increase the Quantity by 50%, as there was a genuine requirement. Being an IFA, please advise the CFA on the proposal. (7 Marks)

5. (क) कल्याण और सुख सुविधा अनुदान की लेखा परीक्षा करने के दौरान नौसेना स्थानीय लेखा परीक्षा अधिकारी द्वारा सुनिश्चित किए जाने वाले मुद्दे कौन कौन से हैं?

(a) What are the issues to be ensured by the NLAO, while auditing Welfare and Amenities grant? (3 Marks)

(ख) (i) वस्त्र बहीखातों की लेखा परीक्षा करने के दौरान यह देखा गया था कि चूंकि पिछली निर्गम अवधि के दौरान निर्गम को कार्यरूप में परिणित नहीं किया गया था, अतः मदों को ठीक ठीक दुगने मान में मानक से परे निर्गमित किया जाता है। यह निर्णय सक्षम वित्तीय प्राधिकारी द्वारा लिया गया था क्योंकि अधि-स्काट पाए गए हैं। कृपया टिप्पणी करें।

(b) (i) While auditing the clothing ledgers, it was observed that items are issued beyond scales, to be precisely double the scales as the issues were not materialized during previous issue period. This decision was taken by the CFA, as there are over stocks. Please comment. (4 Marks)

- (ii) ऋण पर निर्गम की लेखा परीक्षा करने के दौरान यह देखा गया था कि ऋण मदों को स्टॉक रजिस्टर के प्रभार से हटाया जा रहा है। इसके साथ ही जब ऋण मदें लौटाई जाती हैं तो उन्हें एक अलग रजिस्टर में प्रभार पर लिया जा रहा है। कृपया टिप्पणी करें।
- (ii) While auditing the issues on loan, it was observed that loan items are charged off from the stock register. Also when the loan items are returned, they are taken on charge of a separate register. Please comment. (3 Marks)
6. (क) स्व-लेखांकन और गैर स्व-लेखांकन पोतों और स्थापनाओं के बीच अंतर को बताएं।
- (a) Distinguish Self-Accounting and non-self accounting ships and establishments? (3 Marks)
- (ख) (i) एक वायुसेना यूनिट ने एक नौसेना भंडार डिपो से ईंधन और अन्य रसद भंडारों का आहरण किया है। कृपया निर्गम वाउचरों के लेखांकन में अन्तर्ग्रस्त प्रक्रिया और क्रियाविधि को स्पष्ट करें।
- (b) (i) An Airforce unit has drawn fuel and other victualling items from a Naval store depot. Please explain the process and procedures involved in accounting the issue vouchers. (4 Marks)
- (ii) परेषिती के नौसेना स्थानीय लेखापरीक्षा अधिकारी को ऐसे लेनदेनों में परेषिती के रक्षा लेखा नियंत्रक से पंचिंग माध्यम की द्वितीय प्रतिलिपि पर क्यों नजर रखनी पड़ती है?
- (ii) Why the consignee's NLAO has to watch for the duplicate copy of punching medium, in such transactions, from consignee's CDA. (3 Marks)
7. (क) स्थाई भंडारों के लेखांकन में अन्तर्ग्रस्त कार्यविधियां कौन कौन सी हैं?
- (a) What are the procedures involved in accounting of permanent stores? (3 Marks)
- (ख) (i) एक नौसेना पोत का आपूर्ति अफसर स्थानान्तरित हो गया है और वह भंडार को समुचित रूप से सौंपने के बिना ही अपनी नई स्थापना के लिए प्रस्थान कर गया है। टिप्पणी करें।
- (b) (i) A supply officer of a Naval ship got transferred out and he has proceeded to his new establishment without a proper handing over of stores. Comment. (4 Marks)
- (ii) एक पोत के आपूर्ति अफसर ने एक अन्य पोत से प्राप्त एक मांग पर कुछ नौसेना भंडारों की आपूर्ति कर दी है। ऐसी आपूर्तियों को प्राधिकृत करना क्या सही है? इस मामले में सही लेखांकन क्रियाविधि क्या होनी चाहिए?
- (ii) A ship's supply officer issued certain Naval stores on demand from another ship? Is it correct to authorise such issues? What should be the correct Accounting procedure in the instant case? (3 Marks)

1 8. (क) नौसेना लेखा परीक्षा कार्यक्रम किसे कहते हैं? नौसेना स्थानीय लेखा परीक्षा अधिकारी के द्वारा लेखा परीक्षा की योजना बनाने में यह किस प्रकार सहायक होता है?

(a) What is Naval audit programme? How it is instrumental in planning the audit by NLAO?

(3 Marks)

(ख) एक बी.वी. यार्ड की लेखा परीक्षा करने के दौरान एक नौसेना स्थानीय लेखा परीक्षा अधिकारी ने यह देखा है कि फुटकर निर्गम के दौरान निम्नलिखित छीजनों (वेस्टेज) को छीजनों के रूप में विनियमित कर दिया गया था। टिप्पणी करें।

(b) An NLAO while doing the audit of B V yard has observed that following wastages were regularized as wastages during retail issues. Comment.

(i) चावल साफ करने पर चावल का 5 प्रतिशत भार में हानि हुई।

(ii) 5% of the rice, loss in weight on cleaning of rice.

(ii) मुर्गे और मछली से भिन्न ताजे रसद का 2 प्रतिशत

(ii) 2% of fresh provisions other than fowl and fish.

(iii) ताजा मछलियों का 1.5 प्रतिशत

(ii) 1.5% of fish fresh

(iv) दाल और चीनी के बोरे की आपूर्तियों का 3 प्रतिशत

(iv) 3% of bagged supplies of dals and sugar

(v) प्रशीतन (फ्रीजिंग) में ताजे मांस के भार में 5 प्रतिशत की हानि

(v) 5% of loss of weight of meat fresh on freezing.

(7 Marks)

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

1. (क) सुपुर्दगी की तारीख 10-07-2014 के साथ एक आपूर्ति आदेश मेसर्स ए.बी.सी., इटली को रुपये 10 करोड़ की लागत पर संयंत्र टी.वी.पी., 5000 (समुद्री भाड़ा, बीमा, उतराई प्रभार समेत) की आपूर्ति के लिए प्रदान किया गया था। स्तर 1 टेंडर क्रय समिति ने भी मेसर्स ए.बी.सी. जो स्तर 1 था से खरीद को अनुमोदित किया था। दिनांक 01-05-2014 को मेसर्स ए.बी.सी. ने फैक्ट्री को यह सूचित किया कि मॉडल टी.वी.पी., 5001 टी.वी.पी. 5000 से अधिक भरोसेमंद है और टी.वी.पी. 5001 की सुपुर्दगी दिनांक 30 मई 2014 तक ही की जा सकती है तथा लागत भी रुपये 2000 तक घटाई जाएगी। इसके परिणामस्वरूप विनिर्देशन का संशोधन महाप्रबंधक द्वारा कर दिया गया था। वैकल्पिक विकल्प को 'फर्म द्वारा प्रस्तावित वित्तीय समायोजनों की शर्त के अधीन' स्वीकार करते हुए पत्र भी जारी कर दिया गया था।

वित्त से बिना परामर्श किए सुपुर्दगी को दिनांक 1 अगस्त 2015 तक विस्तारित करते हुए दो सुपुर्दगी अवधियों का विस्तार दिया गया था। संयंत्र की आपूर्ति 20 अगस्त 2015 को की गई थी और फैक्ट्री ने सुपुर्दगी को स्वीकार किया था। शाखा लेखा कार्यालय में आपकी क्या लेखा परीक्षा टिप्पणियां होंगी?

- (a) Supply Order was placed on M/s ABC, Italy for supply of a plant TVP 5000 at the cost of Rs.10 crs (including sea freight, insurance, landing charges) with delivery date 10.07.2014. The TPC level I had also approved purchase from M/s ABC which was L1. On 01.05.2014. M/s ABC informed the Factory that model TVP 5001 is more reliable than TVP 5000 and the delivery of TVP 5001 can be done by 30 May, 2014 itself and the cost will also be reduced by Rs. 2000. Consequently amendment to the specification were made by the GM. Letter was also issued to the firm accepting the alternative option 'subject to financial adjustments proposed by the firm'.

Two DP extensions were given for delivery extended upto 1st August 2015 without consulting Finance. The Plant was supplied on 20 August 2015 and Factory accepted the delivery. What will be your audit objections in Branch Accounts Office? (6 Marks)

- (ख) (i) लागत कार्डों की समवर्ती समीक्षा का क्या उद्देश्य है?
- (b) (i) What is the objective of concurrent review of the Cost Cards?
- (ii) आयुध फैक्ट्रियों में प्रमाणित निर्गम वाउचर और प्रमाणित प्राप्ति वाउचर के बीच दो भिन्नताओं का उल्लेख करें।
- (ii) State two differences between the Certified Issue Voucher and the Certified Receipt Voucher in the Ordnance Factories. (2+2; Total 4 Marks)

2. (क) वर्ष 2014-15 के दौरान वस्तुओं की 2000 संख्या के विनिर्माण के लिए एक वारंट के प्रति 30 मार्च 2015 तक वस्तुओं की केवल 500 संख्या का उत्पादन हुआ था और निरीक्षण में 70 संख्या को अस्वीकृत कर दिया गया था। निम्नलिखित आंकड़ों के आधार पर कृपया पता लगाएं :-

(a) Against a warrant for manufacture of 2000 number of articles during 2014-15, only 500 number of articles were produced by 31st March 2015, 70 Nos. were rejected in inspection.

On the basis of the data given below find out:

- (i) विनियमित किए जाने वाले असामान्य अस्वीकृति की लागत
 (i) Cost of abnormal rejection to be regularized.
 (ii) स्वीकृत मदों की उत्पादन की यूनिट लागत
 (ii) Unit cost of production for accepted items.

(6 Marks)

	प्रत्यक्ष श्रम Direct Labour	प्रत्यक्ष सामग्री Direct Material	प्रत्यक्ष व्यय Direct Exp.	परिवर्ती उपरिव्यय VOH	स्थिर उपरिव्यय FOH
(i) आदि सेमी Opening Semi	रुपये 5400 Rs.	रुपये 3000 Rs.	रुपये 250 Rs.	रुपये 5400 Rs.	रुपये 10800 Rs.
(ii) विनिर्माण में किया गया व्यय Expenditure incurred on manufacturing	100 एस.एम. एच. प्रति एस.एम.एच. रुपये 200 की दर से 100 SMH @ Rs. 200 per SMH)	रुपये 30,000 Rs.	रुपये 4750 Rs.	रुपये 200 प्रति एस.एम.एच. per SMH	रुपये 400 प्रति एस.एम.एच. per SMH
(iii) जॉब के लिए विनिर्मित विशेष औजारों की लागत Cost of special tools manufactured for the job	रुपये 3000	रुपये 7000 Rs.	रुपये 500 Rs.	रुपये 3000	रुपये 6000
(iv) अंत सेमी Closing semi	रुपये 7000	रुपये 5000 Rs.	रुपये 1500 Rs.	रुपये 7000	रुपये 14000
(v) प्राक्कलन वारंट में प्रावधान की गई अधिकतम अस्वीकृति = 10 प्रतिशत (v) Maximum Rejection provided in Estimate/Warrant = 10%					

- (ख) (i) केन्द्रीय बजट कमेटी की संरचना को परिभाषित करें।
 (b) (i) Define the constitution of the Central Budget Committee.

- (ii) सेक्शन बजट कमेटी की क्या संरचना है?
- (ii) What is the constitution of the Section Budget Committee?
- (iii) परिवर्ती उपरिव्यय के नियतन में कौन कौन से कारक निहित होते हैं?
- (iii) What are the Factors involved in fixation of variable overheads? (1+1+2; = 4 Marks)
- 3 (क) प्रति मद मूल लागत रुपये 200 और कुल कर और शुल्क 11 प्रतिशत के साथ विक्रेता द्वारा मद "एक्स" की 10,000 संख्या की आपूर्ति 20 मार्च 2015 तक की जानी अपेक्षित थी।
- (a) 10,000 number of item 'X' were required to be supplied by the vendor by 20th March, 2015 with per item basic cost of Rs. 200 and total Tax and duties of 11%.
- ठेके की शर्तों के अनुसार किसी भंडार/सेवाओं जिसे ठेके में सुपुर्दगी के लिए मान ली गई अवधि के भीतर ठेकेदार सुपुर्दगी करने में असफल हुआ था की कीमत की 0.5 प्रतिशत के समतुल्य धनराशि का परिनिर्धारित नुकसान प्रति सप्ताह और उसके भाग के लिए लगाया जा सकता था।
 - As per the terms of the Contract, Liquidated Damages (LD) sum equivalent to 0.5% of the prices of any stores/service which the contractor failed to deliver within the period agreed for delivery in the contract, for each week or part thereof could be levied.
 - विक्रेता ने मद की 5200 संख्या की सुपुर्दगी 15 मार्च, 2015 तक की।
 - The vendor supplied 5,200 numbers of items by 15th March 2015.
 - आयुध फैक्ट्री ने परिनिर्धारित नुकसान लगाए बिना 31 मार्च 2015 तक सुपुर्दगी अवधि का विस्तार प्रदान किया।
 - Ordnance Factory gave extension for Delivery period without levy of LD till 31st March, 2015.
 - 1000 मदों की आपूर्ति 31 मार्च 2015 को की गई।
 - 1000 number supplied on 31st March, 2015.
 - 1 अप्रैल 2015 की प्रभावी तारीख से कर और शुल्क की वृद्धि 12 प्रतिशत की गई।
 - With effect from 1st April 2015 taxes and duties increased to 12%.
 - शेष संख्या की सुपुर्दगी 7 अप्रैल 2015 को की गई।
 - Balance quantity delivered on 7th April, 2015.

कर शुल्क समेत देय भंडार के कुल मूल्य को आकलित करें।

Calculate the total value of the store payable including tax/duties.

(6 Marks)

- 11
- (ख) (I) आई.आर.आर. को परिभाषित करें।
 (b) (i) Define IRR.
 (ii) आयुध फैक्ट्री बोर्ड संयंत्र और मशीनरी की खरीद के लिए विभिन्न मूल्यांकन तकनीकों को लागू करता है। साधारण तकनीक का उपयोग कम कीमतयुक्त मशीनों के लिए किया जाता है। आयुध फैक्ट्री बोर्ड अधिप्राप्ति नियम पुस्तक के अनुसार संयंत्र और मशीनरी के मूल्य को बताएं जिसके लिए आई.आर.आर. का आकलन किया जाना अपेक्षित है।
 (ii) OFB applies various evaluation techniques for purchase of Plant & Machinery. Simpler techniques are employed for less costly machines. State the value of Plant and Machinery for which IRR is required to be calculated as per OFB Procurement Manual.
 (iii) परिनिर्धारित नुकसान को परिभाषित करें।
 (iii) Define Liquidated Damages. (2+1+1; Total 4 Marks)

4 (क) एक मशीन की आपूर्ति के लिए फैक्ट्री 'बी' द्वारा फैक्ट्री 'ए' को अन्तर-फैक्ट्री मांग प्रदान की गई है। आयुध फैक्ट्री 'ए' में मशीन विनिर्मित की गई।

(a) IFD placed by Factory 'B' on Factory 'A'; for supply of machine. Machine manufactured in Ordnance Factory 'A'

I मशीन की लागत रुपये 10,00,000

I Cost of machine Rs. 10,00,000.

II मशीन अन्तर-फैक्ट्री मांग पर फैक्ट्री 'बी' को अंतरित की गई। सैन्य क्रेडिट नोट पर रुपये 20,000 के परिवहन प्रभार का भुगतान किया गया।

II Machine transferred to Factory 'B' on IFD. Transport charges paid on Military Credit note Rs. 20,000.

III फैक्ट्री 'बी' ने मशीन को 1 अप्रैल 2012 को प्रभार में लिया।

III Factory 'B' took machine on charge on 1st April 2012.

IV मशीन का आशान्वित जीवनकाल 20 वर्ष आंका गया है।

IV Expected life of the machine is assessed as 20 years.

(i) इस मामले में आयुध फैक्ट्री बोर्ड द्वारा जारी किए जाने वाले उद्धरण के प्रकार का नाम बताएं।

(i) Name the type of extract to be issued by OFB in this case

(ii) वर्ष 2013-14 के लिए मूल्यहास को आकलित करें।

(ii) Calculate the Depreciation for the year 2013-14.

(1+5; Total 6 Marks)

(ख) उन आधारों का उल्लेख करें जिसके आधार पर एक आयुध फैक्ट्री एक आपूर्तिकर्ता को काली सूची में डाल सकता है।

(b) State the grounds on which an Ordnance Factory may black list a supplier.

(4 Marks)

5. (क) भवन का निर्माण रुपये 120,00,000 की लागत पर हुआ। निर्माण कार्य 31-3-2000 को पूर्ण हुआ।
- (a) Building constructed at the cost of Rs. 120,00,000. Construction completed on 31.3.2000.
- भवन दिनांक 13 अप्रैल 2005 को प्रभार पर लिया गया।
 - Building taken on charge on 1st April 2005.
 - भवन का मानक जीवन काल 60 वर्ष है।
 - Standard life of the building is 60 years.
 - अप्रैल 2010 में भवन में रुपये 5,00,000 की लागत पर एक बड़ी मरम्मत और विस्तार किया गया।
 - In April 2010 major repair and extension in the building carried out at the cost of Rs. 5,00,000.
 - ऐसा अनुमान लगाया गया था कि बड़ी मरम्मतों के कारण भवन का जीवनकाल और 2 वर्ष बढ़ जाएगा।
 - It was estimated that with the major repairs the life of the building is extended by 2 years.
- (i) 31 मार्च 2010 को (5 वर्षों के बाद) मशीन के खाता मूल्य को आकलित करें।
- (i) Calculate book value of machine on 31st March 2010 (after 5 years)
- (ii) बड़ी मरम्मत/विस्तार के बाद मशीन के खाता-मूल्य को आकलित करें।
- (ii) Calculate the book value of the building after major repair/extension.
- (iii) 2014-15 में देय मूल्यहास को आकलित करें।
- (iii) Calculate the depreciation payable in 2014-15 (6 Marks)
- (ख) उन कर्मचारियों का उल्लेख करें जिन्हें प्रोत्साहन बोनस देय होता है तथा, साथ ही प्रत्येक श्रेणी को स्वीकार्य प्रोत्साहन बोनस के प्रतिशत को बताएं।
- (b) State the employees to whom incentive Bonus is payable and also state the percentage of incentive bonus admissible to each category. (4 Marks)
6. (क) खुली निविदा पृष्ठताछ के माध्यम से एक भण्डार की खरीद का प्रस्ताव प्राप्त हुआ है जिसमें अनुमानित मूल्य रुपये 110 करोड़ है। वित्तीय बौलियों का तुलनात्मक विवरण तैयार किया गया है।
- Proposal has been received for purchase of a store, wherein the estimated value is Rs. 110 crores through Open Tender Enquiry. The Comparative statement of financial bids has been prepared.
- (i) टेंडर क्रय समिति के स्तर का उल्लेख करें जिसकी शक्ति के अधीन अधिप्राप्ति आती है।
- (i) State the level of TPC under whose power the procurement falls.

- (ii) वित्तीय शक्तियों के प्रत्यायोजन के अनुसार इस टेंडर क्रय समिति का क्या गठन है?
- (ii) What is the constitution of this TPC as per the Delegation of the Financial Powers?
- (iii) टेंडर क्रय समिति ने एल-1 से अधिप्राप्ति को अंतिम रूप दिया। बाद में एल-1 ने अपना प्रस्ताव वापस ले लिया। एल-1 और एल-2 द्वारा उद्धृत दरों के बीच अंतर बहुत कम है। एल-1 द्वारा प्रस्ताव को वापस ले लेने की स्थिति में क्या कार्रवाई की जानी चाहिए?
- (iii) The TPC finalized procurement from L1. Subsequently L1 withdrew his offer. The difference between rates quoted by L1 and L2 is very less. What action should be taken in case of withdrawal of offer by L1? (1+2+3; Total 6 Marks)

(ख) (i) भंडार ढेर किसे कहते हैं?

(b) (i) What is a stock pile?

(ii) भंडार ढेर स्टॉक को कार्यचालन (वर्किंग) स्टॉक में अंतरित करने की क्या कार्यविधि है?

(iii) What is the procedure for transferring stock pile stock to working stock?

(2+2; Total 4 Marks)

7. (क) (i) के.ओ.पी. किसे कहते हैं?

(a) (i) What is KOP?

(ii) निम्नलिखित में से के.ओ.पी. वाली मदों की पहचान करें :

(ii) Identify the KOP items out of the following:

I. भुगतान किया गया मंहगाई भत्ता बकाया

I. DA arrears paid:

II. प्रत्यक्ष श्रम

II. Director Labour:

III. मूल्य ह्रास

III. Depreciation:

IV. असाधारण अस्वीकृतियां

IV. Abnormal rejection:

V. उत्पादन में उपयोग की गई पुरानी मशीन के विक्रय पर लाभ

V. Profit on sale of old machine used in production:

VI. प्राक्कलन में प्रतिशतता के अनुसार हानियां

VI. Losses as per percentage in the estimates:

VII. उत्पादन में उपयोग की गई सामग्री के लिए भंडार अनुभाग में मालसूची की वहन लागत (कैरीइंग कास्ट)

VII. Carrying cost of inventory in store section, for the material used in production:

VIII. नियंत्रण से परे निष्क्रिय समय

VIII. Idle time beyond control

IX. प्रूफिंग में विफलता

IX. Failure in proofing:

X. लौहयुक्त और अलौहयुक्त अवशिष्टों के मामले में लेखा कार्यालय से प्राप्त वाउचरों की कीमतयुक्त प्रति पर उद्धृत दर उस दर से भिन्न हो सकती है जिस दर पर लेखा कार्यालय द्वारा अवशिष्टों को पुनर्मूल्यांकित किया जाता है।

X. In case of ferrous and non-ferrous scraps, the rate quoted on the priced copy of the vouchers received from the Accounts Office may be different from the rate at which the scraps are revalued by the Accounts Office.

(iii) नई पूंजी के अधीन अधिप्राप्ति कब की जाती है?

(iii) When is procurement under New Capital resorted to? (1+4+1; Total 6 Marks)

(ख) लेखा कार्यालय द्वारा सेमी-विवरण पर की जाने वाली जांच कौन कौन सी होती है?

(b) What are the checks that are exercised on the semi-statement by the Accounts Office?

(4 Marks)

8 (क) निम्नलिखित दिए गए आंकड़ों का अध्ययन करें और निम्नलिखित प्रश्नों का उत्तर दें:

(a) Study the data given below and answer the following questions:

• निर्मित संख्या = 100 संख्या

Quantity manufactured = 100 Nos.

• निरीक्षण में स्वीकृत/पास की गई संख्या = 90 संख्या

Quantity accepted/passed in inspection = 90 Nos.

• आदि सेमी :

Opening Semi :

○ प्रत्यक्ष श्रम — रुपये 7,000
Direct Labour — Rs.

○ प्रत्यक्ष सामग्री — रुपये 15,000
Direct Material — Rs.

○ प्रत्यक्ष व्यय — रुपये 2,000
Direct Expenses — Rs.

○ परिवर्ती उपरिव्यय — रुपये 4,000
VOH — Rs.

○ स्थिर उपरिव्यय — रुपये 8,000
FOH — Rs.

- वर्ष 2014–15 के दौरान किया गया व्यय:
- Expenditure incurred during the year 2014-15:

○ प्रत्यक्ष श्रम	– रुपये 15,000
Direct Labour	– Rs.
○ वेतन बकाया	– रुपये 5,000
Pay Arrears	– Rs.
○ प्रत्यक्ष सामग्री	– रुपये 40,000
Direct Material	– Rs.
○ प्रत्यक्ष व्यय	– रुपये 5,000
Direct Expenses	– Rs.
○ परिवर्ती उपरिव्यय	– रुपये 20,000
VOH	– Rs.
○ स्थिर उपरिव्यय	– रुपये 10,000
FOH	– Rs.

- विशेष औजार प्रभार रुपये 5,000

- Special Tool charges Rs. 5000/-

- प्राक्कलन के अनुसार अस्वीकृति 4 प्रतिशत से 6 प्रतिशत

- Rejection as per estimates 4 % to 6 %

- i) उपर्युक्त आंकड़ों के आधार पर निम्नलिखित दिए गए आंकड़ों से प्रति यूनिट लागत को आंकलित करें।

- i) Based on above data calculate the cost per unit.

- i) उत्पादन से बाहर रखी जाने वाली धनराशि की सूची बनाएं।

- ii) List out the amount to be kept out of production.

(3+3; Total 6 Marks)

- (ख) (i) आकस्मिक और क्रमबद्ध समयोपरि के बीच अंतर को बताएं?

- (i) What is the difference between Casual and Systematic Overtime?

- (ii) आस्थगित (डेफर्ड) राजस्व व्यय किसे कहते हैं? मरम्मतों को आस्थगित राजस्व के रूप में मानने के लिए कौन कौन सी शर्तें हैं? इसे संपत्ति और देयता विवरण में किस प्रकार प्रदर्शित किया जाता है?

- (ii) What is Deferred Revenue Expenditure? What are the conditions for treating repairs as Deferred Revenue? How is it reflected in the Asset and Liability statement?

(2+2; Total 4 Marks)

NOVEMBER 2015¹⁹³

रक्षा लेखा विभाग

DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा- भाग II

S.A.S. EXAMINATION - PART II

नवम्बर / NOVEMBER 2015

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

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

अनुमत्य समय /Time Allowed : 3 घंटे/Hours

अधिकतम अंक / Max. Marks: 100

टिप्पणियां/Notes :

1. केवल दस प्रश्नों के उत्तर दिए जाने चाहिएं.- पांच अनुभाग-I और पांच अनुभाग-II से। प्रत्येक प्रश्न 10 अंकों का है।

Only TEN questions should be attempted - FIVE from Section-I and FIVE from Section-II.
Each question carries 10 marks.

2. अनुभाग-I सभी के लिए समान है। प्रत्येक प्रश्न के 10 अंक होंगे।

Section-I is common to ALL. Each question will carry 10 marks.

3. अनुभाग-II के थलसेना अथवा वायुसेना अथवा नौसेना अथवा फैक्ट्री के भाग से संबंधित प्रश्नों के उत्तर देने के लिए अनुमत्य अभ्यर्थियों को उप-अनुभाग क- थलसेना अथवा ख- वायुसेना अथवा ग- नौसेना अथवा घ- फैक्ट्री से किन्हीं पांच प्रश्नों का उत्तर देना है। अनुभाग-II के प्रश्नों का उत्तर एक अलग उत्तर-पुस्तिका में लिखा जाना चाहिए।

Candidates permitted to answer questions relating to ARMY or AIRFORCE or NAVY or FACTORY portion of section-II should answer any FIVE questions from Sub-Section A-ARMY or B-AIRFORCE or C-NAVY or D-FACTORY respectively. Answer to the questions to Section II should be written in a separate answer book.

2105 NOVEMBER 2012

अनुभाग-1 निर्माण कार्य लेखा

Section - I (Works Accounts)

(सभी अभ्यर्थियों के लिए समान)

(Common for ALL Candidates)

1. (क) एक जी.ई. के उप-डिवीजन के लेखापरीक्षणीय दस्तावेजों की सूची से एक मद को निकाल देने के लिए कौन सक्षम है और एक मद को निकाल देने से पूर्व किन किन बातों को देखा जाता है?
- (a) Who is competent to delete an item from the list of auditable documents of sub-division of a GE and what are to be seen before deleting an item? (3 Marks)
- (ख) (i) माप पुस्तकों की गणना की क्या आवधिकता है? (1 Mark)
- (b) (i) What is the periodicity of census of Measurement Books? (1 Mark)
- (ii) माप पुस्तकों का रखरखाव कौन करता है? (1 Mark)
- (ii) Who maintains the MBs? (1 Mark)
- (iii) माप पुस्तकों की परीक्षा करते समय क्षेत्रीय लेखा परीक्षा अधिकारी (एम.ई.एस.) को क्या सुनिश्चित करना पड़ता है? (2 Marks)
- (iii) What RAO (MES) has to ensure while examining MBs? (2 Marks)
- (iv) क्षेत्रीय लेखा परीक्षा कार्यालय (एम.ई.एस.) के क्या उद्देश्य हैं? (3 Marks)
- (iv) What are the objectives of RAO (MES)? (3 Marks)
2. (क) (i) लेखा अधिकारी गैरिसन इंजीनियर्स द्वारा एस.डी.ओ. के कार्यालयों के दौरे की बारंबारता को कौन नियत करता है और लेखा अधिकारी गैरिसन इंजीनियर द्वारा बाह्य स्टेशन के एस.डी.ओ. के कार्यालय के दौरे की क्या बारंबारता है?
- (a) (i) Who fixes the frequency of visits to SDO's offices by AO GEs and what is frequency of visit of outstation SDO's office by AO GE? (2 Marks)
- (ii) एम.ई.एस. के एक डिवीजन के लिए आयुध मूल के आयुध भंडारों की अधिकतम प्राधिकृत स्टॉक सीमा को कौन नियत करता है? सीमा की अधिकताओं को विनियमित करने के लिए कौन सक्षम है? क्या एक बाह्य-स्टेशन सब-डिवीजन की स्टॉक सीमा डिवीजन के लिए समग्रतः प्राधिकृत कुल सीमा के भीतर है?
- (ii) Who fixes the maximum Stock Limits of authorized stores of Ordnance origin for a Division of MES? Who is competent to regularize the excesses to the limit? Is stock limit of an outstation sub-division is within the total limits authorized for the division as a whole? (4 Marks)

- (ख) सीमा के प्रति डिवीजनल स्टॉक रजिस्टर की जांच करते समय लेखा अधिकारीगण गैरिसन इंजीनियर द्वारा देखी जाने वाली बिन्दुओं का उल्लेख करें।
- (b) Mention points to be observed by AOs GE while checking Divisional Stock Register against the limit? (4 Marks)
3. (क) किन कारणों से एक जी.ई. निर्माण कार्यो अथवा उसके किसी भाग के निलंबन का आदेश दे सकता है?
- (a) For what reasons a GE can order for suspension of works or any part there of? (5 Marks)
- (ख) यदि एक निर्माण कार्य अथवा उसके किसी भाग के निलंबन का कारण ठेकेदार के द्वारा की गई त्रुटि से इतर है तो ठेकेदार की हकदारियों का उल्लेख करें।
- (b) State the entitlements of contractor if suspension of work or a part there of is on account of reasons other than default on his part. (5 Marks)
4. (क) प्राधिकृत और विशेष निर्माण कार्यो से आप क्या समझते हैं?
- (a) What do you understand by Authorised and Special Works? (3 Marks)
- (ख) रक्षा मंत्रालय से नीचे के सक्षम वित्तीय प्राधिकारियों के द्वारा आवश्यकता की स्वीकृति का क्या आधार है?
- (a) What is basis for Acceptance of Necessity (AON) by CFAs lower than MOD? (2 Marks)
- (ग) प्राप्त की गई बचतों के कारण उपलब्ध धनराशियों का उपयोग कब नहीं किया जा सकता है?
- (c) When amounts available due to savings achieved cannot be utilized? (2 Marks)
- (घ) सन्निकट प्राक्कलन में विशेष औजारों और संयंत्रों का प्रावधान कब किया जा सकता है?
- (d) When provision of special tools and plants can be made in AEs? (3 Marks)
5. (क) जी.ओ.सी. इन-सी एरिया द्वारा सैन्य भवनों का सैनिकों के समूह के लिए संस्थान के रूप में उपयोग की स्वीकृति की क्या क्या शर्तें हैं?
- (a) What are the conditions of sanctioning use of military buildings as institute for a body of soldiers by the GOC Area? (5 Marks)

- (ख) रक्षा सेवा प्राक्कलन से भुगतान किए जाने वाले एक रक्षा सिविलियन को नए स्टेशन पर स्थानान्तरण पर पुराने ड्यूटी स्टेशन में सरकारी आवास को रखे रहने की अनुमति कब प्रदान की जाती है?
- (b) When a defence Civilian paid out of DSE can be permitted to retain Govt. house at old duty station on transfer to new station? (5 Marks)
6. (क) किन शर्तों के अधीन एक सेवा अफसर को छुट्टी पर एक माह अथवा अधिक अवधि की अनुपस्थिति के लिए विद्युत और जल प्रभारों के भुगतान से छूट प्रदान की जाएगी?
- (a) Under what conditions a Service Officer will be exempted from payment of electric and water charges for a month or more period of absence on leave? (5 Marks)
- (ख) एम.ई.एस. प्राधिकारीगण स्टेशन कमांडर के साथ बैरक क्षतियों की वसूली के मामले को कब उठा सकते हैं?
- (b) When MES authorities can take up matter of recovery of barrack Damages with the Station Commander? (5 Marks)
7. (क) निष्फल व्यय किसी कहते हैं और इस पर एम.ई.एस. में किस प्रकार व्यवहार किया जाता है?
- (a) What is infructuous Expenditure and how it is treated in MES? (5 Marks)
- (ख) रोकड़ समनुदेशन से संबंधित रोकड़ बहियों की जांच के दौरान लेखा अधिकारी/सहायक लेखा अधिकारी गैरिसन इंजीनियर के द्वारा देखी जाने वाली बिन्दुओं को लिखें।
- (b) Write the points to be seen by AO/AAO GE while checking Cash Book related to Cash assignment? (5 Marks)
8. (क) रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक के मुख्य कार्यालय के 'ई' अनुभाग में कार्य करने के दौरान मासिक व्यय रिपोर्ट के परीक्षण को पूर्ण करने के लिए आप एक लेखा परीक्षक के रूप में किन किन बिन्दुओं को देखेंगे?
- (a) What points would you see as an auditor to complete examination of Monthly Expenditure Report (MER) while working in E section of Main Office of PCDA/CDA? (5 Marks)
- (ख) एम.ई.एस. ठेकेदारों से वसूली के लिए निगरानी रखने वाली मांगों की कौन कौन सी मदें होती हैं?
- (b) What are the items of demands to be watched for recovery from MES contractors? (5 Marks)

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

1. (क) रक्षा सेवाओं के लिए खाद्य सामानों की खरीद के लिए कौन सी केन्द्रीय एजेंसी उत्तरदायी है?
(a) Which central agency is responsible for purchase of food stuffs for defence Services? (5 Marks)
- (ख) ई.एम.ई. कर्मशालाओं द्वारा विनिर्मित भंडारों को कौन प्रभार पर लेगा और ऐसे भंडारों को प्रभार पर लेने के लिए किस प्रकार के वाउचरों को बनाया जाएगा?
(b) Who will take stores manufactured by EME Workshops on charge and what kind of vouchers will be prepared to take such stores on charge? (3 Marks)
- (ग) वेतन लेखा कार्यालय, डी.जी.एस. एण्ड डी. के द्वारा भुगतान किए जाने के बाद प्रेषिती डिपो के संबंधित स्थानीय लेखा परीक्षा अधिकारी को क्रेडिट सत्यापन के लिए दस्तावेजों को कौन अग्रेषित करेगा?
(c) Who will forward the documents after payments made by the PAO, DGS&D to the concerned LAO of the consignee depot for credit verification? (2 Marks)
- 2 (क) अनुदेशात्मक उद्देश्यों के लिए जारी किए गए भंडारों का कीमत निर्धारण दर-सूचियों के किस प्रतिशत पर किया जाएगा?
(a) Stores issued for instructional purposes should be priced at what percentage of the vocabulary rates? (2 Marks)
- (ख) निपटान प्राधिकारियों को नमूनों के रूप में जारी भंडारों पर किस प्रकार व्यवहार किया जाएगा?
(b) How the stores issued as samples to the disposal authorities will be treated? (2 Marks)
- (ग) तकनीकी स्थापनाओं को जारी भंडारों को किस प्रकार हिसाब में लिया जाएगा?
(c) How stores issued to technical establishment will be accounted? (2 Marks)
- (घ) पी.सी. और पी. अनुभागों द्वारा उनके डिपुओं के साथ सम्बद्ध तकनीकी प्रकोष्ठों को प्रेषित भंडारों पर किस प्रकार व्यवहार किया जाएगा?
(d) How the stores sent by the PC and P sections to technical cells attached to their depots will be treated? (2 Marks)
- (ङ) एक डिपो द्वारा एक सिविल विभाग को किराए पर जारी भंडारों के संबंध में रक्षा लेखा प्रधान नियंत्रक/रक्षा लेखा नियंत्रक की भूमिका पर प्रकाश डालें।
(e) Outline the role of PCDA/CDA with regard to issue of stores on hire to a civil department by a Depot. (2 Marks)

3. (क) रक्षा संपदा अधिकारी द्वारा दरों की मानक सारणी का संकलन किन सिविल प्राधिकारियों की सहमति से किया जाता है और इसे अंततः कौन अनुमोदित करता है?
- (a) Standard Table of Rates are compiled by DEO with the concurrence of which civil authorities and who finally approves it? (3 Marks)
- (ख) रक्षा संपदा अधिकारी के कार्यालय के निरीक्षण/लेखा परीक्षा के दौरान स्थानीय लेखा परीक्षा अधिकारी द्वारा कृषि योग्य भूमि के संबंध में पट्टों की कितनी प्रतिशतता का चयन किया जाएगा?
- (b) What percentage of leases in respect of agricultural lands will be selected by LAO during inspection/audit of DEO's Office. (2 Marks)
- (ग) स्थाई अग्रिमों को उपलब्ध कराई गई यूनिटों के निरीक्षण के दौरान स्थानीय लेखा परीक्षा अधिकारी क्या क्या देखेगा?
- (c) What LAO will see while inspecting Units provided with Permanent Advances? (5 Marks)
4. (क) एक कबाड़ भंडार सब-डिपो द्वारा किस प्रकार के भंडारों पर कार्रवाई नहीं की जाती है?
- (a) What kind of stores are not dealt with by a Salvage Sub-Depot? (2x5 Marks)
- (ख) ढांचा निर्माताओं को चैसिस की आपूर्ति क्री क्रियाविधियों को लिखें।
- (b) Write procedures of issue of Chassis to body builders.
- (ग) आयुध फैक्ट्रियों को निर्गमित भंडारों के समायोजन का क्या तरीका है?
- (c) What is mode of adjustment of stores issued to Ordnance Factories?
- (घ) ट्रांसिट लेखा कार्ड किसे कहते हैं?
- (d) What is Transit Accounts Card?
- (ङ) कंटेनरों में पेट्रोल, तेल और स्नेहक को किस प्रकार हिसाब में लिया जाता है?
- (b) How POL in containers is accounted for?
5. (क) हानि विवरण के कीमत निर्धारण की क्रियाविधि का वर्णन करें।
- (a) Describe the procedures for pricing of Loss Statement. (2.5x4 = 10 Marks)
- (ख) थलसेना के उपयोग के लिए विदेशों से प्राप्त विस्फोटक पदार्थों को उतारने और उसमें पाई गई विसंगतियों के दावों पर कौन कार्रवाई करेगा?
- (b) Who will deal with off loading of explosives meant for Army received from overseas and claims on account of discrepancies in it?

- (ग) विदेशों से कम उतारे गए भंडारों के संबंध में अवसूल योग्य दावों का समायोजन किस प्रकार किया जाएगा?
- (c) How irrecoverable claims on account of stores short landed from overseas will be adjusted?
- (घ) यू.के. के एक फर्म से प्राप्त गलत भंडारों को वापस लदान की लागत का वहन कौन करेगा?
- (d) Who will bear the cost of back loading of incorrect stores received from a UK firm?
6. आपने अपने लेखा परीक्षा परिक्षेत्र के अधीन एक यूनिट से आयातित भंडारों के पैकिंग लेखों को प्राप्त किया है। स्थानीय लेखा परीक्षा अधिकारी के कार्यालय में इस पर क्या कार्रवाई/कार्रवाइयां की जानी अपेक्षित हैं और इस पर रक्षा लेखा नियंत्रक को भेजी जाने वाली मासिक रिपोर्ट में क्या दर्शाया जाएगा?
- You are in receipt of packing accounts of imported stores from a unit under your audit jurisdiction. What action/actions are required on it in LAO office and what will be indicated in the monthly report on it to be sent to CDA? (10 Marks)
7. (क) एक सैन्य फार्म की प्राप्तियों और भुगतानों के संबंध में रोकड़ बही में की गई प्रविष्टियों में क्या निहित होता है?
- (a) What consist of entries in cash book on account of Receipts and Payments of a Military Farm? (5 Marks)
- (ख) एक सैन्य फार्म से पशुओं की हानि के संबंध में स्थानीय लेखा परीक्षा अधिकारी के कर्तव्यों को लिखें।
- (b) Write LAO's duties with regard to loss of animals from a Military Farm? (5 Marks)
8. (क) एक स्टेशन पूल में अफसरों के लिए क्वार्टरों के लिए दखल और खाली करने की विवरणियों को तैयार किए जाने और अग्रेषित किए जाने की रीति को स्पष्ट करें।
- (a) Explain the manner of preparation and forwarding of occupation and vacation returns for officers quarters on the station pool? (4 Marks)
- (ख) आवास की आवश्यकता की समीक्षा कौन करता है और क्यों?
- (b) Who reviews the requirement of accommodation and why? (3 Marks)
- (ग) एक माह के दौरान राशन के अधि-आहरण का समायोजन किस प्रकार किया जाएगा?
- (c) How over draws of rations during a month will be adjusted? (3 Marks)

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

1. (क) एक उपस्कर डिपो में लेखा परीक्षा जांच की क्या आवधिकता है? (2 Marks)
(a) What is the periodicity of audit check in an Equipment Depot? (2 Marks)
- (ख) एक यूनिट का सी.ओ. अपनी प्रत्यायोजित शक्ति के भीतर वस्त्र मदों की संख्या को लाने के लिए उसकी संख्या को विभाजित करके उसकी अधिप्राप्ति कर रहा है। एक अनियमित दृष्टिकोण होने के कारण स्थानीय लेखा परीक्षा अधिकारी ने एक नियमितता लेखा परीक्षा की है। क्या आप सहमत हैं? कृपया टिप्पणी करें।
(b) CO of a unit is procuring clothing items by splitting the quantity to bring it within his delegated power. Being an irregular approach, LAO carried out a regularity audit. Do you agree? Please comment. (3 Marks)
- (ग) कृपया तीन ई (ईज) लेखा परीक्षा को स्पष्ट करें।
(c) Please explain three E's Audit. (3 Marks)
- (घ) स्थानीय लेखा परीक्षा के लिए वाउचरों के चयन की क्या पद्धति है?
(d) What is method of selection of vouchers for local audit? (2 Marks)
2. (क) राशन लेखे की लेखा परीक्षा में अधिआहरण और कम आहरण पर क्या व्यवहार किया जाता है?
(a) How is the overdrawal & underdrawal treated in Audit of Ration Accounts? (3 Marks)
- (ख) चिकित्सा उपस्कर और भंडारों का हिसाब दो मुख्य शीर्षों के अधीन रखा जाएगा। वे कौन कौन से हैं?
(b) Medical equipment & stores will be accounted for under two main heads. What are they? (3 Marks)
- (ग) एविएशन लेखे को तैयार करने की क्या आवधिकता है?
(c) What is the periodicity of preparation of Aviation Accounts? (2 Marks)
- (घ) फार्म आई.ए.एफ.एफ. (क्यू.) 419 (एम.ओ.डी.) का क्या उद्देश्य है?
(d) What is the purpose of Form-IAFF(Q) 419 (MOD)? (2 Marks)
3. (क) प्रयोगगत वस्तुओं की लेखाबही के रखरखाव की क्या आवश्यकता है?
(a) What is the necessity of maintaining Articles in use ledger? (3 Marks)
- (ख) वाच लाग बुक किसे कहते हैं?

- (b) What is Watch Log Book? (2 Marks)
- (ग) स्थानीय खरीद वाउचरों की लेखा परीक्षा के दौरान एक स्थानीय लेखा परीक्षा अधिकारी ने यह आपत्ति उठाई है कि दरें तर्कसंगत नहीं हैं और सक्षम प्राधिकारी की कोई स्वीकृति नहीं है। यूनिट के लेखा कार्यालय ने स्थानीय लेखापरीक्षा अधिकारी की कार्रवाई से असहमति प्रकट की है। कृपया टिप्पणी करें।
- (c) An LAO during audit of local purchase vouchers raised objection that the rates are not reasonable & there is no sanction of competent authority. The Accounts Office of Unit disagreed with actions of LAO. Please comment. (3 Marks)
- (घ) यूनिट के लेखा अधिकारी ने यूनिट द्वारा किए गए मसाले के ठेके की स्थानीय लेखा परीक्षा अधिकारी द्वारा की गई जांच पर आपत्ति की है। कृपया यूनिट की कार्रवाई पर टिप्पणी करें।
- (d) Accounts Officer of Unit objected to scrutiny of Condiments Contracts by LAO concluded by the unit. Please comment on action of Unit. (2 Marks)

4. (क) पुनःआदेश मात्रा किसे कहते हैं?

(a) What is Re-order Quantity? (3 Marks)

(ख) कृपया दो लोकक्षेत्र के उपक्रमों का नाम बताएं जो वायुसेना की आवश्यकताओं की आपूर्तियां करते हैं?

(b) Please name two PSUs who supplies to Air Force requirement. (2 Marks)

(ग) एक यूनिट ने एक उपस्कर के भंडारण के लिए सभी प्रकार के फालतू पुर्जों की समीक्षा विनिर्माणकर्ताओं द्वारा उन फालतू पुर्जों के उत्पादन को रोक दिए जाने से पूर्व की है। क्या ऐसा करने के लिए कोई प्रावधान है? कृपया टिप्पणी करें।

(c) A unit carried out a review of all types of spares for provisioning for an equipment before the manufacturers stop their production of those spares. Is there any provision to do so? Please comment. (3 Marks)

(घ) एम.पी.ई. किसे कहते हैं?

(d) What is MPE? (2 Marks)

5. (क) मांगपत्र कब जारी किया जाता है?

(a) When is the indent placed? (3 Marks)

(ख) जब मदें किफायती मरम्मत से परे हो जाती हैं और पूर्णरूपेण असेवायोग्य हो जाती हैं तो भंडार का श्रेणीकरण किस प्रकार किया जाता है?

- (b) How is a store categorized when items are beyond economical repair & totally unserviceable? (3 Marks)
- (ग) एक विकास आदेश में फर्म को दो अनिवार्य अपेक्षाओं को साबित करना पड़ता है। वे कौन कौन सी हैं?
- (c) In a Development Order, a firm has to prove two essential requirements. What are they? (2 Marks)
- (घ) एक स्थानीय लेखा परीक्षा अधिकारी ने सी.ओ. की वित्तीय शक्तियों के अधीन एक यूनिट द्वारा हानि का विनियमितीकरण बिना लेखा परीक्षा रिपोर्ट प्राप्त किए ही ऐसा कर दिए जाने पर आपत्ति की है। कृपया टिप्पणी करें।
- (d) LAO objected to regularization of loss by a unit under the financial power of CO for doing so without obtaining an audit report. Please comment. (2 Marks)
6. (क) भारतीय वायुसेना की आवश्यकता के लिए रूस से अधिप्राप्ति की क्या पद्धति है?
- (a) What is the method of procurement from Russia for IAF requirement? (2 Marks)
- (ख) वायुयान और उसके फालतू पुर्जों की खरीद की स्वीकृति किस प्रकार प्राप्त की जाती है?
- (b) How the sanction for purchase of Aircraft & its spares is taken? (3 Marks)
- (ग) कृपया उस प्राधिकारी का नाम बताएं जो वायुसेना तकनीकी उपस्कर के विनिर्माण और आपूर्ति को करने के लिए बेस मरम्मत डिपो को आदेश देता है।
- (c) Please name the authority who orders Base Repairs Depot to undertake manufacture & supply of Air Force Technical Equipment? (3 Marks)
- (घ) सामान्यतः सभी वाउचरों पर हस्ताक्षर करने के लिए किससे अपेक्षा की जाती है?
- (d) Who is required to sign all vouchers ordinarily? (2 Marks)
7. (क) वायुसेना द्वारा उपयोग किए गए विशेषज्ञता वाहन से आप क्या समझते हैं? एक उदाहरण दें।
- (a) What do you understand by specialist vehicle used by Air Force? Give an example. (3 Marks)
- (ख) साधारण उड़ान राशनों के निर्गम का क्या पैमाना है?
- (b) What is scale of issue of ordinary Flying Rations? (3 Marks)
- (ग) एक स्टेशन कमांडर ने एक स्कैड्रन में उपस्कर पर निशान लगाने के लिए एक रंग का आबंटन किया है। क्या यह अनुमत्य है? कृपया टिप्पणी करें।

- (c) A Station Commander has allotted a colour in marking the equipment in a Squadron. Is it permissible? Please comment. (2 Marks)
- (घ) वायुसेना उपस्करों की हानि और क्षतियों से संबंधित वायुसेना अफसरों की वित्तीय शक्तियों को निर्धारित करने वाली नियम पुस्तक का कृपया नाम बताएं।
- (d) Please name the Rule Book laying down financial powers of Air Officers in relation to loss & damages to Air Force equipments. (2 Marks)
- 8 (क) प्रत्येक उपस्कर डिपोओं में विभिन्न खांचे (बे) होते हैं। उनमें से तीन का नाम बताएं।
- (a) Each Equipment Depot has various bays. Name three of them. (3 Marks)
- (ख) एक यूनिट के सी.ओ. ने तकनीकी रूप से पुराने पड़ गए एक विद्यमान उपस्कर के स्थान पर एक नए उपस्कर को प्रयोग में लाने के लिए अनुदेश जारी किया है। स्थानीय लेखा परीक्षा अधिकारी ने इस अनुरोध पर आपत्ति की है क्योंकि यह यूनिट के सी.ओ. की शक्तियों से परे है। कृपया टिप्पणी करें।
- (b) CO of a unit has issued the instruction for introducing a new equipment in place of existing equipment which has become technologically outdated. LAO has objected to this instruction as it is beyond the power of the CO of the unit. Please comment. (3 Marks)
- (ग) एक एम.टी. वाहन का तृतीय चरण रखरखाव किसे कहते हैं?
- (c) What is Third Line Maintenance of an MT Vehicle? (2 Marks)
- (घ) एक उपस्कर डिपो में भंडार में रखे गए एक मद की आकस्मिक जांच कौन करता है?
- (d) Who carries out snap check of an item in store in an Equipment Depot? (2 Marks)

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

1. (क) तदर्थ विनिर्देशन कौन कौन से होते हैं? (3 Marks)
- (a) What are ad-hoc specifications? (3 Marks)
- (ख) सामग्री संगठन (v) में एक मांगकर्ता ने नौसेना की एक मद की मांग उसकी लम्बाई, चौड़ाई और ऊंचाई को अत्यन्त ठीक रूप से बताते हुए की है। सभी विस्तार का अत्यन्त सही ढंग से उल्लेख किया गया था। इच्छित भंडार को प्राप्त करने के लिए मांगकर्ता की क्या संभावनाएं हैं? विनिर्देशनों के महत्त्व को स्पष्ट करें।
- (b) An indenter at material organization (v) has raised a demand for a naval store item stating its length, breath and height very correctly. All dimensions were correctly specified. What are the chances of the indenter getting the desired store? Explain the significance of specifications. (7 Marks)
2. (क) 'फोर्स मेज्योर' किसे कहते हैं? (3 Marks)
- (a) What is 'Force Majeure'? (3 Marks)
- (ख) एक आई.एन.एस. पोत अपनी मरम्मत के लिए नियत है और अगले चार महीनों के भीतर नौसेना गोदीबाड़ा विशाखापट्टनम में उसे पहुंच जाना है। तथापि इस मरम्मत से संबंधित अनेक आपूर्ति आदेश अधिप्राप्ति के विभिन्न चरणों में हैं। यह सुनिश्चित करने के लिए कि समय पर मरम्मत हेतु सभी संगत भंडार और सेवाएं उपलब्ध हैं, क्या कार्रवाई की जानी चाहिए?
- (b) An INS ship is due for its refit and scheduled to arrive at Naval Dock yard, Vizag within the next four moths. However, many supply orders pertaining to this refit are at various stages of procurement. What should be the action to ensure all relevant stores and Services are available for the refit in time? (7 Marks)
3. (क) एक ठेके/आपूर्ति आदेश की सुपुर्दगी अवधि को परिभाषित करते समय ध्यान में रखे जाने वाले कारक कौन कौन से हैं?
- (a) What are the factors to be taken into account while defining delivery period of a contract/supply order? (3 Marks)

- (ख) (i) दिनांक 01-06-2014 को 60 दिनों की सुपुर्दगी अवधि के साथ फर्म 'एक्स' को एक आपूर्ति आदेश जारी किया गया था। तथापि भंडारों की आपूर्ति 15-10-2014 तक की गई थी और सक्षम वित्तीय प्राधिकारी ने वित्तीय सलाहकार/एकीकृत वित्तीय सलाहकार की स्वीकृति प्राप्त करने के पश्चात सुपुर्दगी अवधि के विस्तार को बिना परिनिर्धारित नुकसान के प्रदान कर दिया है। टिप्पणी करें।
- (b) (i) Supply order was placed on firm 'x' on 01.06.2014 with a delivery period of 60 days. However, stores were supplied by 15.10.2014 and CFA has accorded delivery period extension without LD after obtaining concurrence of FA/IFA. Comment. (4 Marks)
- (ii) एक अन्य मामले में मूल सुपुर्दगी अवधि 30-08-2013 थी। तथापि आपूर्तियां 15-08-2015 तक प्राप्त हुई हैं। सक्षम वित्तीय प्राधिकारी ने परिनिर्धारित नुकसान के साथ सुपुर्दगी अवधि के विस्तार की स्वीकृति प्रदान कर दी है और मदों को प्रभार पर ले लिया है। टिप्पणी करें।
- (ii) In another case, the original DP was 30.08.2013. However, the supplies are received by 15.08.2015. CFA has accorded sanction for DP extension with LD and taken the items on charge. Comment. (3 Marks)
4. (क) 'लागत कार्ड' किसे कहते हैं? संक्षेप में स्पष्ट करें।
- (a) What is 'cost card'? Explain in brief. (3 Marks)
- (ख) एक विशिष्ट 'नौसेना गोदीबाड़ा' को अपने कार्यकलापों को करते समय कुछ अतिरिक्त क्षमता का पता चला। उसी समय एक प्रदेश सरकार एजेंसी से अपने पोत की मरम्मत कराए जाने के लिए एक आवश्यकता प्राप्त हुई है। नौसेना गोदीबाड़ा ने मरम्मत को करने के लिए प्रदेश सरकार की एजेन्सी को एक कीमत उद्धृत किया है। टिप्पणी करें।
- (b) A particular 'Naval Dock yard' while carrying out of its activities found some spare capacity. At the same time there is a requirement from a state govt. agency for repair of their ship. Naval Dock yard quoted a price to state govt. agency to undertake repair. Comment. (7 Marks)
- 5 (क) वाउचरों का अनुसूचियन किसे कहते हैं?
- (a) What is scheduling of vouchers? (3 Marks)
- (ख) (i) लेखे की शुद्धता को सुनिश्चित करने में वाउचरों के सम्बद्धीकरण और युग्मन के औचित्य को स्पष्ट करें।

- (b) (i) Explain the relevance of Linking and pairing of vouchers in ensuring the correctness of accounts. (4 Marks)
- (ii) लेखे की पूर्णता को सुनिश्चित करने के लिए संक्षिप्त सूची (स्केलेटन लिस्ट), उप सूची (सब लिस्ट) और शीर्ष सूची के महत्त्व को स्पष्ट करें।
- (ii) Explain the importance of skeleton list, sub-list and top-list in ensuring the completeness of accounts. (3 Marks)
6. (क) नौसेना आयुध डिपो के संदर्भ में 'प्रयोगगत वस्तु बहीखाता' किसे कहते हैं?
- (a) What is "A-in-U Ledger" in the context of Naval Armament Depot? (3 Marks)
- (ख) (i) एक नौसेना स्थानीय लेखा परीक्षा अधिकारी ने समय के अभाव के कारण सभी स्थानीय यूनिटों की स्थानीय लेखा परीक्षा अर्धवार्षिक आधार पर की थी। कृपया टिप्पणी करें।
- (i) An NLAO, due to paucity of time carried out the local audit of all local units half yearly basis? Please comment. (4 Marks)
- (ii) एक नौसेना स्थानीय लेखा परीक्षा अधिकारी ने नौसेना स्थानीय लेखापरीक्षा के कार्यक्रम को बनाते समय पोतों और स्थापनाओं के खाद्य भंडार लेखे की लेखापरीक्षा को सम्मिलित किया है। टिप्पणी करें।
- (ii) An NLO while drawing up the Naval audit programme has included the Audit of Victualling accounts of ships and establishments. Comment. (3 Marks)
7. (क) गैर स्व-लेखांकन पोत के संबंध में बेस आपूर्ति अफसर की क्या भूमिका है?
- (a) What is the role of the Base supply officer in respect of Non-self accounting ship? (3 Marks)
- (ख) कमान अफसर ने गैर स्व-लेखांकन पोत पर स्थाई भंडारों का स्टॉक सत्यापन अर्धवार्षिक आधार पर किया है। (सूची 'ए' मर्दे)। चूंकि वार्षिक स्टॉक सत्यापन अभी हाल में ही किया गया था, अतः कमान अफसर ने यह निर्णय लिया है कि नौसेना भंडार रखरखाव कर्तव्यों के लिए उत्तरदायी अफसर के बदल जाने पर स्टॉक-सत्यापन को पुनः न किया जाए।
- (b) On board non-self accounting ship, the commanding officer has carried out stock-taking of permanent store on yearly basis. (List A items). As the yearly stock-taking happened very recently, the C.O. has taken a decision not to redo the stock-taking on change of the officer responsible for Naval Store keeping duties. Comment. (7 Marks)

8. (क) भंडारों की पुनःपूर्ति किसे कहते हैं?

(a) What is replenishment of stores?

(3 Marks)

(ख) (i) मूल पोत/स्थापना के आपूर्ति अफसर ने उन समरूपी मदों को (पुनः पूर्ति करने के लिए) प्रतिस्थापित करने के लिए स्थायी भंडारों के लिए मांग की है जिन्हें सर्वेक्षण द्वारा असेवायोग्य अथवा अनुपयोगी पाया गया है।

आपूर्ति अफसर की कार्रवाई पर टिप्पणी करें।

(ii) The supply officer of the parent ship/establishment has raised demand for permanent stores (to replenish) to replace similar articles which are found to be unserviceable or condemned by survey.

Comment on the action of the Supply Officer.

(4 Marks)

(ii) आपूर्तिकर्ता ने पोत के ढांचे की मरम्मत करने के लिए मांगें की हैं। टिप्पणी करें।

(ii) Supply officer raised demands to repair of the hull of the ship. Comment.

(3 Marks)

अनुभाग-II (भंडार लेखा तथा आंतरिक लेखा परीक्षा) (घ) फैक्ट्री

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

1. (क) एम.टी.पी.एफ. द्वारा एम.एस.एफ. के लिए एक मशीन औजार का विनिर्माण रूपे 20,000 की लागत पर किया गया था और मशीन के औजार की जीवन-अवधि का अनुमान 4 वर्ष लगाया गया था। औजार का विनिर्माण किया गया था और 01-03-2015 को निर्गमित गया था तथा एम.एस.एफ. में पहुंच गया था और 01-06-2015 को प्रभार में लिया गया था।
- (a) A machine tool was manufactured by MTPF for MSF at the cost of Rs. 20,000 and the life of the machine tool was estimated as 4 years. The tool was manufactured and issued on 01.03.2015 and reached MSF and taken on charge on 01.06.2015. (1+1+1+2 Total 5 Marks)
- (i) निर्गमित किए जाने वाले उद्धरण का वर्ग बताएं।
- (i) State the Class of Extract to be issued.
- (ii) इस लेनदेन में प्रयोग में लाए जाने वाले निर्गम वाउचर और प्राप्ति वाउचर की शृंखला को बताएं।
- (ii) State the series of Issue voucher and the Receipt voucher to be used for this transaction.
- (iii) वित्तीय वर्ष 2014-15 के अंत में प्रेषिती फैक्ट्री में परिसम्पत्तियों और देयताओं के विवरण में मशीन के मूल्य को किस प्रकार हिसाब में लिया जाएगा?
- (iii) How will be the value of machine accounted for at the end of the Financial Year 2014-15 in the statement of Assets and Liabilities in the consignee Factory?
- (iv) वार्षिक मूल्यह्रास को आकलित करें।
- (iv) Calculate the annual depreciation.
- (ख) पूर्ण किए जाने की धारणा तारीख के संदर्भ में शाखा लेखा कार्यालय उद्धरणों की पूर्णता की प्रगति को किस प्रकार अनुवीक्षण (मानीटर) करता है और साथ ही यह भी सुनिश्चित करता है कि विनिर्मित की गई मात्रा उद्धरण पर उस मद की आदेशित मात्रा से बढ़ नहीं गई है।
- (b) How does Branch Accounts Office monitor the progress of completion of extracts with reference to the projected date of completion and also ensures that the quantity manufactured has not exceeded the quantity of that item ordered on the extract? (3 Marks)
- (ग) अप्रचलित शेष के प्रकारों का नाम बताएं। शाखा लेखा कार्यालय में 'अप्रचलित शेषों के रजिस्टर' के रखरखाव के लिए कौन उत्तरदायी है?

- (c) Name the types of Unorthodox Balance. Who is responsible for maintenance of "Register of Unorthodox Balances" in Branch Accounts office? (2 Marks)
2. (क) चल औसत दर का आकलन किस प्रकार किया जाता है? निर्गमों की कम से कम उन पांच कोटियों का नाम बताएं जिनकी कीमत का निर्धारण चल औसत खाताबही दर पर किया जाता है।
- (a) How is Moving Average Rate calculated? Name atleast five categories of issues that are priced at Moving Average Ledger Rate. (5 Marks)
- (ख) एक कार्य-आदेश किसे कहते हैं? कार्य-आदेश पहचान कोड के नौ अंक किस बात को दर्शाते हैं?
- (b) What is a Work Order? What do the nine digits of the Work Order identification code denote? (3 Marks)
- (ग) मानक प्राक्कलन किसे कहते हैं और उन्हें किस प्रकार तैयार किया जाता है? मानक प्राक्कलन और स्थलगत (स्पाट) प्राक्कलन के बीच अंतर को बताएं।
- (c) What are standard estimates and how are they prepared? State the difference between standard estimates and Spot Estimates. (2 Marks)
- 3 (क) आयुध फैक्ट्रियों में प्रयोग में लाए जाने वाले साख पत्र के पांच मूल फार्मों को बताएं। 'साख पत्र' के प्रत्येक प्रकार पर एक संक्षिप्त टिप्पणी लिखें।
- (a) State five basic forms of Letter of Credit used in Ordnance Factories. Write a short note on each type of 'Letter of Credit'. (5 Marks)
- (ख) एक फैक्ट्री का शाखा लेखा कार्यालय मजदूरी चिट्ठा पैकेज से उत्पन्न हुए लाभ प्रतिशत की मासिक सूची को तैयार करता है और उसे लागत अनुभाग को साफ्ट और हार्ड कॉपी में भेजता है। यह देखा गया था कि उजरती कार्य लाभ प्रतिशत 50 प्रतिशत बढ़ गया। लागत अनुभाग के द्वारा क्या कार्रवाई की जानी अपेक्षित है?
- (b) The Branch Accounts Office of a Factory prepares monthly list of profit % generated from the wage roll package and sends to costing section in soft and hard copy. It was seen that the PW profit % exceeded 50%. What is the action required to be taken by the costing section? (3 Marks)
- (ग) (i) अधिप्राप्ति में विकल्प खंड पुनरादेश से किस प्रकार भिन्न है?
 (i) How is option clause different from the repeat order in procurement?
 (ii) जोखिम और व्यय खरीद किसे कहते हैं?
 (ii) What is the Risk and Expense purchase? (1+1 Total 2 Marks)

- 4 (क) एक फैक्ट्री में एक नए भवन को 20 करोड़ की प्राक्कलित लागत पर 2007 तक एम.ई.एस. के द्वारा पूर्ण किया जाना अपेक्षित था। निर्माण 36 करोड़ की लागत पर 2012 में पूर्ण हुआ था। भवन का 1 अप्रैल 2013 से दखल कर लिया गया था और उपयोग कर लिया गया था। तथापि भवन को दिसम्बर 2014 में प्रभार पर लिया गया था। मूल्यहास की पद्धति के लिए आयुध फैक्ट्री बोर्ड की लेखांकन नीति को ध्यान में रखते हुए निम्नलिखित को आकलित करें :
- (a) A new building in Factory was required to be completed by MES by 2007 at the estimated cost of 20 crores. The construction was completed in 2012 at the cost of 36 crores. The building was occupied and utilized since 1st April 2013. The building however was taken on charge in December, 2014. Keeping in mind the accounting policy of the OFB for the method of depreciation, calculate the following:
- (i) वित्तीय वर्ष 2013-14 के लिए मूल्यहास को आकलित करें। भवन का मानक जीवनकाल 60 वर्ष है।
- (i) Calculate the depreciation for the Financial Year 2013-2014. The standard life of building is 60 years.
- (ii) यदि भवन का मूल्यहास नहीं किया जाता है तो बोर्ड के लाभ पर क्या प्रभाव पड़ेगा? अपने उत्तर के लिए कारण बताएं।
- (ii) What is the impact on the profit of the Board if building is not depreciated? Give reason for your answer? (2+3; Total 5 Marks)
- (ख) सामग्री योजना चिट्ठा और भंडारधारक असमर्थता चिट्ठा के बीच किन्हीं दो अंतरों को बताएं।
- (b) Give any two differences between the Material Planning Sheet (MP Sheet) and Store Holders Inability Sheet (SHIS)? (3 Marks)
- (ग) भंडारधारक असमर्थता चिट्ठा की प्राप्ति पर स्थानीय लेखा कार्यालय द्वारा क्या कार्रवाई की जाती है?
- (c) What action is taken by Local Accounts Office on receipt of SHIS? (2 Marks)
5. (क) भारतीय स्टेट बैंक-रोकड़ प्रबंधन उत्पाद किसे कहते हैं? इसकी किसी चार सिक्योरिटी विशिष्टताओं का उल्लेख करें।
- (a) What is State Bank of India – Cash Management Product (SBI-CMP)? State any four of its security features. (5 Marks)
- (ख) डेटम लोड किसे कहते हैं?

- (b) What is Datum load? (3 Marks)
- (ग) सेमी (पूर्ण) और सेमी (अपूर्ण) किसे कहते हैं? प्रत्येक को एक वाक्य में परिभाषित करें।
- (c) What is Semi (finished) and Semi (unfinished)? Define in one sentence each. (2 Marks)
6. (क) 20 फोटोकॉपी मशीनों की खरीद के लिए आयुध फैक्ट्री बोर्ड द्वारा कोटेशन प्राप्त किए गए थे। वित्तीय बोलियां केवल उन तीन विक्रेताओं के लिए खोली गई थीं जिन्होंने विनिर्देशनों (स्पेसिफिकेशन्स) के अनुसार मशीन को प्रदान करने का प्रस्ताव किया था। फर्म 'ए' द्वारा एल-1 कीमत रुपये 80,000 प्रति मशीन कोट की गई थी। एल-2 विक्रेता ने एक फोटोकॉपी मशीन की कीमत रुपये 80,500 कोट की थी किन्तु उसने कागजों की जिल्दबंदी और कर्तन की अतिरिक्त विशेषताओं का प्रस्ताव दिया था जो रुपये 7000 के मूल्य के थे। ये विशेषताएं प्रस्ताव के लिए निवेदन (आर.पी.एफ) दस्तावेजों में वर्णित तकनीकी विनिर्देशनों की तुलना में अधिक विकसित थीं। कृपया सलाह दें कि किस प्रस्ताव को स्वीकार किया जाना चाहिए और क्यों?
- (a) Quotations were obtained by OFB for purchase of 20 Photo copy machines. The financial bids were opened for only three vendors who offered machine as per the specifications. The L1 price was quoted by Firm A – Rs. 80,000 per machine. The L2 vendor had quoted price of Rs. 80,500 for a photo copy machine but also offered additional features of binding and cutting of papers, which were worth Rs. 7,000. These features were more advanced than the technical specifications stated in the Request for Proposal (RFP) documents. Please advise which offer should be accepted and why? (5 Marks)
- (ख) स्थलगत भुगतान किस प्रकार किए जाते हैं?
- (b) How are Spot Payments made? (3 Marks)
- (ग) गोला बारूद फैक्ट्री फिरकी के लिए उद्घरण के अनुसार 10,000 गोलाबारूद का विनिर्माण किया जाना अपेक्षित था। वारंट की पूर्णता के पश्चात यह पाया गया था कि फैक्ट्री द्वारा कुल 11,000 का विनिर्माण किया गया था। फैक्ट्री द्वारा क्या कार्रवाई की जानी अपेक्षित है?
- (c) Ammunition Factory Kirkee was required to manufacture 10,000 ammunition as per the extract. On completion of the Warrant, it was found that the total manufactured by the Factory were 11,000. What action is required to be taken by the Factory? (2 Marks)
7. (क) आर.आर. निधि किसे कहते हैं और इसकी रचना क्यों की जाती है? आर.आर. निधि में धनराशि का अंतरण किस प्रकार किया जाता है और व्यय को किस प्रकार हिसाब में लिया जाता है?
- (a) What is RR fund and why is it created? How is the money transfer into the RR Fund made and how expenditure is accounted for? (5 Marks)

(ख) फ़ैक्ट्री ने उत्पादन जाब के लिए ठेका मजदूरों को काम पर लगाया। मुख्य शीर्ष, लघु शीर्ष और वित्तीय कोड को बताएं जिसमें आप व्यय को बुक करेंगे।

(b) Factory engaged contract labourers for production job. Indicate Major Head, Minor Head and financial code you will book the expenditure to? (3 Marks)

(ग) (i) एक गार्नीचर सूची किसे कहते हैं?

(i) What is a Garniture List?

(ii) एक विक्रेता को चैक के माध्यम से रुपये 5000 का भुगतान किया गया था। क्या भुगतान वाउचर पर रेवेन्यू स्टैप को चिपकाया जाना अपेक्षित है? कारण को स्पष्ट करें।

(ii) A payment of Rs. 5000 was made through cheque to a vendor. Is the revenue stamp required to be affixed on the payment voucher? Explain the reason? (1x2= 2 Marks)

8 (क) तांबे की शीटों की खरीद के लिए खुले टेंडर के माध्यम से बोलियां प्राप्त की गई थीं। तकनीकी रूप में तीन टेंडरों को योग्य ठहराया गया। वित्तीय बोलियों में सभी तीनों टेंडरों ने एक समान दर को कोट किया था। दस्तावेज के विस्तृत अध्ययन पर यह देखा गया था कि सभी तीन एक ही फर्म के सहायक थे। ऐसे मामले में क्या कार्रवाई की जानी अपेक्षित है?

(a) Bids were obtained through Open Tender for purchase of copper sheets. Three tenders qualified technically. In the Financial bids, all the three tenders had quoted same rates. On detail study of the document it was observed that all the three were subsidiary of one firm? What action is required to be taken in such a case? (5 Marks)

(ख) (i) एक अग्रिम धन जमा किसे कहते हैं?

(i) What is an Earnest Money Deposit?

(ii) किन मामलों में अग्रिम धन जमा को प्रस्तुत करने से छूट प्रदान की गई है?

(ii) In which cases submission of EMD is exempted?

(iii) ठेका करार में 'फोर्स मेज्योर' खंड का क्या प्रभाव होता है?

(iii) What is the implication of the 'Force Majeure' clause in the Contract agreement?

(2 Marks)

(ग) फ्रीक दरें किसे कहते हैं? फ्रीक दरों के मामले में क्या कार्रवाई की जानी अपेक्षित है?

(c) What are Freak Rates? What action is required to be taken in case of Freak Rates? (2 Marks)

NOVEMBER 2015

रक्षा लेखा विभाग

DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा- भाग II

S.A.S. EXAMINATION - PART II

नवम्बर / NOVEMBER 2015

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

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

अनुमत्य समय /Time Allowed : 3 घंटे/Hours

अधिकतम अंक / Max. Marks: 100

टिप्पणियां/Notes:

1. कुल मिलाकर अभ्यर्थियों को 10 प्रश्नों का उत्तर देना है - भाग-I से कुल 6 प्रश्नों में से 4 प्रश्न, भाग-II से 5 प्रश्नों में से 3 प्रश्न तथा भाग- III से 5 प्रश्नों में से 3 प्रश्न।
In all, candidates are to attempt 10 questions - 4 questions out of 6 questions from Section-I, 3 questions out of 5 questions from Section-II and 3 questions out of 5 questions from Section-III.
2. भाग-I, II तथा III में प्रत्येक प्रश्न 10 अंकों के हैं।
Each question in Section-I, II and III carries 10 marks.
3. प्रत्येक भाग के संबंध में प्रश्न का उत्तर एक ही स्थान पर दिया जाना चाहिए।
Answer to questions in respect to each section should be written at one place.

अनुभाग-I (वित्तीय प्रबंधन)

Section - I (Financial Management)

1. केन्द्रीय सिविल मंत्रालयों/विभागों में विभागीयकृत लेखांकन प्रणाली के अधीन वित्तीय सलाहकारगण, जो मुख्य लेखांकन प्राधिकारी के लिए और उनकी ओर से कार्य करते हैं, के उत्तरदायित्व कौन कौन से हैं? ये वित्तीय सलाहकारगण अपने कार्यों का निर्वहन किस प्रकार करते हैं?
- Under the Departmentalized Accounting System in the Central Civil Ministries/Departments, what are the responsibilities of Financial Advisers who act for and on behalf of the Chief Accounting Authority? How do these Financial Advisers discharge their functions? (10 Marks)
2. (क) लोक-क्रय के मौलिक सिद्धान्त कौन कौन से हैं जिनका अनुपालन माल और सेवाओं की लोक-अधिप्राप्ति के दौरान व्यक्ति के द्वारा किया जाना चाहिए?
- (a) What are the fundamental Principles of Public Buying which one should conform to while making public-procurement of Goods and services? (5 Marks)
- (ख) निम्नलिखित जी.एफ.आर. प्रावधानों का संक्षेप में वर्णन करें :
- (b) Describe in brief the following GFR provisions:
- (i) बिना कोटेशन के माल की खरीद।
Purchase of goods without quotation.
- (ii) दर ठेका के अधीन सीधे माल की खरीद।
Purchase of goods directly under rate contract. (2x2.5 = 5 Marks)
3. (क) वे परिस्थितियां कौन कौन सी हैं जिसके अधीन एकल स्रोत/एस.टी.ई. से अधिप्राप्ति की जा सकती है?
- (a) What are the circumstances under which procurement from single source/STE can be resorted to? (5 Marks)
- (ख) सामान्यतः की गई सेवाओं अथवा की गई आपूर्तियों के लिए भुगतानों को केवल उसी समय ही जारी किया जाना चाहिए जब सेवाएं प्रदान कर दी गई हैं अथवा आपूर्तियां कर दी गई हैं। किन परिस्थितियों के अधीन क्या अग्रिम भुगतानों को किया जा सकता है?
- (b) Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. Under what circumstances can advance payments be made? (5 Marks)

4. निम्नलिखित इन्कोटर्मस पर संक्षिप्त टिप्पणियां लिखें :

Write brief notes on the following INCOTERMS:

(i) सी.आई.एफ.
CIF

(ii) सी.पी.टी.
CPT

(iii) डी.ए.एफ.
DAF

(iv) डी.ई.क्यू
DEQ

(v) एफ.सी.ए.
FCA

(5x2 = 10 Marks)

5. महानिदेशक आपूर्ति एवम् निपटान के दर ठेकों में बिक्री कर की दर में सांविधिक वृद्धि की स्वीकार्यता के लिए क्या क्या प्रावधान हैं? महानिदेशक आपूर्ति एवं निपटान की पूछताछ शर्तों के अनुसार सरकारी ठेकों में चुंगी और स्थानीय करों को किस प्रकार विनियमित किया जाना है?

What are the provisions for admissibility of statutory increase in rate of Sales Tax in DGS & D rate contracts? How are octroi and Local Taxes to be regulated in government contracts as per DGS&D enquiry terms?

(2x5= 10 Marks)

6. विकल्प खंड किसे कहते हैं और वे शर्तें कौन कौन सी हैं जो आर.एफ.पी./ठेके में विकल्प खंड को नियंत्रित करती हैं? विकल्प खंड को एक दस्तूरी रूप में आर.एफ.पी./ठेके में क्यों सम्मिलित नहीं किया जाना चाहिए?

What is option clause and what are the conditions that govern option clause in the RFP/Contract?

Why should the option clause not be incorporated in the RFP/Contract as a matter of routine?

(10 Marks)

अनुभाग-II (एकीकृत वित्तीय प्रणाली)

Section-II (IFA System)

1. डी.एफ.पी.डी.एस.-2015 के अनुसार अधिप्राप्ति के विभिन्न चरणों में अपनाया जाने वाला कालिजिएट तंत्र किसे कहते हैं?

What is the collegiate mechanism to be adopted in various stages of procurement as per the DFPDS-2015? (10 Marks)

2. निम्नलिखित को परिभाषित कीजिए :

Define the following:

- (i) अंतर्निहित शक्तियां

Inherent powers

- (ii) फाल क्लॉज

Fall Clause

- (iii) आर.एफ.पी.

RFP

- (iv) अप्रार्थित (अनसोलीसीटेड) बोली

Unsolicited bid

- (v) परिणामी (रेजल्टैंट) एकल विक्रेता

Resultant single vendor

(5x2= 10 Marks)

- 3 (क) यदि एम.डब्ल्यू.पी./ए.डब्ल्यू.पी. रक्षा मंत्रालय के/द्वारा अनुमोदित है तो क्या निम्नतर एकीकृत वित्तीय सलाहकार के द्वारा ए.ओ.एन. आवश्यक है?

- (a) If MWP/AWP is approved by the MOD, is the AON by lower IFA necessary?

- (ख) स्वीकृति के लिए अधिकतम सीमा और रोकड़ प्रवाह के बीच क्या अंतर है?

- (b) What is the difference between the ceiling for sanction and cash outflow? (2x5= 10 Marks)

4. निम्नलिखित पर संक्षिप्त टिप्पणी लिखें:

Write short notes on:

- (i) सरकारों को किए गए अधिभुगतानों की वसूली

Recovery of overpayments made to Governments.

- (ii) अधिभुगतानों और देयताओं का अधित्याग करना।

Waiving off overpayments and dues.

(2x5 = 10 Marks)

5. डी.पी.पी. में यथा निर्धारित 'बाई', 'बाई एण्ड मेक विद टी.ओ.टी.' और बाई एण्ड मेक (भारतीय) के रूप में वर्गीकृत योजनाओं के लिए अधिग्रहण की प्रक्रिया पर विचार प्रकट करें।

Discuss the acquisition process for schemes categorized as 'Buy', 'Buy and Make with ToT' and Buy and Make (Indian) as prescribed in the DPP. (10 Marks)

अनुभाग-III (विधि के तत्व)

Section-III (Elements of Law)

1. परक्राम्य लिखित अधिनियम 1881 के प्रावधानों को ध्यान में रखते हुए निम्नलिखित पर संक्षिप्त टिप्पणी लिखें :

Keeping in view the provisions of the Negotiable Instrument Act 1881, write short notes on the following:

- (i) वचन पत्र
Promissory note
- (ii) विनिमय पत्र
Bill of Exchange
- (iii) अंतर्देशीय लिखत
Inland Instrument
- (iv) यथासंभव भुगतान
Payment in due course

(4x2.5 = 10 Marks)

2. (क) भारतीय संविधान की धारा 113 के अनुसार प्राक्कलन के संबंध में संसद में क्या क्रियाविधि है?

(a) As per Article 113 of the Constitution of India, what is the procedure in Parliament with respect to estimates? (5 Marks)

- (ख) निम्नलिखित को स्पष्ट करें :

Explain the following:

- (i) अनुपूरक, अतिरिक्त अथवा आधिक्य ग्रांट
Supplementary, additional or excess grant.
- (ii) लेखानुदान, प्रत्ययानुदान (वोट आफ क्रेडिट) और अपवादिक (एक्सेपशनल) ग्रांट
Vote on Account, Vote of Credit and Exceptional Grant.

- 3 न्यूनतम मजदूरी अधिनियम, 1948 के अधीन किसी नियोक्ता के दंड के लिए कौन कौन से कारण और सामान्य प्रावधान होते हैं?

What are the reasons and general provisions for punishment of any employer under The Minimum Wages Act, 1948? (10 Marks)

4. वे विशिष्ट मामले कौन कौन से हैं जिन्हें केन्द्रीय प्रशासनिक अधिकरण के एकल सदस्यीय न्यायपीठ द्वारा निपटान किए जाने के लिए प्राधिकृत किया गया है?

What are the specified cases which are authorized to be disposed of by Constitution of a single bench of the CAT? (10 Marks)

5. (क) क्या केन्द्रीय प्रशासनिक अधिकरण एक विभाग द्वारा चलाई गई एक अनुशासनात्मक कार्रवाई में प्रदान किए गए दंड में हस्तक्षेप कर सकता है? स्पष्ट करें।

(a) Whether the Central Administrative Tribunal can interfere in the penalty awarded in a disciplinary proceeding conducted by a department? Explain.

(ख) यदि नहीं, तो क्या उपर्युक्त (क) का कोई अपवाद है?

(b) If no, is there any exception to (a) above? (2x5= 10 Marks)

NOVEMBER 2015

रक्षा लेखा विभाग
DEFENCE ACCOUNTS DEPARTMENT

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

नवम्बर / NOVEMBER 2015

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

विषय : कार्यालय पत्र-व्यवहार
SUBJECT: OFFICE COMMUNICATION

अनुमत्य समय /Time Allowed : 3 घंटे/Hours

अधिकतम अंक / Max. Marks: 150

टिप्पणियां/Notes :

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

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

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

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

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

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

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

Question No. 2 is also compulsory carrying 40 marks.

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

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

1. I से IX के रूप में चिह्नित पत्राचारों का एक सार तैयार करें। साथ ही एक उपर्युक्त शीर्षक को सुझाएं और बिन्दुओं का एक सार दें।

Make a précis of the correspondence marked I to IX. Also suggest a suitable title and give a summary of points.

I

डाक क्रमांक 0054991 / 1314

Dak SI. No. 0054991/1314

ए.एन./II/50/टी.ए./डी.ए./एल.टी.सी.

AN/II/50/TA/DA/LTC

प्रशासन अनुभाग

Admin Section

कार्यालय रक्षा लेखा प्रधान नियंत्रक (नौसेना)

Office of the PCDA (Navy)

संख्या 1 कूपरेज रोड

No. 1, Cooperage Road

मुम्बई - 400 001

Mumbai - 400 001

दिनांक 18.10.2013

Date : 18-10-2013

सेवा में,

To,

प्रभारी अधिकारी,

The Office-in-Charge

आई.एफ.ए. (डब्ल्यू.एन.सी.)

IFA (WNC)

03 तल, नूरभ्वाय बिल्डिंग,

03rd Floor, Noorbhoy Building

एस.बी.एस. मार्ग, मुम्बई-400023

SBS Marg, Mumbai-400 023

विषय : श्री एक्स.वाई.जेड./सहायक लेखा अधिकारी/1234567 से संबंधित बिल का लौटाया जाना।

Sub. : Returning of Bill pertaining to Shri XYZ/AAO/1234567.

संदर्भ : आई.एफ.ए. (डब्ल्यू.एन.सी.) पत्र डाक क्रमांक 0054991 दिनांक 18.10.2013

Ref. : IFA (WNC) letter Dak SI No. 0054991 dated 18.10.2013.

आई.एम.ए. (डब्ल्यू.एन.सी.) मुंबई के श्री एक्स.वाई.जेड. के स्थायी स्थानान्तरण दावा से संबंधित रूपये 137905.00 के लिए एक आकस्मिक व्यय बिल को पुनः प्रेषित करने के लिए निम्नलिखित अभ्युक्तियों के साथ एतद्वारा लौटाया जाता है :

Contingent bill for Rs 137905.00 on account of Permanent transfer claim in r/o Mr. XYZ of IFA (WNC) Mumbai is returned herewith with the following remarks for resubmission:

“टिन संख्या के सत्यापन पर यह पाया गया है कि दावे में उल्लिखित टिन संख्या मेसर्स अली एन्टरप्राइसेस को आवंटित हुआ है, जबकि पुराने ड्यूटी स्टेशन से नए ड्यूटी स्टेशन को अपने घरेलू सामानों के परिवहन के समर्थन में दावेदार ने एक परिवहन कम्पनी अर्थात् मेसर्स एडवान्स कैरीइंग कारपोरेशन का परेषण नोट संलग्न किया है।”

“On verification of the TIN Number it has been found that the TIN No. mentioned in the claim is allotted to M/s Ali Enterprises whereas the claimant has enclosed consignment note of a transport company viz. M/s Advance Carrying Corporation in support of transportation of his house hold goods from old duty station to new duty station.”

वरिष्ठ लेखा अधिकारी (नौसेना)

Sr. Accounts Officer (Navy)

II

प्रेषक :

From:

एक्स. वाई. जेड.

XYZ

सहायक लेखा अधिकारी / 1234567

AAO/1234567

कार्यालय, आई.एफ.ए. (डब्ल्यू.एन.सी.)

O/o the IFA (WNC)

मुंबई

Mumbai

दिनांक 10.03.2014

Date : 10.03.2014

सेवा में,

To,

रक्षा लेखा प्रधान नियंत्रक (नौसेना)

The PCDA (Navy)

(प्रशासन-वेतन अनुभाग)

(AN-Pay Section)

01, कूपरेज रोड,

01 Cooperage Road

कोलाबा, मुम्बई-01

Colaba, Mumbai-01

(उचित माध्यम से)

(Through proper channel)

विषय : स्थायी स्थानान्तरण के लिए समायोजन दावे का पुनर्प्रेषण।

Sub.: Resubmission of adjustment claim for permanent transfer.

संदर्भ: रक्षा लेखा प्रधान नियंत्रक (नौसेना) मुम्बई, प्रशासन अनुभाग पत्रांक ए एन/II/50/टी.ए./डी.ए./एल.टी.
सी. दिनांक 18.10.2013

Ref. : PCDA (Navy) Mumai, Admin Section Letter AN/II/50/TA/DA/LTC dated 18.10.2013.

आदरणीय महोदय,

Respected Sir,

रक्षा लेखा प्रधान नियंत्रक (नौसेना) मुम्बई के उपरि संदर्भित पत्र के सम्बन्ध में मैं निम्नलिखित को आपके विचारार्थ सादर प्रस्तुत करता हूँ।

With respect to PCDA (Navy) Mumbai letter referred above, I wish to submit the following for your kind consideration please:

सक्षम प्राधिकारी द्वारा मार्च 2012 में शिलांग से मुम्बई के लिए मेरे स्थानान्तरण आदेश के परिणामस्वरूप मैंने मुम्बई के लिए अपने घरेलू सामानों के परिवहन के लिए मेसर्स एडवांस कैरीइंग कम्पनी के साथ इस तथ्य का पता लगाने के पश्चात् बुक किया था कि उक्त परिवहन कम्पनी के पास वस्तुतः टिन नम्बर है। यह भी निवेदन है कि शिलांग एक पर्वतीय इलाका है और परिवहन सुविधा इतनी आसानी से उपलब्ध नहीं है। मैंने अपने व्यक्तिगत घरेलू सामानों को सर्वोत्तम रूप से उपलब्ध और वहां प्रसिद्ध कम्पनी के साथ इस बात की पूछताछ करने के पश्चात् बुक किया था कि उनके पास टिन नम्बर है ओर वे सरकार के पास कर जमा कर रहे हैं। किन्तु सामानों को बुक करते

समय मेरे मस्तिष्क में यह विचार नहीं आया कि क्या परेषण नोट में मुद्रित परिवहन कम्पनी का टिन नम्बर प्रामाणिक है अथवा नहीं है और तदनुसार मैंने परिवहन कम्पनी द्वारा उपलब्ध कराए गए टिन नम्बर की सच्चाई की जांच नहीं की।

Consequent upon my transfer order by the competent authority from Shillong to Mumbai in March 2012, I have booked my household goods for transportation to Mumbai with M/s Advance Carrying Corporation after ascertaining the fact that the said Transport Company is actually in possession of TIN Number. It is also submitted that Shillong is a hilly terrain and transport facility is not so accessible there. I have booked my personal household goods with the best available and famous company there only after enquiring that they have TIN No. and are depositing the tax to government. But while booking of belongings, the aspect as to whether the TIN No. printed on the consignment note of the transport company is genuine or not has not come to my mind and accordingly I did not check the veracity of TIN No. provided by the Transport Company.

आपके कार्यालय द्वारा उठाई गई लेखा टिप्पणियों को प्राप्त करने के पश्चात् मैंने सैकड़ों बार परिवहन कम्पनी से संपर्क करने का प्रयास किया किन्तु कोई सकारात्मक उत्तर नहीं प्राप्त कर सका। दो वर्षों का समय पहले ही व्यतीत हो चुका है और चूंकि शिलांग मुम्बई से 3000 किलोमीटर दूर है और अत्यधिक कठिन स्थान है अतः मेरे लिए संभव नहीं है कि मैं परिवहन कम्पनी द्वारा उपलब्ध कराए गए टिन नम्बर का सत्यापन करने के लिए पुनः शिलांग जाऊँ।

On receipt of the observations raised by your office, I have tried to contact the transport company several times but couldn't get any positive response. Two years have already passed and Shillong being 3000 km away from Mumbai and very tough place, it is not possible for me to visit Shillong again for verifying the TIN Number provided by the transport company.

अतः मैं आप से यह प्रार्थना करूंगा कि मेरे दावे पर कृपया विचार करें और उसे लेखा परीक्षा में स्वीकार करें ताकि मुझ पर पड़ने वाली बड़ी वित्तीय कठिनाई से बचा जा सके; कृपया कृतार्थ करें।

I therefore request your honour to kindly consider my claim and admit in audit to avoid a huge financial hardship on me and oblige.

धन्यवाद

Thanking you

दिनांक 10.03.2014

Date : 10.03.2014

आपका विश्वास पात्र

Yours faithfully

(एक्स.वाई.जेड.)

(XYZ)

III

ए.एन./II/50/टी.ए./डी.ए./एल.टी.सी.

AN/II/50/TA/DA/LTC

प्रशासन अनुभाग

Admin Section

कार्यालय रक्षा लेखा प्रधान नियंत्रक (नौसेना)

O/o the PCDA (Navy)

01 कूपरेज रोड, कोलाबा

01 Cooperage Road, Colaba

मुम्बई - 400 001

Mumbai - 400 001

दिनांक 28.07.2014

Date : 28.07.2014

सेवा में,

To,

एक्स.वाई.जेड.

XYZ

सहायक लेखा अधिकारी / 1234567

AAO/1234567

कार्यालय आई.एफ.ए. (डब्ल्यू.एन.सी.)

O/o the IFA (WNC)

नूरभ्वाय बिल्डिंग, 3 तल

Noorbhoy Building, 3rd Floor

एस.बी.एस. रोड, मुम्बई-400023

SBS Road, Mumbai-400 023

विषय : स्थानान्तरण पर यात्रा भत्ता / दैनिक भत्ता

Sub. : TA/DA Claim on transfer.

शिलांग से मुम्बई स्थानान्तरण पर इस कार्यालय में प्राप्त आपके स्थाई ड्यूटी दावे की लेखा परीक्षा कर ली गई है और शिलांग से मुम्बई के लिए संयोजित स्थानान्तरण ग्रांट और यात्रा भत्ता के सम्बन्ध में उसे रुपये 25,655 के लिए पास कर दिया गया है। इस कार्यालय के समसंख्यक दिनांक 18.10.2013 के अधीन पहले ही मांगे गए परिवहन कम्पनी मेसर्स एडवांस कैरीइंग कारपोरेशन के सही टिन नम्बर को प्रस्तुत नहीं किए जाने के कारण शिलांग से मुम्बई के लिए घरेलू सामानों के परिवहन से संबंधित रुपये 1,12,250 को नामंजूर कर दिया गया है।

Your permanent duty claim on transfer from Shillong to Mumbai received in this office has been audited and passed for Rs. 25655/- on account of composite transfer grant and travelling allowances from Shillong to Mumbai. A sum of Rs. 1,12,250/- has been disallowed on account of transportation of household goods from Shillong to Mumbai due to non-submission of correct TIN No. of transport company M/s. Advance Carrying Corporation, as already sought vide this office letter of even no. dated 18.10.2013.

आपके द्वारा आहरित अग्रिम के रूप में रुपये 1,00,000/- को समायोजित करने के पश्चात सरकार को देय कुल रकम के रूप में रुपये 74,345 होती है। अतः आपको सलाह दी जाती है कि आप रुपये 74,345 को सैन्य प्राप्य आदेश के माध्यम से प्रेषित करें।

After the adjustment of advance drawn by you of Rs. 1,00,000/- the total amount due to the Government is Rs. 74345/-. Hence you are advised to remit the amount of Rs. 74345 through MRO.

वरिष्ठ लेखा अधिकारी (नौसेना)

Sr. Accounts Officer (Navy)

प्रतिलिपि प्रेषित :

Copy to :

आई.एफ.ए. (डब्ल्यू.एन.सी.)

The IFA (WNC)

नूरभ्याय बिल्डिंग

Noorbhoy Building

3 तल, एस.बी.एस. रोड

3rd Floor, SBS Road

मुम्बई-400 023

Mumbai-400.023

सूचनार्थ

For information

वरिष्ठ लेखा अधिकारी (नौसेना)

Sr. Accounts Officer (Navy)

IV

एक्स.वाई.जेड.ए.ओ. / 1234567

XYZ, AAO/1234567

कार्यालय आई.एफ.ए. (डब्ल्यू.एन.जी.)

O/o the IFA (WNC)

3 तल, नूरभ्याय बिल्डिंग

3rd Floor, Noorbhoy Buildings

एस.बी.एस. रोड, मुम्बई-400023

SBS Road, Mumbai-400023

दिनांक 02.12.2014

Date : 02.12.2014

सेवा में,

To,

रक्षा लेखा प्रधान नियंत्रक (नौसेना)

The PCDA (Navy)

(प्रशासन-वेतन अनुभाग के लिए)

(For AN-Pay Section)

01 कूपरेज रोड,

01 Cooperage Road

मुम्बई-40001

Mumbai-400 001

(उचित माध्यम से)

(Through Proper channel)

विषय : स्थाई ड्यूटी दावे में घरेलू सामानों के परिवहन को अस्वीकार करना।

Sub : Disallowance of transportation of household goods in permanent duty claim.

संदर्भ : आपके कार्यालय का पत्र ए.एन. II/50/टी.ए./डी.ए./एल.टी.सी. दिनांक 28.07.2014

Ref. : Your office letter AN/II/50/TA/Da/LTC dated 28.07.2014.

महोदय,

Sir,

रुपये 1,12,250 की धनराशि को अस्वीकार करने के सम्बन्ध में सादर निवेदन है कि शिलांग जैसे कठिन स्टेशन में उपलब्ध सर्वोत्तम सेवा प्रदाता के द्वारा मैंने अपने घरेलू सामानों को बुक किया था किन्तु मैं यह तथ्य नहीं जानता था कि परिवहन कम्पनी द्वारा उपलब्ध कराया गया टिन नम्बर गलत हो सकता है और उसे दूसरे फर्म को आवंटित किया गया था। तथापि मैंने मुम्बई के लिए घरेलू सामानों के परिवहन के लिए रुपये 1,12,250 का भुगतान किया था जो कि एक स्टेशन से दूसरे स्टेशन को एक व्यक्ति के स्थानान्तरण के फलस्वरूप एक स्वाभाविक घटना है।

With regard to disallowance of a sum of Rs. 1,12,250/-, I would like to submit that I have booked my household goods with the best service provider available at a very hard station like Shillong but I was not aware of the fact that the TIN Number provided by the transport company

might be wrong and allotted to another firm. However I had paid to the firm a sum of Rs. 1,12,250/- for transportation of household goods to Mumbai, which is a natural incident consequent upon the transfer of an individual from one station to another station.

इसके अतिरिक्त यह भी निवेदन है कि एफ.आर.एस.आर. भाग-II में इस बात का कोई प्रावधान नहीं है कि परिवहन कम्पनी के टिन नम्बर के लिए आग्रह किया जाए। विभिन्न नियंत्रकों को मुख्यालय कार्यालय द्वारा परिचालित स्थायी ड्यूटी पर प्रधान लेखा नियंत्रक (फैक्ट्री) कोलकता के लेखा परीक्षा ड्रिल में यह भी पाया गया है कि परिवहन कम्पनी के टिन नम्बर को उपलब्ध कराने के लिए बाध्य कराए जाने की कोई आवश्यकता नहीं है।

Further it is also submitted that no provision is laid down in FRSR Part-II to insist upon the requirement of TIN Number of transport Company. It is also found in Audit drill of PCA (Fys) Kolkata of Pmt. Duty claim circulated by the Hqrs Office to various Controllers that there is no need to insist upon the production of TIN Number of Transport Company.

उपर्युक्त प्रावधान, और मेरे स्थानान्तरण और वास्तविक परिवार संचालन को देखते हुए यह निवेदन है कि मेरे ऊपर और मेरे परिवार पर पड़ने वाले भारी बोझ से बचने के लिए रुपये 1,15,250/- के परिवहन प्रभार को लेखा परीक्षा में स्वीकार किया जाए।

In view of the above provision and my transfer and actual family movement, it is requested that the transportation charge of Rs. 1,12,250/- may be admitted in audit to avoid huge financial burden upon me and my family.

(एक्स. वाई. जेड.)

XYZ

सहायक लेखा अधिकारी / 1234567

AAO/1234567

V

ए.एन./II/50/टी.ए./डी.ए./एल.टी.सी.

AN/II/50/TA/DA/LTC

प्रशासन अनुभाग

Admin Section

कार्या, रक्षा लेखा प्रधान नियंत्रक (नौसेना)

O/o the PCDA (Navy)

नं. 1, कूपरेज रोड,

No. 1, Cooperage Road,

कोलाबा, मुम्बई-400001

Colaba, Mumbai-400001

दिनांक 21.01.2015

Date : 21.01.2015

सेवा में,

To,

रक्षा लेखा महानियंत्रक

The CGDA

उलान बतार रोड

Ulan Batar Road

पालम, दिल्ली छावनी-10

Palam, Delhi Cant-10

विषय : स्थाई स्थानान्तरण पर निजी सामानों पर परिवहन के प्रभारों का भुगतान न किया जाना।

Sub : Non-Payment of charge of transportation of Personal effects on permanent transfer.

स्थायी ड्यूटी दावे में परिवहन प्रभार की अस्वीकृति से सम्बन्धित आई.एफ.ए. (डब्ल्यू.एन.सी.) के पत्रांक आई.एफ.ए./डब्ल्यू.एन.सी./एम.के.यू./पर दिनांक 02.12.2014 के अधीन प्राप्त कार्यालय आई.एफ.ए. (डब्ल्यू.एन.सी.) के श्री एक्स.वाई.जेड., सहायक लेखा अधिकारी से प्राप्त दिनांक 02.02.2014 के एक प्रार्थना पत्र को एतद्वारा अग्रेषित किया जाता है।

An application dated 02.12.2014 from Shri XYZ, AAO, of O/o the IFA (WNC), Mumbai received vide IFA (WNC) letter No. IFA/WNC/MKU/Per dated 02.12.2014 regarding disallowances of transportation charges in permanent duty claim is forwarded herewith.

2. अधिकारी ने रुपये 1,37,905/- का अपना स्थायी ड्यूटी दावा प्रस्तुत किया है जिसमें घरेलू सामानों के समर्थन में मेसर्स एडवांस कैरीइंग कारपोरेशन द्वारा जारी परेषण नोट संलग्न किया गया था। लेखा परीक्षा के दौरान परेषण नोट में उल्लिखित टिन नम्बर के सत्यापन पर यह पाया गया था कि उक्त कथित टिन नम्बर वस्तुतः फर्म से सम्बन्धित नहीं है किन्तु दूसरे फर्म यथा अली एन्टरप्राइसेस को आवंटित किया गया था। इस कार्यालय ने अधिकारी को यह सलाह दी है कि वे फर्म के वास्तविक टिन नम्बर को प्रस्तुत करें किन्तु उसका पालन नहीं किया गया है। इसके अतिरिक्त रक्षा लेखा प्रधान नियंत्रक (नौसेना) के अनुमोदन से इस कार्यालय ने व्यक्तिगत सामानों के परिवहन प्रभार को अस्वीकृत करते हुए दावे को पास कर दिया है।

2. The officer submitted his permanent duty claim of Rs. 1,37,905/- wherein Consignment Note issued by M/s Advance Carrying Corporation in support of transportation of household goods was

enclosed. During audit, on verification of the TIN number mentioned in the consignment note, it was found that the said TIN no. did not actually pertain to the firm but allotted to another firm viz. **Ali Enterprises**. This office has advised the officer to submit the actual TIN No. of the firm but the same has not been adhered to. Further, with the approval of PCDA (Navy), this office has passed the claim by disallowing the cost of transportation charge of personal effects.

3. तथापि, अफसर इस आशय का उद्धरण देते हुए अपने उक्त प्रार्थना पत्र में परिवहन कम्पनी के सेवा कर संख्या/टिन नम्बर की अनावश्यकता के संबंध में प्रतिवाद कर रहा है कि एफ.आर.एस.आर. और मुख्यालय कार्यालय के पत्रांक ए.एन/XIV/14101/सी-10/12/रनवीर सिंह दिनांक 06.06.2012 में ऐसा कोई प्रावधान निर्धारित नहीं है।

3 However, the officer is contesting in his ibid application about non-requirement of Service Tax No./TIN No. of transport company quoting that no such provision is laid down in FRSR and Hqrs office letter no. AN/XIV/14101/C-10/12/Ranveer Singh dated 06.06.2012.

4. सेवा कर संख्या/टिन नम्बर की आवश्यकता का मामला अनसुलझा बना हुआ है क्योंकि कई फर्मों ने या तो गलत टिन नम्बर दिया है अथवा अन्य फर्म को आबंटित नम्बर को दिया है। रक्षा लेखा विभाग के कार्मिकों और सेवा कार्मिकों के स्थाई ड्यूटी दावों की लेखा परीक्षा करने के दौरान इस कार्यालय के संज्ञान में यह आया है कि दावेदार लोग परिवहन कम्पनी के टिन नम्बर की आवश्यकता को चुनौती दे रहे हैं क्योंकि एफ.आर.एस.आर. में ऐसा कोई प्रावधान निर्धारित नहीं है।

4 The issue of requirement of service tax no/TIN no. continues to remain unsolved as many firms have either given wrong TIN No. or given number allotted to other firm. During the audit of permanent duty claim of DAD Personnel and Service Personnel, it has come to the notice of this office that the claimants are contesting about the requirement of TIN No. of transport company, as there is no such provision laid down in FRSR.

5. उपर्युक्त को देखते हुए मुख्यालय कार्यालय से निवेदन है कि वे विषय पर स्पष्टीकरण प्रदान करें ताकि इस कार्यालय द्वारा स्थायी ड्यूटी दावों पर प्रभावी ढंग से कार्रवाई की जा सके और दावेदारों द्वारा जाली/कपटपूर्ण/संदेहास्पद परेषण नोट को प्रस्तुत करने से रोका जा सके।

5 In view of the above, the Hqrs. Office is requested to give clarification on the issue to enable this office in effectively dealing with the permanent duty claims and to restrain the submission of forged/ fake/suspected consignment note by the claimant.

रक्षा लेखा नियंत्रक (नौसेना) ने देख लिया है।

PCDA (navy) has seen.

रक्षा लेखा उप नियंत्रक (प्रशासन)

Dy. CDA (Admin)

VI

एन/XIV/14162/टी.ए./डी.ए./सी.टी.जी./वालयूम-II

AN/XIV/14162/TA/DA/CTG/Vol.-II

कार्यालय रक्षा लेखा महानियंत्रक

O/o the CGDA

उलान बतार रोड, पालम

Ulan Batar Road, Palam

दिल्ली छावनी-110010

Delhi Cantt - 100 010

दिनांक 14.05.2015

Date : 14.05.2015

सेवा में,

To,

रक्षा लेखा प्रधान नियंत्रक (नौसेना)

The PCDA (Navy)

नं. 1, कूपरेज रोड

No. 1, Cooperage Road

मुम्बई-400001

Mumbai-400 001

विषय : स्थानान्तरण पर निजी सामानों के परिवहन प्रभारों का भुगतान न किया जाना।

Sub : Non-Payment of charges of transportation of personal effects on transfer.

संदर्भ : आपके कार्यालय का पत्रांक ए एन/II/50/टी.ए./डी.ए./एल.टी.सी. दिनांक 21.01.2015

Ref. : Your office letter No. AN/II/50/TA/DA/LTC dated 21.01.2015.

संगत नियमों और आपके उपरिलिखित पत्र के अधीन लाए गए तथ्यों के आलोक में मामले का परीक्षण किया गया है। इस कार्यालय का यह मत है कि मुख्यालय कार्यालय द्वारा जारी स्पष्टीकरण का संदर्भ देते हुए अधिकारों का यह दृष्टिकोण कि सेवा कर/टिन नम्बर की आवश्यकता पर उसे बाध्य नहीं किया जाना चाहिए, वह उसे इस तथ्य से मुक्त नहीं करता है कि उसके द्वारा प्रस्तुत की गयी रसीद/बीजक उस टिन नम्बर से युक्त थी जो उसके माल का परिवहन करने वाली परिवहन कम्पनी से संबंधित नहीं था जिसे झूठी सूचना प्रस्तुत करने के रूप में माना जा सकता है और वह दावे की प्रामाणिकता की पुष्टि करने के लिए निरीक्षण के लिए बाध्य है।

The matter has been examined in the light of relevant rules and fact brought out under your above cited letter. This office is of the view that the officer's contention that he should not be insisted for requirement of service Tax No. / TIN No. referring to clarification issued by Hqrs does not free him from the fact that the receipt/invoice submitted by him was affixed with a TIN No. not pertaining to the transport company who transported his goods which can be construed as producing false information and is liable for inspection for confirming the genuineness of the claim.

3. इसके अतिरिक्त एस.आर. 195 के पैरा 2 (जी) की शर्तों के अधीन एक यात्रा भत्ता बिल पर हस्ताक्षर करते समय अथवा प्रतिहस्ताक्षर करते समय नियंत्रण अधिकारी का यह दायित्व है कि वह ब्योरे की संवीक्षा कर ले और स्वयं संतुष्ट हो ले कि दावा तर्कसंगत है। अतः यह सलाह दी जाती है कि उस परिवहन कम्पनी से सही टिन नम्बर को प्राप्त किया जाए जिसने अधिकारी के माल का परिवहन किया है, साथ ही उनसे उन कारणों की मांग की जाय जिसमें उन्होंने एक अन्य कम्पनी के टिन नम्बर को अंकित किया है और यदि वह उपलब्ध नहीं है तो लेखापरीक्षा/सक्षम प्राधिकारियों द्वारा लिए गए निर्णय के अनुरूप अन्य पहलुओं को ध्यान में रखते हुए बीजक की प्रामाणिकता की पुष्टि की जाए।

Further, in terms of Para 2 (g) of SR 195, it is the duty of a controlling officer, before signing or countersigning a travelling allowance bill, to 'scrutinize the details and satisfy himself that the claim is reasonable. Hence, it is advised to obtain the correct TIN No. of the transport company which transported the goods of the officer thereby seeking the reasons for affixing the TIN no of another company and where the same is not available, the genuineness of the invoice may be confirmed taking into account other factors as decided by audit/competent authorities.

3. इसके अतिरिक्त जहाँ बिल में सेवाकर रजिस्ट्रेशन संख्या/टिन नम्बर निहित नहीं है वहाँ निजी सामानों के परिवहन के प्रति दावे को स्वीकृत करने के सम्बन्ध में जहाँ तक मांगे गए अनुदेश का संबंध है, यह स्पष्ट किया जाता है कि चूंकि रसीद में सेवाकर/टिन अथवा कोई अन्य रजिस्ट्रेशन संख्या की आवश्यकता पर नियम-स्थिति मौन है, अतः एस.आर. 116 और पैरा 2 (जी) एस.आर. 195 की शर्तों के अधीन परिवहन संचालक द्वारा जारी रसीद में सेवा कर अथवा कोई अन्य रजिस्ट्रेशन संख्या को प्रस्तुत करने के लिए बाध्य न करते हुए दावे पर विचार किया जाए।

Further, as regards instructions sought regarding admittance of claims towards transportation of personal effects where the bill does not contain service tax registration No./TIN No., it is clarified that since the rule position is silent on the requirement of service tax/TIN or any other registration no. on the receipt, the claims may be considered in terms of GOI decision no. 4 under SR 116 and Para 2 (g) of SR 195 without insisting on furnishing the service tax or any other registration no. on the receipt issued by the transporter.

4. तदनुसार आवश्यक कार्रवाई की जाए।

Necessary action may be taken accordingly.

इस पर रक्षा लेखा संयुक्त महानियंत्रक (प्रशासन) का अनुमोदक प्राप्त है।

This has the approval of Jt. CGDA (AN).

वरिष्ठ लेखा अधिकारी

Sr. Account Officer

VII

ए.एन. II/50/टी.ए./डी.ए./एल.टी.सी.

AN/II/50/TA/DA/LTC

कार्यालय, रक्षा लेखा प्रधान नियंत्रक (नौसेना)

O/o the PCDA (Navy)

नं. 1, कूपरेज रोड, कोलाबा,

No. 1 Cooperage Road, Colaba

मुम्बई-400001

Mumbai-400001

दिनांक 02.06.2015

Date: 02.06.2015

सेवा में,

To,

आई.एफ.ए. (डब्ल्यू.एन.सी.)

The IFA (WNC)

3 तल, नूरभवाय बिल्डिंग

3rd Floor, Noorbhoy Building

एस.बी.एस. रोड, मुम्बई-400023

SBS Road, Mumbai-400 023.

विषय : स्थानान्तरण पर निजी सामानों के परिवहन प्रभारों का भुगतान न किया जाना।

Sub.: Non payment of Charges of transportation of personal effects on transfer.

संदर्भ : आपके कार्यालय का पत्रांक आर.एफ.ए./डब्ल्यू.एस.सी./एम.के.यू. पर दिनांक 02.12.2014

Ref. : Yours office letter No. IFA/WNC/MKU/Per dated 02.12.2014.

श्री एक्स.वाई.जेड. के निजी सामानों के परिवहन प्रभारों को अस्वीकार करने के मामले को मुख्यालय कार्यालय को स्पष्टीकरण के लिए संदर्भित किया गया था।

The matter of disallowance of transportation charges of personal effects in r/o Shri XYZ was referred to the Hqrs office for clarification.

2. मुख्यालय कार्यालय ने यह स्पष्टीकरण दिया है कि मुख्यालय कार्यालय द्वारा जारी स्पष्टीकरण का संदर्भ देते हुए अधिकारी का यह दृष्टिकोण कि सेवा कर/टिन नम्बर की आवश्यकता पर उसे बाध्य नहीं किया जाना चाहिए, वह उसे इस तथ्य से मुक्त नहीं करता है कि उसके द्वारा प्रस्तुत की गई रसीद/बीजक उस टिन नम्बर से युक्त थी जो उसके माल का परिवहन करने वाली कम्पनी से संबंधित नहीं था। इसे झूठी सूचना प्रदान करने के रूप में माना जा सकता है और वह दावे की प्रामाणिकता की पुष्टि करने के लिए निरीक्षण के लिए बाध्य है।

The HQrs office has clarified that the Officer's contention that he should not be insisted upon for production of Service Tax No. / TIN No. referring to clarification issued by HQrs office does not free him from the fact that the receipt/invoice submitted by him was affixed with a TIN No. not pertaining to the transport company who transported his goods. This can be construed as producing false information and is liable for inspection for confirming the genuineness of the claim.

4. इसके अतिरिक्त एस.आर. 195 के पैरा 2(जी.) की शर्तों के अधीन एक यात्रा भत्ता पर हस्ताक्षर करते समय अथवा प्रति हस्ताक्षर करते समय नियंत्रण अधिकारी का यह दायित्व है कि वह ब्यौरे की संवीक्षा कर ले और स्वयं संतुष्ट हो ले कि दावा तर्कसंगत है। अतः यह निवेदन है कि अनुपूरक बिल को फर्म के पक्ष में जारी किए गए बैंक खाता विवरण/चैक जैसे सहायक साक्ष्य के साथ जो इस बात की पुष्टि करता है कि भुगतान मेसर्स एडवांस कैरीइंग कारपोरेशन को किया गया है, अधिकारी से कृपया प्राप्त कर लिया जाये और इस कार्यालय को आगे की कार्रवाई करने के लिए अग्रेषित किया जाए।

Further, in terms of Para 2 (g) of SR 195, it is the duty of a controlling officer, before signing or countersigning a travelling allowance bill, to scrutinize the details and satisfy himself that the claim is reasonable. Hence it is stated that supplementary claim along with collateral evidence such as Bank Account Statement/Cheque issued in favour of firm, which confirms that the payment has been made to M/s Advance Carrying Corporation may please be obtained from the officer and forwarded to this office for further necessary action.

लेखा अधिकारी (प्रशासन)
Accounts Officer (AN)

VIII

संख्या आई.एफ.ए./डब्ल्यू.एस.सी./205/र.ले.प्र.नि. (नौसेना)

No. IFA/WNC/205/PCDA (N)

कार्यालय, आई.एफ.ए. (डब्ल्यू.एस.सी.)

O/o the IFA (WNC)

3 तल, नूरभ्याय बिल्डिंग

3rd Floor, Noorbhoy Building

एस.बी.एस. रोड, मुंबई-23

SBS Road, Mumbai-23

दिनांक 08.07.2015

Date: 08.07.2015.

सेवा में,

To,

रक्षा लेखा प्रधान नियंत्रक (नौसेना)

The PCDA (Navy)

प्रशासन अनुभाग

Admin Section

नं. 1, कूपरेज रोड,

No. 1, Cooperage Road

कोलाबा, मुंबई-400 001

Colabe, Mumbai-400 001.

विषय : स्थानान्तरण पर निजी सामानों के परिवहन प्रभारों का भुगतान न किया जाना।

Sub: Non payment of charges of transportation of personal effect on transfer.

संदर्भ : रक्षा लेखा प्रधान नियंत्रक (नौसेना) मुंबई पत्रांक ए.एन.-II/50/टी.ए./डी.ए./एल.टी.सी.

दिनांक 02.06.2015

Ref. : PCDA (Navy) Mumbai letter No. AN/II/50/TA/DA/LTC dated 02.06.2015.

इस संबंध में यह निवेदन है कि इस कार्यालय के श्री एक्स.वाई.जेड. ने अपने दिनांक 06.07.2015 के पत्र में सभी मुद्दों को स्पष्ट करते हुए एक अभ्यावेदन दिया है जिसमें स्थायी ड्यूटी अग्रिम क्रेडिट किए जाने से लेकर इस कार्यालय को ज्वाइन करने की तारीख तक के दौरान अपने बैंक-खाते से जमा/आहरण के विवरण के साथ ब्योरा दिया गया है।

In this connection it is stated that Shri XYZ of this office has given a representation explaining all the issues vide his letter dated 06.07.2015 along with details of Deposit/drawal made by him from his bank account during the period from credit of Pmt. Duty advance to the date of joining to this office.

उनके अभ्यावेदन और अनुपूरक दावे को (श्री एक्स.वाई.जेड. से प्राप्त दिनांक 11.04.2012 से 31.05.2015 की अवधि के लिए बैंक विवरण के साथ) अगली आवश्यक कार्रवाई के लिए सादर अग्रेषित किया जाता है।

His representation and supplementary claim (along with Bank statement for the period 11.04.2012 to 31.05.2015 obtained from Mr. XYZ) are forwarded herewith for further necessary action please.

अधिकारी द्वारा दिए गए स्पष्टीकरण से आई.एफ.ए. (डब्ल्यू.एन.सी.) संतुष्ट हैं और इस तथ्य को देखते हुए कि सहायक लेखा अधिकारी मेहनती, अनुशासनबद्ध है और उनकी सत्यनिष्ठा के प्रति कोई प्रतिकूल बातें नहीं पाई गई हैं, अतः इस बात की अनुशंसा की है कि उनके अनुपूरक दावे को पास किया जाए।

IFA (WNC) is satisfied with the explanation given by the officer and recommended that his supplementary claim be passed given the fact that the AAO is hard-working, disciplined and nothing adverse has been found regarding his integrity.

इस पर आई.एफ.ए. (डब्ल्यू.एन.सी.) का अनुमोदन प्राप्त है।

This has the approval of IFA (WNC)

वरिष्ठ उप आई.एफ.ए. (डब्ल्यू.एन.सी.)

Sr. Dy. IFA (WNC)

IX

ए.एन /II/50/टी.ए./डी.ए./एल.टी.सी.

AN/II/50/TA/DA/LTC

प्रशासन अनुभाग

Admin Section

कार्यालय, रक्षा लेखा प्रधान नियंत्रक (नौसेना)

O/o the PCDA (Navy)

01 कूपरेज रोड, मुम्बई-400001

01 Cooperage Road, Mumbai-400001

दिनांक 30.07.2015

Date 30.07.2015

सेवा में,

To,

आई.एफ.ए. (डब्ल्यू.एन.सी.)

The IFA (WNC)

3 तल, नूरभवाय बिल्डिंग

3rd Floor, Noorbhoy Building

एस.बी.एस. रोड, मुम्बई-400001

SBS Road, Mumbai-400 001.

विषय : स्थानान्तरण पर निजी सामानों के परिवहन प्रभारों का भुगतान न किया जाना

Sub. : Non payment of charges of transportation of personal effects on transfer.

संदर्भ : आई.एफ.ए./डब्ल्यू.एन.सी./205/पी.सी.डी.ए. (एन) दिनांक 08.07.2015

Ref. : IFA/WNC/205/PCDA(N) dated 08.07.2015.

मुख्यालय कार्यालय द्वारा दिए गए स्पष्टीकरण, उपर्युक्त संदिग्ध पत्र के अधीन आई.एफ.ए. (डब्ल्यू.एन.सी.) की संस्तुति तथा अधिकारी द्वारा दिए गए आश्वासन पर विचार करते हुए स्थायी स्थानान्तरण पर शिलांग से मुम्बई को निजी सामानों के परिवहन के कारण रुपये 1,12,250 की धनराशि लेखापरीक्षा में पास की जाती है और उसे संबंधित अधिकारी को भुगतान किए जाने के लिए जारी की जाती है।

Taking into consideration the clarification given by the Hqrs office, recommendation of the IFA (WNC) vide the above referred letter and undertaking given by the officer, a sum of Rs. 1,12,250/- on account of transportation charges of personal effects from Shillong to Mumbai on Permanent transfer is passed in audit and released for payment to the officer concerned.

लेखा अधिकारी (प्रशासन)

Accounts Officer (Admin)

2. एक लेखा अधिकारी श्री राजेश कुमार, जो कार्यालय रक्षा लेखा नियंत्रक (पश्चिमी कमान) चंडीगढ़ में सेवारत हैं, उन्हें 8 मार्च, 2013 को रक्षा लेखा महानियंत्रक द्वारा एक लघु दंड आरोप पत्र जारी किया गया था जिसमें यह कहा गया था कि मई 2009 से सितम्बर 2009 की अवधि के दौरान जब वे प्रशासन वेतन अनुभाग में सहायक लेखा अधिकारी थे, तब वे रक्षा लेखा विभाग के एक कर्मचारी के संबंध में सामान्य भविष्य निधि दावे के अंतिम निपटान पर कार्रवाई करने में विलम्ब करने के लिए उत्तरदायी थे, जिसके परिणामस्वरूप केन्द्रीय प्रशासनिक न्यायाधिकरण के आदेश के अनुपालन में सरकार को रुपये 100000 की अतिरिक्त ब्याज देयता को वहन करना पड़ा क्योंकि व्यक्तिक व्यक्ति ने विलंब से हुए व्यय पर ब्याज प्रदान करने के लिए केन्द्रीय प्रशासनिक न्यायाधिकरण में एक मुकदमा दायर किया था। बिना समुचित संवीक्षा के दावे को रक्षा लेखा नियंत्रक (निधि) मेरठ को अग्रेषित कर दिए जाने के कारण श्री राजेश कुमार दोषी पाए गए थे जिसके कारण रक्षा लेखा नियंत्रक (निधि) द्वारा कुछ लेखा टिप्पणियां की गई थीं जिसका उत्तर उन लेखा टिप्पणियों की प्राप्ति से 12 महीनों के बाद ही दिया गया था; इस प्रकार दावे पर अनुचित रूप से विलम्ब किया गया था। 28 मार्च, 2013 को आरोप पत्र अंततः "परिनिंदा" के दंड के रूप में पराकाष्ठा पर पहुंचा क्योंकि श्री राजेश कुमार प्रभावपूर्ण पर्यवेक्षण में असफलता के दोषी पाए गए थे।

An Accounts Officer Sh. Rajesh Kumar who is serving in the office of the PCDA(WC) Chandigarh was issued a minor penalty chargesheet by the CGDA on March 8, 2013 stating that during the period May 2009 to September 2009 when he was AAO of Admin Pay Section, he was responsible for delay in processing of final settlement of GPF claim in respect of a DAD employee which resulted in an additional interest liability of Rs. 100000 to the Government in compliance of a CAT order as the aggrieved individual filed a case in CAT for award of interest on delayed payment. Sh. Rajesh Kumar was found guilty of having forwarded the claim to the CDA (Funds) Meerut without proper scrutiny due to which certain observations were raised by CDA (Funds) which were replied to only after 12 months of receipt of those observations thus delaying the claim unduly. The chargesheet finally culminated into a penalty of "censure" on March 28, 2013 as Sh. Rajesh Kumar was found guilty of failure in effective supervision of work.

रिक्ति पद वर्ष 2013 के लिए वरिष्ठ लेखा अधिकारी के पद पर पदोन्नति के लिए एक विभागीय पदोन्नति समिति का आयोजन 18 मार्च 2015 को किया गया था, किन्तु चूंकि श्री राजेश कुमार को एक आरोप पत्र पहले ही जारी कर दिया गया था, अतः डी.ओ.पी. एण्ड टी. के दिनांक 14.09.1992 के कार्यालय ज्ञापन में निहित प्रावधानों के अनुरूप उनके मामले को एक सीलबंद आवरण में रखा गया था। उक्त डी.ओ.पी. एण्ड टी. कार्यालय ज्ञापन के पैरा 3.1 के अनुसार यदि अनुशासनात्मक कार्यवाहियों के परिणामस्वरूप सरकारी कर्मचारी पर कोई दंड अधिरोपित किया जाता है तो सीलबंद आवरण के निष्कर्ष पर कार्यवाही नहीं की जानी है और पदोन्नति के मामले पर सरकारी कर्मचारी पर अधिरोपित दंड पर विचार करते हुए अगली विभागीय

पदोन्नति समिति द्वारा विचार किया जाएगा। तदनुसार व्यक्ति को अपने विचार किए जाने वालों के साथ पदोन्नत नहीं किया गया था।

A DPC for promotion to the post of SAO for the vacancy year 2013-14 was held on March 18, 2013 but as a chargesheet had already been issued to Sh. Rajesh Kumar, his case was put in the sealed cover as per the provisions contained in DOP&T OM dated 14-09-1992. As per para 3.1 of the DOP&T OM ibid, if any penalty is imposed on the Govt. servant as a result of disciplinary proceedings, the findings of sealed cover are not to be acted upon and case of promotion be considered by next DPC in the normal course having regard to the penalty imposed on the Govt. servant. Accordingly the individual was not promoted along with his conferrers.

पदोन्नति की हानि से व्यथित होकर श्री राजेश कुमार ने बिना किसी विभागीय जांच गठित किए हुए "परिनिन्दा" के दंड को चुनौती देते हुए केन्द्रीय प्रशासनिक न्यायाधिकरण चंडीगढ़ शाखा में एक मुकदमा दायर किया है। सी.सी.एस. (सी.सी.ए.) नियम 1965 के नियम 16(1)(बी) के अनुसार एक लघु दंड आरोप पत्र के मामले में जांच को गठित करना अनिवार्य नहीं है। उन्होंने यह भी तर्क दिया है कि परिनिन्दा का दण्ड पदोन्नति के मार्ग में नहीं आता है क्योंकि प्रार्थी पर पदोन्नति को रोकने का कोई विनिर्दिष्ट दंड अधिरोपित नहीं किया गया है। कार्यवाही करने वाले अनुभाग के अनुभाग अधिकारी (लेखा) के रूप में उपर्युक्त वर्णित तथ्यों के आधार पर कृपया एक मसौदा प्रति-शपथपत्र (काउन्टर एफिडेविट) तैयार करें।

Aggrieved by loss of promotion, Sh. Rajesh Kumar has filed a case in the CAT Chandigarh Bench challenging penalty of censure without holding any Departmental Inquiry. As per Rule 16(1) (b) of the CCS(CCA) Rules 1965, in case of minor penalty charge sheet, it is not mandatory to hold the inquiry. He also contended that penalty of censure does not come in the way of promotion as no specific punishment of withholding the promotion had been imposed on the applicant. As SO (A) of dealing section, please prepare a draft counteraffidavit based on the facts mentioned above.

3. 1 जनवरी 2004 से भर्ती हुए सभी सरकारी कर्मचारी राष्ट्रीय पेंशन योजना के अधीन आते हैं। राष्ट्रीय पेंशन योजना में अभिदान करने के लिए एक व्यक्ति को एक फार्म भरना पड़ता है जिसे एस-1 फार्म कहा जाता है जिसमें उसके सभी ब्योरे जैसे नाम, पद, वेतनमान, जन्म की तारीख, नामित व्यक्तियों के नामों और उनके साथ सम्बन्ध, बैंक विवरण आदि का भरा जाना अपेक्षित होता है। विधिवत भरे एस-1 फार्म को अपने कार्यालय-अध्यक्ष के माध्यम से व्यक्ति के वेतन लेखा कार्यालय को अग्रेषित करना होता है। वेतन लेखा कार्यालय फार्म की जांच के पश्चात् उसे एन.एस.डी.एल. (राष्ट्रीय प्रतिभूति जमाकर्ता लिमिटेड) को प्रस्तुत करता है जो उसके पश्चात् लाभकर्ता को स्थाई सेवानिवृत्ति लेखा संख्या (पी.आर.ए.एन.) आबंटित करता है।

All the Government employees recruited from January 1, 2004 onwards are covered by National Pension System (NPS). To subscribe to NPS, an individual has to fill up a form called S-1 form in which all his particulars such as name, designation, scale of pay, date of birth, names of nominees and relationship with them, bank details, etc. are required to be filled up. The S-1 form duly filled up is to be forwarded to the Pay Accounts Office of the individual through his head of the office. Pay Accounts Office after vetting the form submits it to NSDL (National Security Depository Limited) which in turn allots PRAN (Permanent Retirement Account Number) to the beneficiary.

3
रक्षा लेखा प्रधान नियंत्रक (नौसेना) द्वारा अपेक्षित एस-1 फार्म की संवीक्षा करने के दौरान यह देखा गया था कि नौसेना डाकयार्ड मुम्बई के रक्षा सिविलियनों से संबंधित 28 मामलों में एस-1 फार्म अभी भी यूनिट से प्रतीक्षित थे। चूंकि नौसेना डाकयार्ड को बार बार प्रेषित अनुस्मारकों द्वारा कोई सकारात्मक प्रतिक्रिया प्राप्त करने में सफलता नहीं मिल पाई है, अतः मामले को रिवर एडमिरल "ए.बी.सी." एडमिरल सुपरिन्टेन्डेंट नौसेना डाकयार्ड मुम्बई के साथ उठाए जाने की आवश्यकता है जिसमें प्रतीक्षित एस. 1 फार्मों को, त्वरित रूप से भरकर तथा साथ ही त्यागपत्र देने वाले अथवा स्थानान्तरित व्यक्तियों, यदि कोई हो, के विवरणों को भी देते हुए उसके महत्व पर उन पर प्रभाव डाला जाए। एस-1 फार्मों के न भरे जाने और पी.आर.एन. के समय से आबंटन न किए जाने का बड़ा उलझाव यह है कि व्यक्ति का अंशदान तथा साथ ही सरकारी अंशदान उसके एन.पी.एस. लेखे में क्रेडिट नहीं किया जा सकता है और इस प्रकार वसूल किए गए अंशदान पर ब्याज की भी हानि होती है।

During the review of the wanting S-1 forms by PCDA (Navy), it was observed that in 28 cases pertaining to defence civilians of Naval Dockyard, Mumbai, S-1 forms were still awaited from the unit. As repeated reminders to Naval Dockyard have failed to elicit any positive response, the case needs to be taken up with Rear Admiral "ABC" Admiral Superintendent Naval Dockyard Mumbai impressing upon him the importance of getting the wanting S-1 forms completed urgently and also giving details of the individuals, if any, resigned or transferred out. A major implication of non-filling up of S-1 forms and timely allotment of PRAN is that the individual's contribution as well as the Government's contribution cannot be credited to his NPS account and there is a loss of interest on the contributions so recovered.

कृपया रक्षा लेखा प्रधान नियंत्रक (नौसेना) की ओर से जारी किए जाने वाले एडमिरल सुपरिन्टेन्डेंट नौसेना डाकयार्ड मुम्बई को संबोधित एक अर्धशासकीय पत्र का मसौदा तैयार करें।

Please put up a draft DO letter from PCDA (Navy) to Admiral Supdt. Naval Dockyard Mumbai.

4. विषय पर अनुदेशों के अनुसार अफसर के रैंक से नीचे के कार्मिकों के संबंध में सेवा पेंशनो के दावों को संबंधित पेंशन स्वीकृति प्राधिकारी के पास उनकी सेवानिवृत्ति से कम से कम चार माह पूर्व अग्रिम रूप से प्रेषित किया जाना अपेक्षित है। तथापि सभी तीनों पेंशन स्वीकृति प्राधिकारियों अर्थात् रक्षा लेखा प्रधान नियंत्रक (पेंशन), इलाहाबाद, रक्षा लेखा प्रधान नियंत्रक (नौसेना) मुम्बई और रक्षा लेखा संयुक्त नियंत्रक (वायुसेना) नई दिल्ली ने रक्षा लेखा महानियंत्रक को रिकार्ड कार्यालयों द्वारा संबंधित पेंशन स्वीकृति प्राधिकारियों को पेंशन दावों को प्रेषित करने में अत्यधिक विलम्ब किए जाने की रिपोर्ट की है। वित्तीय वर्ष 2014-15 के आंकड़े यह उद्घाटित करते हैं कि रक्षा लेखा प्रधान नियंत्रक (पेंशन) इलाहाबाद के संबंध में केवल 50 प्रतिशत मामलों में समय से प्रेषण किया गया था जबकि रक्षा लेखा प्रधान नियंत्रक (नौसेना) और रक्षा लेखा संयुक्त नियंत्रक (वायुसेना) के संबंध में आंकड़ा क्रमशः 35 प्रतिशत और 65 प्रतिशत था।

As per the instructions on the subject, claims for service pension in respect of personnel below officer rank (PBOR) are required to be submitted to the PSA (Pension Sanctioning Authority) concerned at least four months in advance of their retirement from service. However, all the three Pension Sanctioning Authorities i.e. PCDA (P) Allahabad, PCDA (Navy) Mumbai and JCDA (AF) New Delhi have reported to the CGDA inordinate delay in submission of pension claims by Record Offices to the PSA concerned. The figures for the financial year 2014-15 reveal that in respect of PCDA (P) Allahabad, only in 50% cases timely submission was made while in respect of PCDA (Navy) and JCDA (AF), the figure was 35% and 65% respectively.

कृपया रक्षा लेखा सहायक महानियंत्रक (पेंशन) रक्षा लेखा महानियंत्रक कार्यालय की ओर से जारी किए जाने वाले तथा श्री एक्स. वाई. जेड. अवर सचिव रक्षा मंत्रालय, (पेंशन/नीति), भूतपूर्व सैनिक कल्याण विभाग, सेना भवन, नई दिल्ली को संबोधित एक अनौपचारिक टिप्पणी का मसौदा तैयार करें जिसमें उपर्युक्त स्थिति को उनके ध्यान में लाया जाए। कृपया उनसे यह भी प्रार्थना करें कि वे सभी सेवा मुख्यालयों को यह अनुदेश जारी करें कि रिकार्ड कार्यालयों द्वारा पेंशन स्वीकृति प्राधिकारियों को पेंशन दावों को समय से जारी किए जाने को सुनिश्चित किया जाए ताकि सेवानिवृत्त हो रहे कार्मिकों के पेंशन संबंधी देय राशियों को अंतिम रूप देने में विलंब, जिसके परिणामस्वरूप केन्द्रीय प्रशासनिक अधिकरण/न्यायालय मामले और ब्याज भुगतान के मामले हो सकते हैं, से बचा जा सके। कृपया सभी तीनों सेवा मुख्यालयों तथा साथ ही पेंशन स्वीकृति प्राधिकारियों की एक प्रति भी संलग्न करें।

Please draft a UO note from ACGDA (Pen), CGDA office to Sh. XYZ, Under Secretary, Ministry of Defence (Pension/Policy), Dept. of Ex-servicemen's Welfare, Sena Bhawan, New Delhi bringing the above position to his notice. Please also request him to issue instructions to all Service Headquarters to ensure timely submission of pension claims by Record Offices to the PSAs to avoid delay in finalization of pensionary dues to the retiring personnel which may

result in CAT/court cases and interest payments. Please also enclose a copy to all three Service Hqrs as well as the PSAs.

- 5 कार्यपालक प्राधिकारियों ने रक्षा लेखा महानियंत्रक कार्यालय को यह अभ्यावेदन किया है कि एकीकृत प्रधान वित्तीय सलाहकारों/एकीकृत वित्तीय सलाहकारों को उनके द्वारा प्रस्तुत प्रस्तावों को एक बार में ही नहीं निपटाया जाता है बल्कि उन्हें खंड खंड लेखा टिप्पणियों के साथ बार बार लौटाया जाता है जिसके परिणामस्वरूप मामलों के निपटान में विलम्ब होता है। मुख्यालय कार्यालय ने पूर्व में सभी एकीकृत प्रधान वित्तीय सलाहकारों/एकीकृत वित्तीय सलाहकारों को एक पत्र संख्या आई.एफ.ए./231 दिनांक 5.10.2010 जारी किया था जिसमें उन्हें खंड खंड लेखा टिप्पणियों को जारी करने के विरुद्ध सलाह दी गई थी। उसमें यह सलाह दी गई थी कि मामलों में पाई गई सामान्य कमियों की एक सूची तैयार करा ली जाए और सक्षम वित्तीय प्राधिकारियों को प्रसारित की जाए। अधिप्राप्ति के प्रस्तावों को अंतिम रूप देने के लिए कार्यपालकों के साथ नियमित मासिक/पाक्षिक बैठकों को आयोजित करने की आवश्यकता पर भी जोर डाला गया था। तथापि उपर्युक्त अनुदेश के जारी किए जाने के बावजूद भी प्रस्तावों को निपटाने में होने वाले विलम्ब तथा साथ ही खंड खंड लेखा टिप्पणियों का मुद्दा मुख्यालय एकीकृत रक्षा सेवाएं द्वारा 20.12.2013 को हुई चौथी शीर्ष स्तरीय समिति की बैठक में उठाया गया था।

The executive authorities have represented to the CGDA office that the proposals submitted by them to PIFAs/IFAs are not cleared in one go rather they are repeatedly returned with piecemeal observations resulting in delay in finalization of cases. The Hqrs office had earlier issued a letter No. IFA/231 dated 5.10.2010 to all PIFAs/IFAs advising them against raising piecemeal observations. It was advised therein that a list of common shortcomings observed in the cases be got prepared and disseminated to the CFAs. Need for holding regular monthly/fortnightly meetings with the executives to finalise procurement proposals was also emphasized. However, despite issue of above instructions, the point regarding delay in clearing the proposals as well as raising of piecemeal observations has been raised by the Hqrs IDS during 4th Apex Level Committee meeting on 20.12.2013.

कृपया रक्षा लेखा संयुक्त महानियंत्रक (एकीकृत वित्तीय सलाहकार) की ओर से जारी की जाने वाले और सभी एकीकृत प्रधान वित्तीय सलाहकारों/एकीकृत वित्तीय सलाहकारों को संबोधित एक परिपत्र का मसौदा तैयार करें जिसमें पूर्व में दिए गए अनुदेशों को दुहराया जाए और डी.पी.एम. 2009 के परिशिष्ट 'ए' की ओर प्राप्तकर्ताओं का ध्यान आकर्षित किया जाए जिसमें प्रत्येक चरण में अधिप्राप्ति समय सीमा निर्धारित की गई है। परिपत्र की प्रति रक्षा मंत्रालय (वित्त), विभिन्न सेवा मुख्यालयों और महानिदेशक तटरक्षक को भी पृष्ठांकित की जाए।

Please draft a circular from Jt. CGDA (IFA) to all PIFAs/IFAs reiterating the instructions given earlier and also inviting attention of the addressees to Appendix A to DPM 2009 wherein timeframe for procurement at each stage has been prescribed. Copy of the circular be also endorsed to MoD (Finance), various Service Headquarters and DG Coast Guard.

- 6 रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) लखनऊ के कार्यालय में ई.सी.एच.एस. वाउचरों की पश्च लेखा परीक्षा के दौरान मुख्य रूप से ई.सी.एच.एस. पैनल वाले हस्पतालों और कुछ मामलों में लाभकर्ता व्यक्ति विशेष को अधिभुगतान के अनेक मामले प्रकाश में आए हैं। रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) का संबंधित अनुभाग पिछले एक वर्ष से विभिन्न ई.सी.एच.एस. पालीक्लीनिकों को यह लिखता रहा है कि वे पैनल वाले हस्पतालों को जारी किए जाने वाले भावी भुगतानों के प्रति अधिभुगतानों की धनराशि की वसूली/समायोजन करें किन्तु न के बराबर वसूली की गई है। ई.सी.एच.एस. और पैनल वाले हस्पतालों के बीच समझौता करार में अधिभुगतान की वसूली और साथ ही बड़े हुए बिलों के नकदीकरण और अनावश्यक क्रियाविधियों को निर्धारित करने के लिए एक प्रावधान है। रक्षा लेखा प्रधान नियंत्रक की ओर से जारी किए जाने वाले और मेजर जनरल ए.बी.सी.,एम.डी. केन्द्रीय संगठन ई.सी.एच.एस. दिल्ली छावनी को संबोधित एक अर्धसरकारी पत्र का मसौदा प्रस्तुत करें जिसमें उनसे निवेदन किया जाए कि वे अधिभुगतानों की त्वरित वसूली के लिए अनुदेशों को जारी करें।

During the post audit of ECHS vouchers in the office of PCDA (CC) Lucknow, a number of overpayments mainly to ECHS-empanelled hospitals and in a few cases to individual beneficiaries have come to light. The concerned Section of PCDA (CC) has been writing to various ECHS polyclinics for last one year for recovering/adjusting the overpayment amount against future payments to be released to the empanelled hospitals but hardly any recovery has been made. In the MOUs between ECHS and the empanelled hospitals, there is a clause for recovery of overpayment and even encashment of overbilling and for prescribing unnecessary procedures. Please put up a DO letter from PCDA to Maj Gen. ABC, Md, Central Organization ECHS, Delhi Cantt for issue of instructions for expeditious recovery of overpayments.

DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा- भाग II

S.A.S. EXAMINATION - PART II

नवम्बर / NOVEMBER 2015

प्रश्न पत्र IX - सैद्धान्तिक भाग

PAPER IX - THEORY PORTION

विषय : इलेक्ट्रॉनिक आंकड़ा संसाधन के मूल सिद्धान्त

SUBJECT : FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

अनुमत्य समय /Time Allowed : 1½ घंटे/Hours

अधिकतम अंक / Max. Marks: 60

टिप्पणियां/Notes :

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

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

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

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

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

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

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

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

1.

(क) निम्नलिखित का उत्तर दीजिए -

(a) Answer the following -

- (i) मेन मेमोरी और सेकेन्डरी मेमोरी अथवा स्टोरेज के बीच यह अंतर है कि मेन अथवा प्राइमरी मेमोरी है और सेकेन्डरी मेमोरी अथवा स्टोरेज है।
The difference between main memory and secondary memory or storage is that main or primary memory is and secondary memory or storage is
- (ii) भाषा जिसे एक कम्प्यूटर समझ सकता है और कार्यान्वित करता है उसे कहा जाता है।
The language that a computer can understand and execute is called
- (iii) कम्प्यूटर का मस्तिष्क है
The brain of computer is
- (iv) बहुविधि विकल्प परीक्षा उत्तर पन्नों का मूल्यांकन के द्वारा स्वतः किया जाता है।
Multiple choice examination answer sheets can be evaluated automatically by

(1x5 = 5 Marks)

(ख) निम्नलिखित संक्षिप्तियों को विस्तारित करें :

(b) Expand the following abbreviations:

- (i) एम.पी.एल.एस.
MPLS
- (ii) वी.पी.एन.
VPN
- (iii) आई.सी.टी.
ICT
- (iv) एस.एफ.टी.पी.
SFTP
- (v) एम.आई.सी.आर.
MICR

(1x5 = 5 Marks)

2.

बताएं कि क्या निम्नलिखित कथन सही है या गलत है

State whether the following statements are true or false:

- (i) वी.डी. यूज़ का उपयोग इनपुट और आउटपुट डिवाइसों दोनों के रूप में किया जा सकता है।
VDUs can be used both as input and output devices.
- (ii) प्रोसेसिंग का माध्यमिक परिणाम एक मास स्टोरेज यूनिट में होता है।
Intermediate results of processing are held in a mass storage unit.

- (iii) एक कम्प्यूटर द्वारा अनुवाद का उपयोग किए बिना एक उच्च-स्तरीय भाषा को समझा जा सकता है।
A high-level language can be understood by a computer without using translation.
- (iv) सभी कम्प्यूटरों की मशीन भाषाएं समरूपी हैं।
The machine languages of all computers are identical.
- (v) लीनक्स प्राथमिकता ओरिएन्टेड मल्टीटास्किंग संक्रियाओं के लिए अत्यधिक उपयुक्त है किन्तु वह मल्टी यूजर टास्कों के लिए उपयुक्त नहीं है।
Linux is quite suitable for priority oriented multitasking operations but not suitable for multiuser task.
- (vi) जब एक फोल्डर को अन्य स्थान पर कापी किया जाता है तो फोल्डर के सब फोल्डरों की भी कापी हो जाती है।
When a folder is copied to another place, the subfolders in the folder also get copied.
- (vii) गोपनीयता बचाव न्यायिक और वैधानिक निर्णयों पर आधारित होती है।
Privacy protection depends on judicial and legislative decisions.
- (viii) सेकेन्डरी मेमोरी मेन मेमोरी की तुलना में धीमी होती है।
Secondary memory is slower than the main memory.
- (ix) जब एक फोल्डर में सभी फाइलें डिलीट हो जाती हैं तो फोल्डर स्वतः डिलीट हो जाता है।
When all files in a folder are deleted, the folder is automatically deleted.
- (x) आप फाइलों को रिसाइकिल बिन में खींचकर डिलीट कर सकते हैं।
You can delete files by dragging them to the Recycle Bin. (1x10 = 10 Marks)

3. निम्नलिखित को दो वाक्यों से अधिक में नहीं स्पष्ट करें –

Expand the following is not more than two sentences –

- (i) एरगोनामिक्स
Ergonomics
- (ii) बैकअप
Backup
- (iii) आटोमेटेड आफिस
Automated Office
- (iv) वर्ल्ड वाइड वेब
World Wide Web
- (v) ई-कामर्स
E-Commerce

4. पासवर्ड किसे कहते हैं और यह क्यों आवश्यक है? अपने पासवर्ड की सुरक्षा को सुनिश्चित करने के लिए उन तीन कदमों का उल्लेख करें जिसे आप उठाएंगे।

What is Password and why it is necessary? Mention three steps you would take to ensure security of your password? (4+6 = 10 Marks)

5. साफ्टवेयर किसे कहते हैं? सिस्टम साफ्टवेयर और एप्लीकेशन साफ्टवेयर कौन कौन से हैं? उदाहरणों के साथ वर्णित करें।

What is software? What are system software and application software? Illustrate with examples.

(10 Marks)

6. एक यू.पी.एस. किसे कहते हैं? एक कम्प्यूटर और साथ ही साथ एक यू.पी.एस. को समुचित रूप से शट डाउन करना क्यों आवश्यक है?

What is a UPS? Why is it necessary to properly shut down a computer as well as a UPS?

(10 Marks)

7. निम्नलिखित में अंतर बताएं –

Differentiate between –

- (i) रैम और रोम

RAM and ROM

- (ii) एक डेटाबेस में पंक्ति और स्तम्भ

Row and Column in a database

- (iii) वाइरस और बग

Virus and Bug

- (iv) फर्मवेयर और लाइववेयर

Firmware and Liveware

(2.5x4 = 10 Marks)

8. निम्नलिखित में से प्रत्येक के दो उदाहरण दे–

Give two examples of each one of the following – /

- (i) इनपुट डिवाइस

Input Device

- (ii) आउटपुट डिवाइस

Output Device

- (iii) स्टोरेज डिवाइस

Storage Device

- (iv) आपरेटिंग प्रणाली

Operating System

- (v) इंटरनेट सर्च इंजिन

Internet Search Engine

(2x5 = 10 Marks)

DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा- भाग II

S.A.S. EXAMINATION - PART II

नवम्बर / NOVEMBER 2015

प्रश्न पत्र IX – व्यावहारिक भाग (प्रथम बैच)

PAPER IX – PRACTICAL (FIRST BATCH)

विषय : इलैक्ट्रॉनिक आंकड़ा संसाधन के मूल सिद्धान्त

SUBJECT : FUNDAMENTALS OF ELECTRONIC DATA PROCESSING

अनुमत्य समय /Time Allowed : 1½ घंटे/Hours

अधिकतम अंक / Max. Marks: 40

टिप्पणियां/Notes :

1. यह प्रश्न पत्र IX का व्यावहारिक भाग है।
This is PRACTICAL PORTION of Paper -IX.
2. किन्हीं दो प्रश्नों का उत्तर दीजिए। प्रत्येक प्रश्न 20 अंकों का है। इस भाग से अर्हता के लिए 16 अंक प्राप्त किए जाने चाहिए। व्यावहारिक प्रश्न पत्र में प्राप्त किए गए अंकों को प्रश्न पत्र के सैद्धांतिक भाग में जोड़ा जाएगा।
Answer any two questions. Each question carries 20 marks. Candidates are to secure 16 marks to qualify from this portion. Marks secured in Practical Portion shall be added in Theory portion of the Paper.
3. आपको दी गई सी डी के लेबल पर अपना रोल नंबर प्रविष्ट कीजिए। इस परीक्षा के एक भाग के रूप में आपके द्वारा बनाई गई सभी फाइलों को निम्नलिखित रीति से आपको प्रदान की गई सी डी में अवश्य ही कॉपी किया जाना चाहिए।
Enter ROLL NUMBER ON THE LABEL OF THE CD given to you. All files created by you as part of this examination must be copied on the CD provided in the following manner.
 - एक फोल्डर नाम के रूप में अपने रोल नंबर के साथ एक मेन फोल्डर बनाइए।
 - Create a MAIN FOLDER with your ROLL NUMBER as the folder name.
 - प्रश्न 1, प्रश्न 2 और प्रश्न 3 के यथा नामों के साथ मेन फोल्डर के भीतर तीन फोल्डर बनाएं। प्रश्न में दिए अनुसार सभी उत्तरों की संबंधित फाइल में फाइलों के नामों के साथ सेव किया जाना चाहिए। एक फोल्डर खाली रहेगा क्योंकि अभ्यर्थी को तीन प्रश्नों में से दो प्रश्नों का उत्तर देना है।
 - Create three folders within the Main Folder with the name as Q.1, Q 2 and Q3. All answers must be saved in the respective folders with the files names as given in the question. One folder would remain blank as candidate has to answer only two of the three questions.
4. आपको प्रदान की गई उत्तर पुस्तिका में अपना रोल नम्बर, आपके द्वारा हल किए गए प्रश्नों और उपर्युक्त वर्णित सी डी में आपके द्वारा कॉपी की गई फाइलों के नाम लिखें। फाइल के नाम का उल्लेख अवश्य ही प्रश्न-वार किया जाना चाहिए।
On the Answer Book supplied to each candidate, write ROLL NUMBER, Questions answered and names of the files copied in the CD mentioned above. The name of the file must be indicated question wise.

1. (क) एक वर्ड डाक्यूमेंट में निम्नलिखित टेक्स्ट को टाइप करें।
(a) Type the following text in word document:

IT Projects in Defence Account Department

Project Bhawan deals with the work of AAO BSO Offices. It caters for maintaining the masters of Permanent/Temporary Defence Buildings, Occupation & Vacation Reports thereof and generation of Rent Bill & Allied charges for Officers, PBORs and Third Parties.

Softcopy of rent bills in r/o Army Officers is being generated by Project Bhawan and used by PCDA (O). Provision is also being made to generate softcopy data of Rent Bills & Allied charges in respect of Air Force Officers and Ors. Uploading of soft data will avoid data entry at various stages and speed up the process of adjusting Rent bills & Allied charges.

New Compilation System has been implemented from 01 April 2014. It is an online system available 24x7 on CGDA WAN. Data is maintained centrally at the Server installed in the CGDA Office. Punching Medium data is uploaded daily into the system. Due to daily updating of data, time lag has been reduced from a month/week to one day. No. processing is required anywhere as the processing has been inbuilt in the system. As soon as the data is uploaded in the system, updated reports can be viewed and downloaded instantaneously. All India as well as local CDA reports are available in the system. Details of bills passed have also been included in the system.

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

Now apply the following to the typed text above:

- (क) शीर्षक टाइम्स न्यू रोमन फॉन्ट, 20 प्वाइन्ट, बोल्ड, अंडरलाइन्ड और सेंटरड होना चाहिए।
(a) Heading should be Times New Roman font, 20 points, Bold, underlined and centred.
- (ख) सभी पैराग्राफ न्यायोचित होना चाहिए। फॉन्ट साइज 14 टाइम्स न्यू रोमन होना चाहिए।
(b) All paragraphs should be justified. Font size should be 14 Times New Roman.
- (ग) दाहिनी ओर हेडर डिफेन्स एकाउन्ट्स डिपार्टमेंट सन्निविष्ट करें।
(c) Insert header Defence Account Department in the right side.
- (घ) नीचे बाईं ओर पेज संख्या सन्निविष्ट करें।
(d) Insert page number at the bottom left.

- (ड) पहले और दूसरे पैराग्राफ में 1 लाइन की स्पेसिंग होनी चाहिए और तीसरे पैराग्राफ में 12 प्वाइंट्स की लाइन स्पेसिंग होनी चाहिए।
- (e) First Paragraph and second paragraph should have the spacing of 1 line and Third Paragraph should have the line spacing of 12 points.
- (च) डाक्यूमेन्ट में "न्यू कम्पाइलेशन सिस्टम" में निम्नलिखित सूचनाएं प्राप्त करें और इसे बोल्ड, अंडरलाइन्ड करें और थीम रंग को नीले में सेट करें।
- (f) Find the following information in the "New Compilation System" in the document, and make it bold, Underlined and set the theme colour to Blue.
- (छ) डाक्यूमेन्ट ए 4 साइज के कागज़ पर 1.25", 1.25", 1" और 1" बाएं, दाएं, ऊपर और नीचे मार्जिनों के साथ होना चाहिए।
- (g) The document should be on A4 Size paper with 1.25", 1.25", 1" and 1" Left, right, Top and Bottom margins.
- (ज) डाक्यूमेन्ट को "आईटीप्रोजेक्ट_एन्सर.डाक" के रूप में सेव करें।
- (h) Save the Document as "ITproject_Answer.doc".

2. निम्नलिखित सूचना और डाटा का उपयोग करते हुए एक प्रेजेंटेशन तैयार करें
Prepare a presentation using the following information and data.

- (क) पहले स्लाइड में प्रेजेंटेशन का शीर्षक "डिफेन्स बजट-इंडिया" होना चाहिए। शीर्षक एक समुचित वर्ड-आर्ट स्टाइल में होना चाहिए।
- (a) The Title of the Presentation should be "Defence Budget - India" in First Slide. Title should be in a proper word-art Style.
- (ख) दूसरे स्लाइड में शीर्षक "शेयर आफ रिस्पेक्टिव सर्विसेज़/आर्गनाइजेशन इन डिफेन्स बजट" सम्मिलित होना चाहिए। साथ ही निम्न उल्लिखित पैराग्राफ से अपेक्षित सूचना को फिल्टर करें और दूसरे स्लाइड में टेक्स्ट बॉक्स में उसे बुलेट करें।
- (b) Second slide should include the Title "Share of Respective Services/Organisation in Defence Budget". Also, filter the required information from below mentioned Paragraph and bullet the same in the text box in second slide.

The Army continues to be biggest stakeholder in the defence budget. With an approximate allocation of Rs. 1,30,874 crore, it accounts for 53 per cent of the total defence budget in 2015-16. The Air Force comes a distant second with an allocation of Rs. 56,658 crore, followed by the Navy Rs. 40,529 crore),

Defence Research and Development Organisation (Rs. 14,358 crore) and Ordnance Factories (Rs. 3,644 crore). It is to be noted, however, that the Army is the most revenue-intensive service. In 2015-16, 80 per cent of its budget has been earmarked for revenue expenditure. The corresponding figures for the Navy and Air force are 38 and 41 per cent, respectively.

- (ग) तीसरे स्लाइड में एक टेबल में संबंधित सेवा और संगठन के शेयर (धनराशि) को कैप्चर करें। शीर्षक वही होना चाहिए जैसा कि दूसरे स्लाइड में दिया गया है।
 - (c) Capture the Share of Respective Service and Organisation (Amount) in a TABLE in the third slide. Title should be same as that of second slide.
 - (घ) साथ ही चौथे स्लाइड में उपर्युक्त टेबल से एक बार चार्ट को बनाएं।
 - (d) Also Draw a Bar chart from above Table in the fourth slide.
 - (ङ) प्रेजेंटेशन में एक डिज़ाइन का उपयोग करें।
 - (e) Apply a design to the Presentation.
 - (च) माउस क्लिक्स के साथ आंकड़ों को दर्शाने के लिए तीसरे स्लाइड में एनीमेशन का उपयोग करें।
 - (f) Apply Animation to the 3rd Slide to show the Figures with mouse clicks.
 - (छ) प्रेजेंटेशन को "डिफेन्स_एकाउन्ट.पीपीटी" के रूप में सेव करें।
 - (g) Save the presentation as "Defence_Account.ppt"
3. एम.एस. एक्सेल का उपयोग करते हुए और निम्नलिखित दिए गए अनुदेशों का उपयोग करते हुए निम्नलिखित स्प्रेडशीट को क्रिएट करें :

Create the following spreadsheet using M.S. Excel and following the instructions given below:

- (क) एक कोरा वर्क बुक क्रिएट करें और इसे "एन्सर_एक्सेल.एक्सिस" के रूप में सेव करें।
- (a) Create a blank workbook and save it as "Answer_Excel.xls"
- (ख) निम्नलिखित आंकड़े में यथा दिए गए डाटा के साथ एक टेबल क्रिएट करें।
- (b) Create a table with data as given in below figure
- (ग) शीर्षक "डेथ्स ड्यू टू एक्सिडेन्ट्स" सेन्टर्ड, टेक्स्ट, बोल्ड, होना चाहिए और फांट साइज़ 22 टाइम्स न्यू रोमन फांट के साथ होना चाहिए।
- (c) Title "Deaths due to Accidents" should be centred, text, bold, and font size 22 with Times New Roman font.
- (घ) हेडर पंक्ति सेन्टर्ड, टेक्स्ट बोल्ड और फांट साइज़ फांट कैम्ब्रिया के साथ होना चाहिए।
- (d) The header row should be centred, text bold and font size with font Cambria.

- (ड) मृत्युओं की कुल और औसत संख्या को आकलित करने के लिए संगत फार्मूला और अन्य एक्सेल कमान्ड्स का उपयोग करें।
- (e) Use the relevant formula and other excel commands to calculate the total and average number of deaths.
- (च) जैसा कि उपर्युक्त आकलित किया गया है, मृत्यु की कुल संख्या के संबंध में प्रत्येक प्रदेश/संघ क्षेत्र के लिए प्रतिशतता को आकलित करें।
- (f) Calculate percentage for each State/UT with respect to the total number of deaths as calculated above.
- (छ) निम्नलिखित डाटा से एक पाई चार्ट डायग्राम तैयार करें।
- (g) Create a pie chart diagram from the below data.
- (ज) समुचित फार्मूलों का उपयोग करते हुए दुर्घटना के कारण हुई मृत्यु की न्यूनतम और अधिकतम संख्या वाले प्रदेश का पता लगाएं।
- (h) Find the state with minimum and maximum number of deaths due to accidents using appropriate formulae.

विभिन्न प्रदेशों में दुर्घटनाओं के कारण हुई मृत्यु Deaths due to Accidents in different States			
क्रम संख्या S.No.	प्रदेश/संघ क्षेत्र States/UTs	वर्ष Year 2012	प्रतिशतता Percentage
1	आंध्र प्रदेश Andhra Pradesh	17946	
2	अरुणाचल प्रदेश Arunanchal Pradesh	1040	
3	असम Assam	2361	
4	बिहार Bihar	5196	
5	छत्तीसगढ़ Chhattisgarh	7328	
6	गोआ Goa	2560	
	योग Total		
	औसत मृत्यु Average deaths		

DEFENCE ACCOUNTS DEPARTMENT

अधीनस्थ लेखा सेवा परीक्षा- भाग II

S.A.S. EXAMINATION - PART II

नवम्बर / NOVEMBER 2015

प्रश्न पत्र IX - व्यावहारिक भाग (द्वितीय बैच)
PAPER IX - PRACTICAL (SECOND BATCH)

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

अनुमत्य समय / Time Allowed : 1½ घंटे/Hours

अधिकतम अंक / Max. Marks: 40

टिप्पणियां/Notes :

1. यह प्रश्न पत्र IX का व्यावहारिक भाग है।
This is PRACTICAL PORTION of Paper -IX.
2. किन्हीं दो प्रश्नों का उत्तर दीजिए। प्रत्येक प्रश्न 20 अंकों का है। इस भाग से अर्हता के लिए 16 अंक प्राप्त किए जाने चाहिए। व्यावहारिक प्रश्न पत्र में प्राप्त किए गए अंकों को प्रश्न पत्र के सैद्धांतिक भाग में जोड़ा जाएगा।
Answer any two questions. Each question carries 20 marks. Candidates are to secure 16 marks to qualify from this portion. Marks secured in Practical Portion shall be added in Theory portion of the Paper.
3. आपको दी गई सी डी के लेबल पर अपना रोल नंबर प्रविष्ट कीजिए। इस परीक्षा के एक भाग के रूप में आपके द्वारा बनाई गई सभी फाइलों को निम्नलिखित रीति से आपको प्रदान की गई सी डी में अवश्य ही कॉपी किया जाना चाहिए।
Enter ROLL NUMBER ON THE LABEL OF THE CD given to you. All files created by you as part of this examination must be copied on the CD provided in the following manner.
 - एक फोल्डर नाम के रूप में अपने रोल नंबर के साथ एक मेन फोल्डर बनाइए।
 - Create a MAIN FOLDER with your ROLL NUMBER as the folder name.
 - प्रश्न 1, प्रश्न 2 और प्रश्न 3 के यथा नामों के साथ मेन फोल्डर के भीतर तीन फोल्डर बनाएं। प्रश्न में दिए अनुसार सभी उत्तरों की संबंधित फाइल में फाइलों के नामों के साथ सेव किया जाना चाहिए। एक फोल्डर खाली रहेगा क्योंकि अभ्यर्थी को तीन प्रश्नों में से दो प्रश्नों का उत्तर देना है।
 - Create three folders within the Main Folder with the name as Q.1, Q 2 and Q3. All answers must be saved in the respective folders with the files names as given in the question. One folder would remain blank as candidate has to answer only two of the three questions.
4. आपको प्रदान की गई उत्तर पुस्तिका में अपना रोल नंबर, आपके द्वारा हल किए गए प्रश्नों और उपर्युक्त वर्णित सी डी में आपके द्वारा कॉपी की गई फाइलों के नाम लिखें। फाइल के नाम का उल्लेख अवश्य ही प्रश्न-वार किया जाना चाहिए।
On the Answer Book supplied to each candidate, write ROLL NUMBER, Questions answered and names of the files copied in the CD mentioned above. The name of the file must be indicated question wise.

- 2100 NOVEMBER 2014
1. (क) एक वर्ड डाक्यूमेन्ट में निम्नलिखित टेक्स्ट को टाइप करें।
(a) Type the following text in word document.

Organisation of CGDA's Office

The CGDA is the head of the Defence Accounts Department. She/He functions on behalf of the Secretary Defence (Finance)/Financial Adviser (Defence Services) as the Chief Authority in all matters affecting financial advice, internal audit and accounting in respect of expenditure pertaining to the Defence Services. The payment and accounting functions in respect of the Ministry of Defence are entrusted to the CGDA who will function as the Principal Accounting Officer.

The office of the CGDA comprises Administration, Audit, Accounts & Budget, Training, IFA and EDP wings. Each wing is sub-divided into functional groups as shown in Appendix-I to this Para.

There are four Additional CGsDA under CGDA, who are in-charge of different areas of work. These officers are assisted by Joint CGsDA, Senior Deputy Controller Generals/Deputy Controller Generals of Defence Accounts, Assistant CGsDA, Senior Accounts Officers/Account Officers/AOs for various groups under their charge.

(Auth : Para 22 of Office Manual Part-I 2014)

The CGDA's office is organized broadly on the pattern of a Controller's Office. The procedure laid down in the different Office Manuals is also applicable to the various functions in CGDA's office wherever such provisions are relevant.

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

Now apply the following to the typed text above

- (क) शीर्षक एरियल फॉन्ट, 20 प्वाइन्ट, बोल्ड, अंडरलाइन्ड और सेन्टर्ड होना चाहिए।
(a) Heading should be Arial font, 20 points, Bold, underlined and centred.
- (ख) सभी पैराग्राफ न्यायोचित होना चाहिए। फॉन्ट साइज 14 एरियल होना चाहिए।
(b) All paragraphs should be justified. Font size should be 14 Arial.
- (ग) दाहिनी ओर सीजीडीए आर्गनाइजेशन के हेडर को सन्निविष्ट करें।
(c) Insert header of CGDA Organisation in the right side.

- (घ) नीचे दाहिनी ओर पेज संख्या सन्निविष्ट करें।
- (d) Insert page number at the bottom right.
- (ङ) सभी पैराग्राफ में 1.5 की स्पेसिंग होनी चाहिए।
- (e) All Paragraphs should have the spacing of 1.5.
- (च) डाक्यूमेन्ट में "प्रिंसिपल एकाउंटिंग अफसर" प्राप्त करें और उसे बोलड, इटेलिक्स करें और थीम रंग को नीले में सेट करें।
- (f) Find the "Principal Accounting Officer" in the document, and make it bold, Italics and set the theme colour to Blue.
- (छ) डाक्यूमेन्ट ए 4 साइज के कागज़ पर 1.25", 1.25", 1" और 1" बाएं, दाएं, ऊपर और नीचे मार्जिनों के साथ सेट होना चाहिए।
- (g) The document should be set on A4 Size paper with 1.25", 1.25", 1" and 1" Left, right, Top and Bottom margins.
- (ज) डाक्यूमेन्ट को "सी.जी.डी.ए._एन्सर.डाक" के रूप में सेव करें।
- (h) Save the Document as "CGDA_Answer.doc".

2. निम्नलिखित सूचना और डाटा का उपयोग करते हुए एक प्रेजेंटेशन तैयार करें

Prepare a presentation using the following information and data.

- (क) प्रथम स्लाइड में प्रेजेंटेशन का शीर्षक "रोड एक्सीडेन्ट्स इन इंडिया" होना चाहिए। शीर्षक में एक समुचित वर्ड-आर्ट स्टाइल होना चाहिए।
- (a) The Title of the Presentation should be "Road accidents in India" in First Slide. Title should have a proper word-art Style.
- (ख) दूसरे स्लाइड में शीर्षक "ट्रेंड्स आफ एक्सीडेन्ट्स इन इंडिया" होना चाहिए। उसी स्लाइड में टेक्स्ट बॉक्स में बुलेट फॉर्म में कृपया निम्नलिखित सूचना को टाइप करें।
- (b) Second slide should carry the Title "Trends of Accidents in India". In the same slide, please type the following information in the text box in bullet form.

"Number of Accidents is due to following reasons: human factors like drunken drivers, indecisiveness, fatigue, distraction, confusion

In addition, in most of the cases the drivers are found to be inexperienced, risk takers, impulsive, aggressive, casual and unaware of the road signals.

Driver's fault

Structural problem in Road Design"

- (ग) तीसरे स्लाइड में निम्नलिखित सूचना को दर्शाते हुए एक समुचित टेबल होना चाहिए। शीर्षक वही होना चाहिए जैसा कि दूसरे स्लाइड में दिया गया है।
- (c) Third slide should have an appropriate table depicting the following information. Title should be same as that of second slide.

वर्ष Year	2006	2009	2010	2011	2012	2013	2014
अखिल भारतीय All India	243858	251581	256695	255697	265871	266231	269450

- (घ) प्रेजेंटेशन में एक डिजाइन का उपयोग करें।
- (d) Apply a design to the presentation.
- (ङ) चौथे स्लाइड में बार चार्ट के रूप में दुर्घटनाओं की प्रवृत्ति को दर्शाएं।
- (e) Show the accidents trend in the form of Bar chart in the fourth slide.
- (च) की प्रेस के साथ आंकड़ा को प्रदर्शित करने के लिए तीसरे स्लाइड में एनीमेशन का उपयोग करें।
- (f) Apply animation to the 3rd slide to show the figure with key press.
- (छ) प्रेजेंटेशन को "एक्सीडेन्ट_एन्सर, पीपीटी" के रूप में सेव करें।
- (g) Save the Presentation as "Accident_Answer.ppt.

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

Create the following spreadsheet using M.S. Excel and following the instructions given below:

- (क) एक कोरा वर्क बुक क्रिएट करें और इसे "एन्सर_एक्सेल.एक्सिस" के रूप में सेव करें।
- (a) Create a blank workbook and save it as "Answer_Excel.xls"
- (ख) निम्नलिखित आंकड़ों में यथा दिए गए डाटा के साथ एक टेबल क्रिएट करें।
- (b) Create a table with data as given in below figure
- (ग) शीर्षक "सेक्टरल एलोकेशन्स आफ बजट इन 2015-16" सेन्टर्ड, टेक्स्ट, बोल्ड होना चाहिए और फांट साइज़ 22 टाइम्स न्यू रोमन फांट के साथ होना चाहिए।
- (c) Title "Sectoral Allocations of Budget in 2015-16" should be centred, text, bold, and font size 22 with Times New Roman font.

- (घ) हेडर पंक्ति सेन्टर्ड, टेक्स्ट बोल्ड और फॉन्ट साइज़ फॉन्ट कैम्ब्रिया के साथ होना चाहिए।
- (d) The header row should be centred, text bold and font size with font Cambria.
- (ङ) विभिन्न सेक्टरों को कुल औसत आवंटन को आकलित करने के लिए संगत फार्मूला और अन्य एक्सेल कमान्ड्स का उपयोग करें।
- (e) Use the relevant formula and other excel commands to calculate the total average allocation to different sectors.
- (च) नीचे यथा आकलित कुल बजट आवंटन के संबंध में प्रत्येक सेक्टर के लिए प्रतिशतता को आकलित करें।
- (f) Calculate percentage for each sector with respect to the total budget allocation as calculated below.
- (छ) नीचे डाटा से एक पाई चार्ट डायग्राम तैयार करें।
- (g) Create a pie chart diagram from the below data.
- (ज) समुचित फार्मूलों का उपयोग करते हुए बजटीय आवंटन की न्यूनतम और अधिकतम धनराशि के सेक्टर को प्राप्त करें।
- (h) Find the sector with minimum and maximum amount of budgetary allocation using appropriate formulae.

2015-16 में बजट के सेक्टरल आवंटन Sectoral Allocations of Budget in 2015-16			
क्रम संख्या S.No.	सेक्टर Sector	धनराशि करोड़ रु. में Amount in Rs. Crore	प्रतिशतता Percentage
1	शिक्षा Education	49780	
2	स्वास्थ्य Health	39571	
3	श्रम कल्याण Labour Welfare	27347	
4	रक्षा Defence	246754	
5	लघु उद्योग Small Scale Industries	33096	
6	आधार-तंत्र Infrastructure	128564	
	योग Total		
	औसत आवंटन Average deaths		

Q No - 1
Q. No. 1 (a)

A bill for Rs. 35,000 of a contractor was prepared by MES on the direction of GE on the plea that the contractor is illiterate. AOGE has objected to preparation of bill by MES instead of contractor. Please comment.

(3)

Ans.

AOGE's objection is not in order. In the case of small contracts (below Rs. 40,000) with illiterate contractors, the preparation of bills by the MES is occasionally unavoidable and will be undertaken only on the orders of the GE. In such cases, "Bill prepared by MES" will be endorsed on the bill.

Auth: Para 460 MESR

(b) Chief engineer has concluded a contract, where stores required for the work is the responsibility of the contractor. However, due to non availability of cement in the market, in Government interest, GE has issued cement to the contractor. Is the action of GE correct?

(3)

Ans.

Action of the GE is not in order. A GE has no authority to issue any stores to a contractor unless the contract specifically provides for such issue. If circumstances demand and GE considers that it is essential in the interest of the Govt. to issue stores, he will seek the approval of the accepting officer i.e. Chief Engineer in this case before issue and obtain the contractor's agreement in writing to the issue rate and contract suitably amended.

Auth: Para 446 MESR

(c) Distinguish between: Term contract and Item Rate Contract (4)

Ans.

Term contract is used for minor works and maintenance services required to be carried out from time to time during the period or term specified in the contract. No reference is made to value of the work. It is expressed in terms of percentage above or below the SSR. On the other hand Item rate contract is used in cases where large quantities of work involving a small number of items have to be carried out but exact quantities of work required are not known. The contract contains a schedule of items together with approximate quantity and specifications for each item. The contract is required to quote his rate against each item and to work out the total sum based on quantities given and rates quoted.

Auth : Para 403 (b) (i) (iii) MESR

Q No. 2

Q. No. 2(a) A GE has concluded a contract on 15th July 2015 for Rs. 48 lakh for construction of JCOs mess and submitted contract agreement to his AO for scrutiny and onward transmission to PCDA/CDA. AOGE has objected that the accepted contract value is beyond the powers of GE and asked for delegation of powers for concluding contract from CWE as contract value falls the powers of CWE. Please comment.

(3)

Ans. AO GE's objection is not in order. As per Table B item no. 2(a) GE can conclude contract through competitive tenders upto Rs. 50 lacs with effect from 1st Apr 2015.

Auth: Table B MESR amended as per GOI MOD letter No.97508/Rev RMES/Pol/E2W(PPC)/3259/D(Wks-II)/2014 dated 1.1.2015.

(b) GOC in C command accepted necessity of work and issued Administrative approval for construction of office accommodation for a newly raised station headquarters at an estimated cost of Rs. 250 lakh on 14th Jan 2014. A Chief Engineer has concluded a contract on 15th May 2015 for the said work and work commenced on 25th May 2015. Is this in order? **(3)**

Ans. If an approved work is not commenced within 12 months of the date of administrative approval, fresh approval must be obtained. In this case, work commenced after 12 months from the date of Admin approval. Therefore fresh/revised Admin approval would be required.

Auth: Para 142 MESR and Para 31(c) DWP 2007

(c) Can GE refunds part of the Contractor's security? **(4)**

Ans: Yes. The GE is empowered to do so in consultations with the PCDA/CDA when any delay in the audit of his accounts occurred provided he is satisfied the objective for which security was lodged has been served and security has become due for release and any claim outstanding against the contractor would be covered by the amount of security deposit retained.

Auth : Para 515 MESR

Q. No. 3

(a) CFA has issued administrative approval for special repairs of Building no. P.110 at an estimated cost of Rs. 45 lakh and budgeted under Capital head. Please comment. (3)

Ans. Special repairs will be treated as original works but irrespective of the cost, all special repairs will be budgeted under "Revenue Head". Therefore, special repairs budgeted under capital head is not in order.

Auth: Para 10 (C) DWP 2007 and Para 125 MESR

(b) CFA has issued Administrative approval for special repairs of furniture against the replacement of the furniture declared as condemned. Whether Administrative approval issued is in order? (3)

Ans. Replacement of furniture of value up to 50% of annual allotment for maintenance of furniture on station basis subject to ceiling of Rs. 4 lakh per annum in respect of furniture declared as condemned/beyond economical repairs by the appropriate authority will be treated as ordinary repairs. The replacement of the furniture beyond this limit will be carried out as special repairs of furniture.

Auth: Para 9(v) and Para 10(a) DWP 2007

(c) Fill in the blanks: (4)

(i) The hiring of properties for more than ten years requires the sanction of the _____ (Govt of India)

Auth: Para 615 MESR

(ii) GE may condone over issue of stores upto _____ (5) percent of the estimated requirement.

Auth: Para 451 MESR

(iii) When works are carried out by other Central Government Departments on behalf of MES AOGE can make advance payment up to Rs _____ (Ten lakh)

Auth: Para 296 MESR

(iv) The squash racket court constructed for cadets may be used _____ (free) of license fee by the cadets

Auth: Note under Para 174 UA

Manual

Q. No. 4
Q. No. 4 Comment on the following:

- M No. 4**
(a) A GOC while sanctioning married accommodation for Colonels and above also approved changes in the specification of the furniture to be provided in that accommodation? (3)

Ans. Prior approval of the Govt. of India is required before any change in scale and design of the furniture is ordered. Minor changes in design, provided general principles are not altered and the cost is not materially increased, are ordered by the Chief Engineers only if the E in C has delegated to them his powers to do so under Para 649 MES regulations. Therefore changing the specifications in the furniture while sanctioning the married accommodation by GOC is not in order.

Auth: Para 11(vii) OM Part VIII

- (b) In case of contracts accepted by Chief Engineer, the same were sent to the PCDA/CDA concerned directly instead of through AOGE.

(3)

Ans. In case of contracts accepted by Chief Engineer/CWE, the original and the duplicate copies of the contract agreement as well as any amendments there to are forwarded by the accepting officer direct to the regional PCDA/CDA. In the case of contracts accepted by the GE, the original and the duplicate copies of the contract agreement as well as any amendments and deviation orders there to are sent by the GE to the PCDA/ CDA through the AOGE who will carry out the preliminary checks. Therefore, sending of contract documents directly by the Chief Engineer to the PCDA/CDA is in order.

Auth: Para 23 OM Part VIII

- (c) A court attachment order in respect of a MES Contractor received in PCDA's office. What action to be taken for disposal of the same.

(4)

Ans: When an attachment or prohibitory order is received against a contractor who has a contract with the MES the order will be passed on in a confidential cover to the MES officer who is responsible for making disbursements against the contractor's bill(s). The court will be simultaneously informed of the transfer of the attachment or prohibitory order with the reason therefore and asked to address any further

correspondence on the subject direct to the MES officer concerned. Before such information is communicated it should be ensured that amounts due to Govt. are first adjusted.

Auth: Para 135 OM Part VIII

Q No. 5
Q. No. 5 (a) The Regional Audit Officer (RAO) during his review of the accounts of GE, found certain deficiencies in the test checks carried out by AOGE. Should the RAO include those observations in the inspection report issued by him to the GE?

(3)

Ans. No opinion on the work of the AOGE or other DAD personnel will be expressed in the inspection report. The RAO may issue separately a confidential letter to the AOGE for the avoidance of failures in his part. A copy of this letter will also be endorsed to the PCDA/CDA. Any remarks considered necessary by the RAO will be endorsed on the PCDA/CDA copy of the letter before submission to him. This will enable the latter to form an opinion about the work of the AOGE. Therefore, there is no necessity for including these observations in the inspection report being issued to the GE.

Auth: Para 26 MES Local Audit Manual.

(b) What are the points to be checked by RAO with reference to completion reports?

(3)

Ans. The completion reports should be checked to see: - (i) That the excess over administrative approvals and the technical sanctions if any are regularized by CFA. (ii) That they are prepared in proper form IAFW. 2266 or 2268 as the case may be and are accompanied by IAFW 2251 when a service consist of more than 1 item. (iii) That the materials accounts if any has been cleared and (iv) That the necessary entries have been made in the periodical services measurement book, register of approvals, register of buildings and licensed fee assessment ledger in the case of rentable buildings.

Auth: Para 133 MES Local Audit Manual

(c) Fill in the blanks :

(4)

- (i) For administrative purposes work services are divided into _____
(Original and Repairs) Auth: Para 121
MESR
- (ii) _____ (Govt of India) sanction is required for transfer of property
i.e. Buildings, roads etc between departments and services of Min of
Defence. Auth: Para 175 MESR
- (iii) For the purpose of construction and maintenance roads inside the
cantonment are classified into _____ (Three) categories
Auth: Para 236 MESR
- (iv) The amount of advance will not exceed _____ (85) percentage of the
cost of materials brought by the contractor on site for execution of the
work
Auth: Para 482 MESR

Q.No. 6
Ans: MSB

(a) Who will notify the operational works area? (2)
Ans: Government of India will declare the operational works area from time to time
Auth: Para 2 operational works procedure, GOI Min of Defence letter No.
05633/Q3W/iii/234/Q.P. /48 dated 23/01/1948 as amended vide letter No.
A/00955/Q3W (Policy) /375/US(D) (Vol-0I) dated 09/03/1981

(b) Operational works are to be executed by which agency? (3)

Ans: Operational works may be ordered on any of the following executing agencies
(i) Formations Engineers
(ii) Military Engineering Services (MES)
(iii) Other constructions agencies like Public Works Department, Central Public
works Department, Border Roads Organization and the Railways
Auth : Para 6 OP Works

(c) Formation Engineer ordered operational work to civil agencies in areas where
Military Engineering Services exist. Please comment (3)

Ans: Placing operational works orders to civil agencies by formations Engineer in areas where
MES exist is not in order. However with the prior approval of command HQrs he can do

so

- (d) **Whether sanction is necessary for using troops for operational works and any charges are levied for the same?**

Auth : Para 7 of OP Works

Ans: No separate sanction is necessary for using troops, war equipment table (WET) equipments and transport available with the Unit for executions of operational works. No charges are to be levied for the same.

(2)

Auth : Para 12 of OP Works

- Q.No. 7**
Q.No. 7 **Who is the competent authority for grouping of Buildings for special repairs?**

(2)

Ans: The Garrison Engineer is the competent authority for grouping of buildings for the purpose of special repairs.

Auth : Para 10 (b) of DWP 2007

- (b) **Station Commander issued Admin Approval for provision of furniture which does not form part of any works Project as special repairs of furniture. Is it in order?**

(3)

Ans: Admin Approval issued by station Commander under special repair to furniture is not in order.
Provision of furniture which does not form part of any works project will be treated as original works

Auth : Para 123 (d) MESR

- (c) **Please state categories under which original works are divided for administrative purpose?**

(3)

Ans: For Administrative purposes original works are divided into the following categories

- (i) Major Capital works i.e. original works costing Rs 15 lakh or above
- (ii) Low Budgeted capital works :- Original works costing more than Rs Two lakh but less than Rs 15 lakh
- (iii) Revenue works : original works costing more than Rs 1 lakh and not exceeding Rs 2 lakh
- (iv) Minor works : Original works costing less than Rs one lakh

Auth : Para 5 DWP 2007 Para 121 MESR

- (d) **State whether periodical services will be treated as special repairs or ordinary repairs**

(2)

Ans: Periodical services as per Table G of MES Regulations will be treated as ordinary repairs.

Auth : Para 9 (ii) DWP 2007 Para 121 (b) (i) (2) MESR

QNo. "Go-ahead" sanction was accorded by the CFA based on the rough cost estimate prepared by Engineering authorities without issuing Administrative approval. Is the action of CFA in order? (3)

Ans: Action of the CFA is not in order. The works ordered as Go-ahead sanctions (Para 34 to 36) of DWP do not dispense with the necessity for the issue of Administrative approval by the CFA based on the subsequently prepared Approximate Estimate

Auth : Para 37 DWP 2007

(b) GE has not initiated Part 'A' of the completion report due to non closure of financial accounts of the Project. Please comment. (3)

Ans: Part 'A' of the completion report will be completed as soon as the project is physically completed. Therefore action of the GE is not in order.

Auth : Para 61 (b) DWP 2007

(c) Please define the term "Engineer-in-Charge" (2)

Ans: The Engineer in charge means the Assistant Garrison Engineer (AGE) or the Assistant Engineer (AE) or Superintendent Grade-I appointed by the GE to supervise the work or part of the work.

Auth : Para 1 (h) IAFW 2249 General Conditions of Contract

(d) Who is the competent authority to grant extension of time (EOT) for completion of work? (2)

Ans: The following authorities are competent to grant extensions of time for completion of work.

- (i) GE- For all term contracts
- (ii) Accepting Officer of the Contract

Auth : Condition 11 IAFW-2249 General Conditions of Contract

Section 2

Q No. 1

1. (a) What are the Governing Principles in assessing the responsibility for losses of Public Stores? (3)

Ans No 1

Ans : Authority Para 243 (a) Stores Accounting Instruction (SAI)

Every public officer should exert the same vigilance in r/o public stores as a person of ordinary prudence will exercise in r/o his own stores. The competent authority should enforce strict personal liability on dishonest, careless, or negligent officers.

(b) Please comment whether in following cases it is necessary to hold a Court of Inquiry?

(i) Losses of arms, ammunitions and explosives where the reported loss is less than Rs. 10,000.

(2)

Ans: Authority Para 241 (c) Loss of Arms

Yes, Losses of Arms, ammunition and explosives shall invariably be investigated by a court of enquiry.

(ii) In cases of loss of stores not due to theft, fraud or neglect.

(2)

Ans: Authority Para 241 (a), (b) (SAI)

In cases of loss of stores not due to theft, fraud or neglect holding of court of enquiry will be mandatory where the losses require by sanction of Govt. of India to write off. It will be discretionary in cases where the amount of loss is within the financial powers of authority lower than the Govt. of India.

(c) How loss in transit will be regulated when the stores were in physical possession of a private carrying agency and they become irrecoverable from the carrying agency?

(3)

Ans: Authority Para 248 (ii)

The losses to the extent that they become irrecoverable from the carrying agency, will be treated as loss not due to theft, fraud, or neglect and will be written off in accordance with the rules on the subject.

Q No 2
Ans 2
2. (a) What accounting procedures are followed by Units/Formations for accounting of stores receipts and issues?

(3)

Ans: Para 117, 119 (SAI)

All receipt and issues of stores will be accounted for in prescribed ledgers. In describing stores in ledger nomenclature, part numbers and section of the priced vocabulary should be correctly mentioned. Corrections should be initialed by an officer. Stores consumed or destroyed during experiments will be charges of on expense vouchers. The ledger together with all supporting documents will be retained in units for audit by the local audit staff.

(b) (i) A Major deputed for service with Governor's office in a State Government retains his personal arms without any issue of regular issue vouchers to the State Government concerned. Is it in order?

(2)

Ans: Para 131 (a) (SAI)

It is in order. Services offices deputed for service with semi govt. are entitled to retain the personal arms and no regular issue vouchers can be issued to the Civil Governments.

(ii) Some items of ordnance stores were issued to the Adjutant in an unit on payment basis that were found to be items other than ordnance stores published in the Army Orders. Is it in order?

(2)

Ans: Para 132 (SAI)

Not in orders. All issue of ordinance stores on payment to offices will be confined only to those items published in army orders from time to time.

(c) **What documents are maintained for the accounting of patients' diet in Military Hospitals?**

(3)

Ans: Para 166 (SAI)

- (a) Ward Diet Sheets (IAFM - 1282)
- (b) Daily Requisition for diets and extras (IAFM - 1266)
- (c) Store-keepers Diet Records (IAFM-1267)
- (d) Monthly summary of diets and extras (IAFM-1268)

evenly throughout the month and stock verification completed by end of the month.

4. Q No 4
(a) **What do you understand by valuation of stores in Supply/ Stores Depots?**

(3)

Ans: 4
Ans: Para 221(SAI)

Valuation of stores in supply / stores depot means pricing of vouchers for purposes of recovery of the cost of stores involved or for purposes of other adjustments.

(b) **What is the procedure for pricing of Loss Statements?**

(7)

Ans: Para 224(SAI)

The responsibility for pricing loss statements generally devolve on the depot / unit. However, when the rates are not available with the depot / unit, the PCDA/CDA rep will price the loss statements. Pricing done by the depot / unit authority will be subject to post scrutiny by LAO/CDA/PCDA. Loss statements for losses in r/o which penal recoveries from individuals are involved will be priced by PCDA/CDA/LAO.

Q No 5

5 (a)

How does a unit account for Petrol Oil and Lubricants (POL)? (3)

Ans: Para 135 (SAI)

P.O.L. is accounted for under following headings:-

- (a) Duty including Amenity (Duty includes all types of duties and amenity on payment to officers).
- (b) Static running.
- (c) Training.

(b) How are Car Diaries different from Vehicle Log Book? (7)

Ans: Para 141, 142 (SAI)

Car Diary contains the following information with regard to use of the vehicles:

- (a) Nature of duty.
- (b) Kilometer reading and fuel drawn.
- (c) Authority for use of carrying vehicle.

Vehicle log book contains the information with regard to :- All causalities affecting the vehicle regarding the change of ownership, change of driver, test carrying, replacement made, monthly kilometer run, P.O.L. consumed.

Q No. 7

What type of POL units exists in peace? How POL is accounted for? (3)

Ans 7

Ans: Para 171, 172

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

Following POL Units exists in peace:-

- (a) Reserve / Bulk petroleum Depots.
- (b) Petroleum Depots or Petroleum Platoons.
- (c) Petroleum Contract Platoons.

POL is accounted for as under

- (a) POL in pack in gallons, except grease which is accounted for by weight.
- (b) POL in bulk at the standard temperature of 85 degree F

(b) How will you audit the Central Ledgers of Stores Depots? (7)

Ans: Para 153

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

These will be audited w.r.t. following points:-

- (a) Separate ledger for each group of articles.
- (b) Receipt entries in red ink and initialed by Officer-in Charge Supplies.
- (c) Issue entries in black ink.
- (d) Scales of measure.
- (e) Supply make in full bags or cases.
- (f) Sugar accounted for at actual weight
- (g) Supplies made are not ordinarily received back.

- (h) Samples issues are charged off expense voucher.
(i) Only authorized items are issued on payment

Q No-6
Ans: Not
(a) What are the risk indicators in audit of the store accounts of hospitals?

Ans: Para 311

(3)

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

- (a) Purchase of Hospital equipments with improper planning.
(b) Non installation of equipments.
(c) Over provisioning of Medicines etc.

(b) (i) How will you audit the ration and packing material return of a Military Hospital?

Ans: Para 314

(4)

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

- I. No. of diets to be checked with the statements showing the No. of patients in the Hospital.
II. Free issue of diets only to entitled persons.
III. The medical officer initialed on the monthly ward diet sheets.

(ii) How will you audit Hospital admission and discharge book?

Ans: Para 313

(3)

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

- A. Only entitled persons have been admitted.

B. Correct hospital stoppage rolls.

Q No. 7
(a) What is the scope and frequency of audit of Cantonment Fund Accounts? (3)

Ans: Para 361

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

Half yearly. A detailed audit of one month accounts in six months or two months accounts in a year, and a general scrutiny of accounts in a remaining months.

(b) (i) What Audit Certificate furnished by the LAO in respect of Local Audit of Cantonment Fund ?

(2)

Ans: Para 365

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

"I also certify that expenditure met from Special Grants In Aid granted to Cantonment Boards from the Defence Services Estimates have been audited under my directions and that the conditions on which the grants have been made, have been or are being fulfilled/have not been or are not being fulfilled in the following respects."

(ii) How will you audit the Cash Book of Cantonment Boards?

(5)

Ans: Para 366

Army Local Audit Manual (ALAM) (Part I & II) revised addition 2013.

a) Cent Percent checking of castings of the cash book for selected two months.

- b) All money belonging to Cantonment Fund is immediately accounted for.
- c) All money received is credited to the appropriate account without delay.
- d) The monthly balance shown in the cash book agrees with the pass book entry.
- e) Cash book is closed daily.

Ques
12(a)
Ans

What are Regimental Funds? How are they different from Public Funds?

(3)

Ans: Para 801, 820

DSR, Regulations for the Army Vol. - I & II revised edition 1987.

Regimental funds are funds other than Public funds and private funds which include all funds not financed in any way from public money. Public funds are financed entirely from public money. The unexpended balances of public fund are refundable to Govt. , viz. a) Unissued pay and allowances. b) Office allowance fund etc.

(b) (i) The OC has made first deposit of the Regimental Fund with the local branch of SBI without obtaining the sanction of Regional CDA. Is it in order?

(2)

Ans: Para 823

DSR, Regulations for the Army Vol. - I & II revised edition 1987.

Not in order. Before making a deposit of regimental fund for the first time with any bank, the OC will obtain the sanction of the CDA in whose accounts area the HQrs. of the selected bank is situated.

(ii) The OC has maintained a single account for public and regimental funds. Is it in order?

(2)

Ans: Para 802 (a)

DSR, Regulations for the Army Vol. - I & II revised edition 1987.

No. Separate account must be maintained for public and regimental funds.

(iii) A Sub Area Commander has ordered that annual audit of Regimental Funds should be done by the Office of Regional CDA. Is it in order?

(3)

Ans: Para 834

DSR, Regulations for the Army Vol. - I & II revised edition 1987.

In order. The accounts of Regimental Funds when total amount is Rs. 2 Lakh and above, annual external audit by the Defence Accounts Department may be carried out, whenever, called upon to do so by Div/Area or Brigade/ Sub Area Commanders.

PAPER-V (SECTION-II)
(B) AIR FORCE

With Books - Answers

ANS-1

- 1a. The following types of irregularities with High Risk incidence will be included in the report on Major Financial and Accounting Irregularities :
- i. Cases involving irregular maintenance or non-maintenance of accounts which, in the personal opinion of the CDA have serious implications.
 - ii. Cases in which the value of the financial irregularity or loss involved is Rs.1 lakh or more in each case.
- Authority : Chapter-I Para-36 of AFLAM Revised Edition 2013.
- 1b. LAO should declare the state of the account of the unit as an unsatisfactory. He should raise the objection and render a report of audit objection to Command HQrs with a copy to his PCDA/CDA.
Authority : Chapter-I Para-33 of AFLAM Revised Edition 2013.
- 1c. It is not in order. The linking of "final receipts" and "final issues" will be carried out to the extent of 16%, the percentage being applied with reference to selection on the basis of one month account out of six.
Authority : Chapter-III Para-75 of AFLAM Revised Edition 2013.
- 1d. It is not in order. In such an event, the LAO will supplement his original selection orders by further orders, indicating the extent of increase in audit to which a particular account(s) should be subjected. In all such cases, he should report the facts to the PCDA(AF)/CDA(AF) giving his reasons for enhancing the extent of audit.
Authority : Chapter-III Para-79 of AFLAM Revised Edition 2013.

ANS-2

- 2a. It is maintained online.
Authority : Chapter-IV Para-83 of AFLAM Revised Edition 2013.
- 2b. The recoveries are effected at the P.V. rates plus 5% departmental charges (where not already included in the P.V. rates) and 5% additional charges both in respect of Public and Personal Clothing and necessaries.
Authority : Chapter-IV Para-95(i) of AFLAM Revised Edition 2013.
- 2c.
 - i. Certificate Issue Vouchers
 - ii. Certificate Receipt Vouchers
 - iii. Conversion Vouchers
Authority : Chapter-IV Para-110(c), 109(a), 111(c) of AFLAM Revised Edition 2013.
- 2d. All losses can be roughly divided into two categories viz (a) avoidable and (b) unavoidable. 'A' and 'B' Class stores deteriorated or expended through fair wear and tear is categorised as unavoidable loss.
Authority : Chapter-IV Para-117 & 117(v) of AFLAM Revised Edition 2013.

ANS-3

- 3a. Issue between one AF units to other is termed as "Material Transfer" and the voucher is termed as "Material Transfer Voucher(MTV)".
Authority : Chapter-IV Annexure-I Para-14 of AFLAM Revised Edition 2013.

- 3b. Personnel Occurrence Report. It is seen in the audit that all the PORs promulgated during the period of audit have been received and no POR is missing. It should be seen that entries promulgated in PORs in regard to the commencement, cessation etc of the various allowances are in accordance with the prescribed rules and all the requisite certificates (vide Appx 'B' to AFO 101/77 as amended from time to time) are endorsed thereon.
Authority : Chapter-XIX Para-390 of AFLAM Revised Edition 2013.
- 3c. In case of fruits grown in regimental garden the entire amount is to be credited to Govt.
Authority : Chapter-XVIII Para-385(A) III(vi)(f) of AFLAM Revised Edition 2013.
- 3d. All Dead Stock articles purchased by Air Force Units and formations out of the contingent grant are brought on charge in a Dead Stock Register maintained by the Adjutant on behalf of the CO.
Authority : Chapter-XVIII Para-366 of AFLAM Revised Edition 2013.

ANS-4

The Directorates at Air Headquarters under the Assistant Chiefs of Air Staff (Engineering), (Systems) and (logistics Maintenance) in the Air Office-in-Charge Maintenance Branch are responsible for provisioning of all the requirements of the Air Force.
Authority : Chapter-2 Para-5 of IAF Manual of Provisioning.

- b. There is need to have special reviews in addition to the periodical reviews stated above, special reviews are also carried out from time to time when an item is fast moving.
Authority : Chapter-2 Para-32 of IAF Manual of Provisioning (IAP 1541).
- c. It is called an obsolescent store.
Authority : Leaflet No.41 Para-2(c) of IAF Manual of Provisioning.
- d. The forecast factor is a ratio between the planned establishment/effort and the authorised period of provisioning and the actual strength/effort during the past 12 months.
Authority : Chapter-2 Para-27 of IAF Manual of Provisioning.

ANS-5

- i. Past Consumption.
ii. Firm Long term future plans.
Authority : Chapter-1 Para-35 of IAF Manual of Provisioning.
- b. The PCR card is a primary document containing essential descriptive and consumption data for every item of equipment in the Air Force inventory and serves as the master provision record.
Authority : Leaflet No.2 Para-1 of IAF Manual of Provisioning.
- c. Every LAO will submit annually to the PCDA/CDA(AF) so as to reach his office by the 25th July each year, the certificate as laid down in Para-535, Defence Audit Code.
Authority : Chapter-I Para-40 of AFLAM Revised Edition 2013.
- d. Aircraft rotables are scaled and requirements are calculated with reference to units' entitlements and authorised reserves.
Authority : Leaflet No.11 Para-2 of IAF Manual of Provisioning.

ANE-6

- a. In Flying Accidents due to Strike Off cases, price check and preliminary audit report will be rendered by the concerned LAO(AF) and final audit report will be rendered by the CDA(AF) New Delhi.
Authority : Chapter-IV Para-126 Note (ii) of AFLAM Revised Edition 2013.

- b. Replacement requirements pertain to items of recurring nature for which provision has to be made in advance.
Authority : Leaflet No.9 Para-4 of IAF Manual of Provisioning.

- c. An equipment or store will be declared obsolete when approval has been given to its withdrawal from the services.
Authority : Chapter-4 Leaflet No.41 Para-2(b) of IAF Manual of Provisioning.

- d. Forecast factors in respect of DGOF items will be calculated for 54 months.
Authority : Leaflet No.8 Para-15 of IAF Manual of Provisioning.

SECTION-II [C] - NAVY

Answers and Authorities for

Navy

PAPER-V

PRACTICAL (WITH BOOKS)

Ans. 1 (a)

What is SRBL,

Ans: The QM branch arranges for the central provisioning of dry and tinned provisions. All such items are contained in the "Stock Book Rate List" (SRBL) of the centrally purchased articles.

Authority: para 202, INBR-14

2 (b) Ans: Supply of victuals for the ships visiting foreign ports is normally arranged by govt representatives at the ports. Where no govt representatives exist requirement of such provisions is met through Local purchase. Govt approves payment for such provisions in foreign currency in those ports.

para 219 / NVM.

Authority: para 218/219 INBR-14

ANS (a)

Boys under 18 years of age are to be

ANS.-2(a)

issued with additional ration of 250 ml milk fresh or 113 gms of milk tinned or 40 gms of whole milk powder.

Authority - 702 INBR-14

Ans. 2 (b) (i) Ans: Underdrawal of reasons including fresh reason in a month lapses to the state and not to be made good in the next month.

Ans. 2 (b) (ii) (i) No cash compensation will be admissible under any circumstances in lieu of composite pack of rat
3 (ii):

* (a): Arbitration is a process of settlement of
Ans. - 3 (a) disputes between the two parties entered into a contract. Condition - 39
procurement manual
mm-3 - para 41.

Ans. - 3 (b) (i) Ans: The action of ACOL is not in order as movements in and out of class 'A' must be approved by NLC-I

Authority: Para 4.21 of procurement manual - Indian Navy.

Ans. - 3 (ii) CFA's action is not in order. All delivery period extensions without LD should be accorded in consultation with IFA/FA.

Authority: Para 9.13 of procurement manual

ANS-4 (a)

Liquidated damages are levied on the contractor in case of delayed delivery in % of any contract @ 0.5% of for every week's delivery to a maximum of 10%.

Procurement manual

MP 3 - para 33

Authority -

Appendix A to ~~chapter~~

Chapter 6,

procurement manual, Indian Navy.

~~5(b) Ans :~~

ANS 4(b) Ans :

CFA's action is not correct.

The conditions for placing of a repeat order are (i) Repeat order to be placed within 6 months of the execution of original order.
(ii) There should be no downward trend in prices, forget about escalation.
(iii) Repeat order quantity should not exceed 50% of original order quantity.

Authority: Para 7.27 procurement manual
- Indian Navy.

ANS. 5(a) Ans:

Welfare and amenities grant:

- Grant is applicable to all IN sailors, excluding boys and apprentices.
- Grants are spent as per regulations 1021 of pay and allowances Part I.
- unexpended money will look to govt.

Authority: para 229 NLAO's manual.

5(b) Ans:

ANS. 5(b)(i)

clothing ledgers

- Stocks of clothing items are accounted.
- issues are limited to scales
- Ledgers are balanced ~~every~~ every quarter
- All the vouchers are obtained and included in the account
- Inventory is not over stocked etc.

Authority: para 126 of NLAO's manual.

5(c) Ans:

ANS. 5(b) (ii)

Issues on loan

- The issues on loan, when made to sailors are charged off the stock account
- Such issues of temporary loan, maintain on board.
- Loan returned, taken on charge separately (without mixing) etc.

Authority: para 131, (1), (2) & (3) of NLAO's manual

6(b) Ans: ships and establishments are classified as

ANS. 6(a) Self accounting and non-self accounting.

ANS. 6(a)

- In self accounting ships, the supply department shall procure, stow, issue stores as allowed by (a) Relevant establishment of sea stores (b) pertinent 'E' lists and authorized list of allowances and (c) First schedule of consumable stores and account for them in accordance with current regulations.

Self accounting and non-self accounting:

- In the case of non-self accounting ships,
- the base supply officer or a shore establishment shall be responsible for the accounting of the naval stores. An officer nominated by the Commanding Officer for Naval Store duties shall be responsible for receiving stores on board and also for their storage and issues.

Authority: para 137 II, NLAO's manual.

Ans. 6 (a) (ii) When stores are issued from Navy to army/air force the consignee's NLAO will receive from issuing depot, three copies of vouchers. The vouchers will be paired and prices checked. The vouchers will be thereafter dealt with as follows.

Inter-Service adjustments:

- (1) Original copy will be retained for audit.
- (2) The particular code head to which the cost is creditable will be marked on one copy and will be sent to CDA of consignee, along with a covering letter.
- (3) A copy of covering letter along with the other copy will be forwarded to the LAO of the consignee and acknowledgment obtained.

ANS. 7 (a)

Stores taking and
Regularisation of discrepancies of stores
(Stores on permanent loan)

Para 239 and
Authority: Para 240, INBR 12

ANS-7(b)(i)

On transfer of a supply officer, a joint /
inspection by the incoming and the outgoing
supply officers shall be made of the following

- (a) All store rooms
- (b) Storage of articles etc.

Authority: Para 621, INBR-12

~~Q. 1~~ For all transfers of Naval stores between ships,
ANS-7(b)(ii) separate vouchers shall be raised for permanent
and consumable stores. The voucher should be in
quintuplicate to be signed by both supply
officers of both ships and are dealt in the
following way.

~~Q. 2~~

original
Duplicate } to be forwarded to BSO, who inter
will forward one copy to NLAO

TriPLICATE
Quadruplicate } to be forwarded by receiving ship
same as above.

Quintuplicate: To be retained by receiving ship.

Authority: Para 566, INBR-12

Para 40, NLAO manual

ANS-8 (a)

NLTO draws up a plan of activity regarding the dates on which he/she would go for inspection of various records and submit for approval of CDA. (Naval audit programme), every quarterly.

Authority: Para 220 part II
NLTO manual.
Para 9 of NLTO manual.

ANS-8 (b)

- (i) 2% is authorised: - 429 (f) INBR 107.
- (ii) 1.2% is authorised: - 429 (d) ii "
- (iii) 1.5% is authorised - 429 b (iii) "
- (iv) 1.25% is authorised - 429 b (i) "
- (v) 3% is authorised - 429 (e) "

PAPER-V - SECTION-II
[D] FACTORY

Model Answers:

ANS. 1(a)

Ans: I. a) Audit Objections on the case:

- i) The Factory GM has approved changes in the specifications after placing Supply Order. This amendment required approval of the TPC level I. This procedural lapse needs to be regularized by OFB ex-post Facto
- ii) Further any changes in specifications required fresh tendering process to give equal opportunity to other vendors also.
- ii) Factory did not impose Liquidated Damages as the delay was attributable to supplier.
- iii) DP extensions done without consulting Finance.
- iv) Undue favour to the firm would require investigation by OFB.

Ans.

1. b) i) Concurrent Review objective:

Concurrent review of cost is carried out as and when they are compiled. It brings out significant variation in costs properly and promptly to the notice of the factory management, so that remedial measures may be taken in time. This review enables the Accounts Officer to have a clear picture from the cost accounting point of view of the overall activity of the factory enables to point out any abnormal features revealed in the Production costs in the Store Accounts or in the utilisation of Labour.

(Auth: Para 637, OM Part VI, Vol. I)

ANS.

1. b) ii)

CIV	CRV
CIV is used for store adjustment when the actual stocks are less than the book balance	CRV is used for store adjustment when the actual stock is more than the book balance.
These vouchers have to be regularised	These vouchers are required to be explained

(Auth: Page X OM Part VI, Vol. I, Appendix A Factory Accounting Rules)

ANS. 2.a)

	Direct Labour	Direct Material	Direct Expenses	VOH	FOH	Total Cost
	A	B	C	D	E	F
1 Opening Semi	5,400	3,000	250	5,400	10,800	24,850
2 Expenditure incurred in 2014-15	20,000	30,000	4,750	20,000	40,000	1,14,750
3 Cost of special tools	3,000	7,000	500	3,000	6,000	19,500
4 Total Expenditure (row 1 to 3)	28,400	40,000	5,500	28,400	56,800	1,59,100
Less (-) Closing Semi	7,000	5,000	1,500	7,000	14,000	34,500
Net Expenditure (for 500 Nos.)	21,400	35,000	4,000	21,400	42,800	1,24,600

Cost of one number of item manufactured = R 249.20 (124600 / 500)

Normal rejection is 50 number of items and abnormal is 20 numbers. (Total 70)

Cost of abnormal rejection = Rs. 249.20 x 20 Numbers

i) The amount of abnormal rejection to be kept out of production would be Rs. 4984 for 20s. number of items = Rs. 4984 to be regularised

Cost of production of 430 articles = Rs. 124,600 – Rs. 4984
 = Rs. 119616

**ii) Cost per unit (for the articles passed in inspection) = Rs. 119616 / 430
 = Rs. 278.17**

ANS-2 b) i) Central Budget Committee: comprises of

- The General Manager as 'Chairman'.
- Local Accounts Officer and
- A selected AWM/WM as Member.

b ii) Section Budget Committees comprises of:

- Divisional officer of particular Shop/Cost Centre - Chairman
- Head of particular section
- Representative of the local Accounts Office

9

Ans 2 b)iii) Factors involved in the fixation of variable overhead rate :

- anticipated direct labour hours, anticipated direct material.
- anticipated variable charges,
- anticipated changes in the load
- The Accounts Office works out the rate per SMH of variable overheads for different production sections.

(Auth: Para 549 of OM Part VI Vol.I)

ANS-3(a)

Items with delivery period/extended time	6200
Basic value	12,40,000
Taxes and duties of 11%	1,36,400
Total A	13,76,400
Balance quantity	3,800
Basic price	7,60,000
Tax 12 %	91,200

Total B	8,51,200
LD of 0.5 % on total B	(-)4,256
Total C	8,46,944
Total Amount payable A + C	22,23,344

Ans. Total amount payable is Rs. 22,23,344.

ANS.
3 (b)

Ans 3. b) i) IRR is the discounted rate at which the net cash-flow from operations will equate the initial capital outlay over a certain period. IRR method takes into account time value of money
(Auth: Para 18.2 OFB Procurement Manual Plant & Machinery)

3. b) ii) Plant & Machinery above 2 crores

(Auth: Para 18.2 OFB Procurement Manual Plant & Machinery)

3. b) iii) LD: Compensation of loss on account of late delivery where loss is pre-estimated and mutually agreed to is termed as the Liquidated Damage (LD). Law allows recovery of pre-estimated loss, provided such a term is included in the contract.

(Auth: Para 7.10.1 of OFB Procurement Manual)

ANS-4 4a)

- a) I) Class III open extract (auth: Para 747, OM Part VI, Vol.I)
- b) Total cost to be amortised will be 10,20,000 (including transportafión).
 $10,20,000/20=51,000$ **depreciation per annum.**
(Auth. Para 747E OM Part VI, Vol.I)

4b)

A firm is liable to be blacklisted for following reasons :

- I. makes any false declaration to Government/purchaser.
- II. supplies goods of inferior quality or uninspected goods.
- III. renders services (including after sales services and maintenance services) of inferior quality than the contracted ones.
- IV. fails to execute a contract or fails to execute it satisfactorily.
- V. is declared bankrupt or insolvent.
- VI. adopts unethical business practices, not acceptable to the government, e.g. engages in cartel formation or quoting pool rates leading to "Appreciable Adverse Effect on Competition" (AAEC) as identified under the Competition Act, 2002 or deliberately attempts to pass inferior goods or short quantities or attempts to influence authorities who are engaged in decision making.
- VII. any other ground which, in the opinion of the purchaser, is not in public interest.

(auth Para 5.6 b, OFB Procurement manual P&M)

ANS. 5

- a)i) Book Value after 5 years= Rs.110,00,000 (depreciation of 2 lakhs per annum)
- ii.) Rs. 1.15,00,000 after repairs of 5,00,000.
- iii) Total life after repairs 57 years. Depreciation: Annual Rs.2,01,754.

5.b) Incentive Bonus

- I. Incentive Bonus to the maintenance workers of the Ordnance and Ordnance Equipment Factories, as and when employed on essential maintenance work to the production sections or non productive/service sections by due notification in factory order every month.
- II. Maintenance workers attached to production sections will be paid incentive bonus at 50 percent of piece work profit earned by the piece workers of such production sections.
- III. Maintenance workers not attached to production sections will be paid incentive bonus at 50% of the average piece work profit earned by the piece workers in the whole factory.
- IV. Maintenance workers in Production Section where Piece Worker does not exist are also eligible for incentive bonus @ 50% of average P.W. profits of the Factory as a whole.

(Auth: Para 155 of OM Part VI)

ANS.- 6 a) i) It falls under the powers of TPC Level II

a) ii) The constitution of TPC level II:

Member-P&MM	Chairman
C of F/DDG (F)/ Addl.C of F/Dir.(F)/Jt.C of F/Jt.Dir. (F)	Member
Member Op.Div / Addl of the particular Gp of Factory	Member
Addl. C of F in absence of C of F	Member
Directors in absence of DDGs	

(auth: delegation of financial powers)

- 6** a) iii) In case of withdrawal of offer by L1: In case the lowest tenderer withdraws his offer,
- re-tendering should be resorted to as per the instructions issued by the Central Vigilance Commission.
 - While retendering TE may not be issued to the vendor who had backed out and EMD, if any, of such a firm should be forfeited.
 - Further Sr. GM /GM / Head of Establishment may issue a show cause notice to the defaulting firm and on consideration of reply received thereto; consider imposition of ban on business relations with the firm *either permanently or for a specified period* and issue order to that effect.

(Auth: Para 4.17.2, OFB Procurement Manual)

ANS- 6 b)

- i) Stockpile is an emergency reserve and is intended to enable the factories to maximise production of the related end product at short notice or immediately after the emergency arises. The cost of this reserve is capitalised. A separate Store Ledger will be maintained by the LAO to enter all the stockpile items. The stockpile, being an emergency reserve should be kept intact.
- ii) As laid down in the provisioning procedure, stock pile has to be turned over from time to time keeping in view the shelf life of the item and need for preservation. This is affected by transfer from stockpile stock to working stock, subject to the following conditions:
- (a) OF Board approval should be obtained for making any withdrawal from stockpile.
 - (b) Stockpile is permissible only in respect of 'imported' and difficult to procure indigenous stores, the maximum limit for each category being 6 months' and 3 months' requirement respectively, unless specifically authorised for higher levels.
 - (c) The withdrawal from stockpile will be first transferred to Stock Ledger and issued on Demand Notes.

(Auth: Para 2.2.4, OFB Procurement Manual)

ANS-7 a)

- i) Kop is 'Kept Out of Production' There are certain items of expenses like profit or loss on sale of stores, arrear of pay and allowances depreciation, care and custody of stores surplus to requirement which do not relate to the normal production activities. Inclusion of the items in the

overheads will vitiate cost comparison. Hence these are not treated as leviable overhead and the expenditure is shown as deduction from the total expenses. While there are instructions for keeping items out of production, other expenses like heavy arrear payments, abnormal losses etc. may have to be excluded from overhead. Such cases can be kept out of production only after approval by OFB and Principal Controller of Accounts (Fys).

(Auth: Para 75, OM Part VI, Vol.I)

ii) Identify the KOP items out of the following:

- | | | |
|-------|--|------------------|
| I. | DA arrears paid : | KOP |
| II. | Direct labour: NIL | |
| III. | Depreciation: | KOP |
| IV. | Abnormal rejection: | KOP |
| V. | Profit on sale of old machine used in production: | KOP |
| VI. | Losses as per percentage in the estimates: | NIL |
| VII. | Carrying cost of inventory in store section, for the material used in production : | KOP |
| VIII. | Idle time beyond control: | KOP (para 200) |
| IX. | Failure in proofing : | KOP (Para 99) |
| X. | In case of ferrous and non-ferrous scraps, the rate quoted on the priced copy of the vouchers received from the Accounts Office may be different from the rate at which the scraps are revalued by the Accounts Office. The difference in price of scrap : | KOP.(Para 419L) |

iii) Procurement under NC is resorted to against:

- I. Sanctioned Projects;
- II. Normal NC to meet contingent inescapable requirement towards:
 - a. creation of additional capacity to cater for sustained increase in production load;
 - b. creation of balancing capacities for new stores;
 - c. meeting shortfall in existing capacity;
 - d. improvement in reliability/quality of product etc.

(Auth: Para 523T, OM Part VI, Vol.I)

Ans.7

●.b) Check exercised by Accounts Office on semi statement are -

- i) Costing Section - Scrutiny with reference to the warrant register to ensure that all incomplete warrants have been included.
- ii) 'M' Section - Verification with the reference to the posting in the relevant material warrant that the quantities of material shown are correct and the pricing of materials was done at the rate at which bulk of the demand/Return Notes were priced.
- iii) Labour Section - Verification with reference to the postings in the relevant Manufacture warrants that the operations shown as performed are correct and pricing of these operations are at correct rate.
- iv) Costing Section - Final scrutiny with reference to cost card, production ledger card, levy of DA& overhead & preparation of an abstract of semi in respect of each work order and warrant for working out cost of production.

(Auth: Para 715 of OM Part VI Vol.II)

8 a) Cost per Unit and KOP:

	Direct Labour	Direct Material	Direct Expenses	VOH	FOH	Tool Charges	Total Cost
Opening Semis	7,000	15,000	2,000	4,000	8,000	00	36,000
Expenditure during the year 2014-15	15,000	40,000	5,000	20,000	10,000	5,000	115,000
Total Expenditure (for 120 Nos.)	26,000	35,000	6,800	29,000	38,000	5,000	131,000

Cost per unit = $131,000 / 100 = \text{Rs. } 1310.$

As per standard estimates normal rejection percentage is 4-6%. Hence, abnormal rejection will be beyond 6% rejection.

Therefore abnormal rejection = 4 Nos.

Cost of abnormal rejection = $\text{Rs. } 1310 \times 4 \text{ Nos.} = \text{Rs. } 5240$

KOP = $\text{Rs. } 5240$ of abnormal rejection and $\text{Rs. } 5000$ of arrears of pay.

8 b)

i) Overtime may be systematic or casual. Any overtime worked by a shop or a section as a whole irrespective of the period involved or overtime worked by any individual exceeding 14 calendar days (including Sundays and gazetted holidays) at a time is classified as systematic overtime. Overtime worked by individual members of a shop or section for a period not exceeding 14 consecutive calendar days will be classified as casual overtime unless it is sanctioned by the DGOF in which case it is to be treated as systematic overtime. *(Auth: Para 189, OM Part VI, Vol. I)*

ii) Deferred Revenue Expenditure : Working capacity, are treated as Variable Work Head Expenditure, and charge to production of the year in which they were incurred. However, when heavy expenditure is incurred on repairs and is to spread over several years, the incidence of the charge will not be met from "Revenue Budget". In the Production Account, the amount chargeable to current year's production will be treated as an item of overhead expenditure. Balance will be carried forward as Outstanding Asset the statement of Assets and Liabilities, for absorption in subsequent year.

Repair expenditure may be categorized as revenue expenditure provided the following conditions are fulfilled:

(a) The repair cost in labour and material should be 10% or more than the original cost of the machine.

(b) The repair charge should be Non-Recurring.

(c) The benefit of the repair would last for two years or more.

[Auth: Para 3 of Appendix - 'A', OM VI, Vol. II]

Model Answers. SAS Pt. II

November 2015

Section- I

Works accounts

Ans 1
1. Ans

(a) RAO MES or his Superintendent is competent to delete an item from the list of auditable documents. Before deletion of an item such as registers etc, he will ensure that the document selected for deletion has been up to the date of closing and the balances, if any, have been carried forward to a new register which has been brought on the list. **[Aut. Para 18, MES Local Audit Manual]**

(b)

(i) Census of Measurement Books are taken once in a year. **[Para 52, MES Local Audit Manual]**

(ii) MBs are maintained by the Ao/AAo GEs. **[Para 51 MES Local Audit Manual]**

(iii) RAO MES will ensure that the receipt, issue and return of MBs and their transfer from one subordinate to another, are properly recorded. It will also be ensured that the register shows for all completed books the date on which they became due for destruction and that books already due for destruction have been destroyed. **[para 51, MES Local Audit Manual]**

(c) Objectives of RAO MES are as under-i) Audit of resources placed at the disposal of MES formations to ensure that same are utilised for the intended purpose. ii) Pay, stores and works accounts are maintained correctly and up to date. iii) AOs/AAOs GEs are discharging their duties properly. **[Para 1, MES Local Audit Manual]**

Ans 2
3. Ans.

(i) PCDA/CDA fixes the frequency of visits to SDO's offices. Outstation SDO's offices is visited half yearly. **[Para 267, UA Manual]**

ii) CWE fixes the maximum limit of authorised stock of stores of Engineer and Ordnance origin for a MES Division. Yes, the stock limit of outstation sub division is within the overall limit of Division. **[Para 236, U A Manual]**

iii) The AO/AAO GE will check the divisional stock register against the limits to see that:-

- a) The order has been placed on authorised source of supply.
- b) Power of purchase of the CFA has not exceeded.
- c) The direct and local purchase of stores are resorted to only as per MES Standing orders.
- d) The maximum purchase prices of stores of local origin purchased locally are not exceeded by the GE without prior sanction of CWE. **[Para 237, U A Manual]**

Ans. 3

(a) A GE may suspend the progress of works or a part thereof for the under mentioned reasons:-

- i) on account of any default on the part of the contractor; or
- ii) for proper execution of works or part thereof for reasons other than the default on the part of the contractor; or
- iii) for safety of the works or part thereof. [Para 9 (a), Gen. Conditions of contract]

(b) In the event of suspension of works or a part thereof for the reasons other than default on the part of contractor for a period of 65 days, the contractor shall be entitled to an extension of time equal to the period of every such suspension plus 25% for completion of items or group of items of work for separate period of completion is specified in the contract and of which suspended works forms a part. The contractor shall in addition, be entitled to the compensation, as the GE may on the basis of facts consider reasonable, in respect of salaries and/or wages paid by the contractor to his employees and labour at site actually remaining idle during the period of suspension. [Para 9(b) i & ii, Gen. Conditions of Contract]

Ans 4 (a)

Authorised Works: The Works services which are as per authorised scale or ordered by MOD by separate orders are broadly called authorised works.

Special Works: Item of works which are not as per authorised scales or not ordered by MOD separately are treated as special works. Engineer authority can prepare AEs for special item of works based on formal approval in principle by CFA. [DWP, Sl. IV, Para 6]

(b) The CFAs lower to MOD will accept the AON based on rough estimates. [Para 25DWP]

(c) Amounts available under Tolerance limit and savings achieved on conclusion of contracts will not be utilised either to enlarge the scope of the work or to enrich the specifications. [Para 29 (e), DWP]

(d) With the specific approval of MOD provision of special tools and plants can be included in the AEs. [DWP, Para 29 (b)]

Ans 5

(a) The GOC Area may sanction on the following conditions:

- i) that the minimum accommodation required for the institute is made available.
- ii) that no extra expense is involved in the adaptation or maintenance of the buildings.
- iii) that the building will be made available for resumption without notice, if required by the military authorities.
- iv) that no structural alteration will be made to the buildings.
- v) that except for nominal wear and tear, individuals in occupation shall be responsible for any damage done to the buildings during the period of occupation other than damage by riots.
- vi) that no rent will be charged except if run by a contractor he will be charged rent at prevailing rate per mensem. [Para 19(c), Chapter I, Quarter and Rent(Rent Procedure)]

(b) A defence civilian paid out of DSE can be allowed to retain up to maximum period of 2 months at old duty station if no accommodation is allotted. He has to submit a no accommodation certificate from the station commander of old duty station to station commander of new station within a month. [Para 13, Chapter 10, Quarters and Rent (Rent Procedures)]

1266
ANS-6
(a) Service Officers proceeding on for a month or more in occupation of quarters where separate meters are not installed will be exempted from payment of water and electric charges for the period of absence provided- i) prior intimation is sent to BSO regarding the period the house will remain locked. The BSO should get it verified and record on the return of recoveries. ii) A certificate should be rendered by the Officer to the effect that electric/water was not consumed during the period in question and BSO will countersign it. [Para 4, AI 26/78, Quarters and Rent Procedures.]

(b) In case the unit/officer concerned does not sign the handing taking over vouchers or raises some observations, the matter will be immediately brought to the notice of the Station Commander for his decision. [Para 9, sub para 4, Chapter 12, Quarters and Rent (Rent Procedures)]

1271
ANS-7
(a) Infructuous expenditure is one in which Govt receives no useful return for the money expended or in which there has been un-necessary or avoidable extra expenditure. In MES it is caused by abandonment or curtailment of a project or by change of plan or due to defective design or construction or by premature termination of a contract or any other any cause sud be sanctioned as loss by the CFA under Rule 151 FR Pt.1 receipt from the disposal of should be credited to the project in order to arrive at the net amount of loss. [Para 319, UA Manual]

(b) AO/AO GE will check all entries in the Cash Book to see that ---
i) entry is made on date of payment. ii) amount shown as paid agrees with the amount mentioned in the pay order. lii) voucher number quoted is correct. iv) the name of the payee is same as in the bill. V) the payee has given clear and proper receipt on the bill. Vi) if payment is received by an agent of a contractor, the agent holds the proper legal authority on behalf of the contractor. Vii) classification recorded in the last column is correct. viii) the totalling of each page of the cash book and carry forward thereof are done in ink on the completion of each page. [Para 151, UA Manual]

12812
(a) MER will be examined to see that: i) it bears the certificate of Ao/AO Ge that the expenditure shown there in agrees or has been reconciled with the figure shown in the compilation for the month. ii) compare the MER with that for the last month to ensure that the expenditure already incurred has been carried forward correctly in the return for the current month. iii) compare the expenditure shown during the month under various heads and see that agrees with that shown in the monthly section compilation and obtain reasons for variation if any. iv) check the expenditure shown against each major work with the register of approvals to ensure that classification has been done under the proper head of accounts. V) that expenditure against each major work, sub head or minor head or accounts etc is progressing fairly and bring to the notice of the GE and AO/AO GE all cases of excesses of expenditure over the amount of Adm approval and allotment, calling reasons and asking MES authority to obtain additional allotments to cover excess expenditure. [Para II, Addenda VI, OM Pt. VIII]

(b) a demand Register will be maintained for watching the following items of demands: i) amounts intimated for recovery from contractors on account of fines imposed for delay in completion of works, etc., and the amounts objected to in audit as over payment in previous bills. ii) over payments to contractors including those notified by Technical examiners. iii) recoveries on account of Arbitration Awards in favour of the Govt. iv) such other miscellaneous amounts the recovery or the adjustment of which the PCDA/CDA considers should be watched specially by the E Ection ie scale of property etc. [Para 52, OM Pt. VIII]

Section II

(Stores Accounts and Internal Audit)

(A) ARMY

Ans 1
(a) Chief Director of Purchase, Ministry of Food and Agriculture purchases the food stuffs for defence Services. [Para 4, SAI]

(b) EME workshop will take stores manufactured by it on charge through receipt vouchers. [Para 7, SAI]

(c) PCDA/CDA on receipt of documents/vouchers from PAO, DGS&D to LAO concerned for credit verification. [Para 5, SAI]

Ans 2
(a) It will be priced at 50% of of the vocabulary rates. [Para 35, SAI]

(b) Stores issued as samples to the disposal authority will be treated as free issue and regular vouchers are prepared and disposed of in the normal manner. [Para 33, SAI]

(c) stores are treated as loan issue. [Para 32(d), SAI]

(d) Stores will not be treated as loan issue. [Para 32(e), SAI]

(e) For the Stores issued on hire to civil authority, PCDA/CDA will raise debits to the concerned civil Accountant Genera. [Para 27, SAI]

Ans 3
(a) DEO prepares Standard Table of Rents with the concurrence of District Collector concerned and it will be finally approved by DDML & C of the Command. [Para 141, Chapter-XII, ALAM, Pt. II]

(b) The LAO will select one third of all the approved leases since the last inspection. [Para 145, Chapter XII, ALAM, Pt. II]

(c) The LAO will see while inspecting units with permanent advances that: i) A regular account of expenditure against such advances is maintained, ii) No unauthorised advances there from are being paid, iii) an analysis of the amount recouped is recorded at the end of the month and iv) the permanent advance held is not in excess of the average monthly expenditure. [Para 43, Chapter-II, ALAM, Pt.-II]

Ans-4
(a) A salvage Sub-depot is not responsible to deal with small arms, Machine Guns, and components thereof, ammunitions and explosives including drill and dummy stores. [Para 41, Stores Accounting Instructions]

(b) Issue of Chassis to local body builders will be on convoy notes where as to outstation body builders it will be on regular vouchers. The transaction will be noted in the vehicle stock summary and vehicle register with a view to watch return of the chassis after body building. [Para 59, SAI]

(c) Stores are issued to Ordnance Factories on payment by book debit to Major Head-86 by contra debit to Main Head 6C. [Para 61, SAI]

(d) Transit Accounts cards are opened by GSID as interim consignee for each contract to note details of acceptance of tender, quantities to be supplied against the particular contract etc. [Para 79, SAI]

(e) POL in containers is will be accounted for on IAFZ-2286-A and containers distribution will be noted on the reverse of it. [Para 65, SAI]

Ans-5
(a) Following procedure will be adopted for pricing of Loss Statement- i) responsibility of pricing loss statement rests with the unit authorities subject to scrutiny by LAO/CDA/PCDA. ii) Wherever rates are not available with them for pricing loss statement, the pricing will be done by PCDA/CDA or his representative. iii) LS involving penal recoveries are to be priced by internal audit authorities. iv) Wherever pricing of LS cannot be done even with assistance of audit i respect of Ord stores, the unit authorities will approach the ordnance depot which are centrally responsible for the items in question. v) For NIV items of Ord/MT stores, LSs are to be priced by the Ordnance depot on which unit is dependent. However LS are to be forwarded through PCDA/CDA. [para 224, (a) to (d), SAI]

(b) It will be handled by the Naval Armament Supply Office, Mumbai. [Para 253(e) SAI]

(c) It will be adjusted as cash loss at the consignee's end in accordance with Paras 165, & 167, FR Part I, Vol. I without holding a court of Inquiry. [Para 253(L), SAI]

(d) Firm/supplier in UK will bear the entire cost of freight from UK to India and backloading to UK in respect of incorrect supply of stores. [Para 253 (B) (c), SAI]

Ans-6
On receipt of packing accounts along with CRVs following actions will be taken in Local audit:

a) compare the damages and deficiencies noted on the original and duplicate packing accounts;

b) pair the receipt vouchers with the original and duplicate packing accounts in full;

- c) link the receipt vouchers in to the ledgers, etc., to the extent as prescribed in Appendix "A"
- d) return the original packing accounts of the consignee; and
- e) forward the duplicate copy to the PCDA/CDA.

Both the copies of Packing accounts and the receipt vouchers will be suitably enfaced as paired and linked and initialled. [Para 79, ALAM. Pt. I]

ms7

(a) Entries in the cash book of a Military Farm consist of the following: Receipts i) Sale of Dairy Produce, grain, fodder etc ii) sale of Coupons iii) Cheques received from PCD/CDA, DD MF, other Farms etc iv) rent and Allied charges, Miscellaneous receipt etc. Payments : i) salary to establishment ii) advance to farm hands iii) Remittance to treasury iv) Local Purchase of stores, supplies and Services v) contingent Expenditure and vi) Refunds of coupons. [Para 342 (b), Chapter VII, ALAM< Pt. II]

(b) LAO will ensure that animals are not struck off charge within six months from the date they were reported lost. After the expiry of six months loss statement is prepared. Animals subsequently recovered are brought on charge. He will further ensure that when COI fixes responsibility for the loss, recoveries are made as under : i) in the case of Farm bred animals and purchased animals which have calved at least once since purchase; twice the book value ii) in the case of purchased animals which have not calved since purchase; the purchase price. [Para 347(s), Chapter VII, ALAM PT. II]

ms8

(a) Occupation/Vacation returns are prepared on IAFZ-2170 and are forwarded as under: i) Immediately after handing/taking over by the MES of any accommodation ii) Changes in occupation within unit lines, single officer's quarters etc where allotment is done by OC Units, by the 5th of each month, to show changes during the preceding month iii) Complete occupation returns showing all buildings by the 20th April annually to show the position as on 1st April. [Para 1017 (b), DSR, vol. II]

(b) Station Commander is required to carry periodical review of his probable requirements of accommodation as he is to allot/provide accommodation with due regard to military convnience and all hired accommodations found surplus to requirements during periodical review should be de hired. [Para 1018 (a), DSR, Vol. II]

(c) Overdrawals of rations during a mont will be adjusted in the following manner : i) those detected by the unit will be adjusted either by underdrawals within the month itself, whenever possible, or in the subsequent month by an equal quantity or by payment in to treasury for the quantity/quantities overdrawn at the payment issue rate current in the month of overdrawal. ii) those detected during audit of ration returns will similarly be adjusted by underdrawals in the ration return under preparation during the month of audit or subsequently or by payment in to the treasury. [Para 887 (b), DSR Vol. II]

[B] AIR FORCE

Without Books - Answers

ANS-1

- 1a. In the case the Equipment Depots, the processes of audit checks are completed monthly.
Authority : Chapter-I Para-16 AFLAM Revised Edition 2013.
- 1b. The expenditure is regular since it is within his delegated power. There is a need for higher audit/proprietary audit since purchase is uneconomical & misuse of power. The action of the Internal Auditor is incorrect.
Authority : Chapter-I Para-39 of AFLAM Revised Edition 2013.
- 1c. Economy, Efficiency and Effectiveness Audit or the Three E's Audit. Economy relates to incurring expenditure which is keeping with the requirement, while efficiency means that the output is commensurate with the input. For any expenditure to be considered effective, it should have resulted in achievement of the intended objective.
Authority : Chapter-I Para-39 of AFLAM Revised Edition 2013.
- 1d. The method of selection should be arbitrary based on scientific sampling methods, so that the particular method cannot possibly be pre-supposed by the store keeping staff or by the local audit staff. Occasionally, the same formula of selection may be adopted in two consecutive visits (or months).
Authority : Chapter-I Para-23 of AFLAM Revised Edition 2013.

ANS-2 (a)

Overdrawals will be carried over to the next month and adjusted subsequently by underdrawals. The net underdrawals at the end of month, if any, will lapse to the Government and will not be subsequently adjusted by overdrawals.
Authority : Chapter-X Para-249 of AFLAM Revised Edition 2013.

- b. i. Expendable-consisting of drugs and dressing etc.
ii. Non expendable consisting of surgical instrument appliances etc.
Authority : Chapter-IX Para-238(i) & (ii) of AFLAM Revised Edition 2013.

c. Aviation accounts are prepared on monthly basis.
Authority : Chapter-VI Para-195 of AFLAM Revised Edition 2013.

d. Issue of Aviation Fuel to Flights/Sections by the Logistic Section/Refuelling Section is regulated through IAFF (Q) 419 (MOD).
Authority : Chapter-VI Para-197 of AFLAM Revised Edition 2013.

ANS-3 (a)

As the tally card/stock records card exhibits the stocks in stores with the equipment officer, this ledger shows the stock in use with the various flights/section of the unit.
Authority : Chapter-IV Para-142 of AFLAM Revised Edition 2013.

b. Watch Log Book is maintained by Duty Air Traffic Control Officer to record particulars of take offs/landings of aircrafts including civil, foreign and commercial aircrafts.
Authority : Chapter-VI Para-203 of AFLAM Revised Edition 2013.

c. The action of unit is correct. These are not job of LAO. Necessary check over these claims as regards the reasonableness of the rates and competency of the authority sanctioning the purchase of stores etc, is carried out by the Store Audit Section of CDA(AF) and any irregularity noticed thereon is pursued through the objection statement issued by the Audit Section of CDA(Ar).
Authority : Chapter-IV Para-144 of AFLAM Revised Edition 2013.

d. LAO is authorised to audit condiments contract concluded by the units. Therefore the action of the Accounts Officer of the unit is not correct.
Authority : Chapter-IV Para-145(f) of AFLAM Revised Edition 2013.

ANS-4(a)

The Re-order quantity is that amount of material which will be requisitioned each time available balances dropped to the order level.

Authority : Chapter-1 Para-14 of IAF Manual of Provisioning (IAP 1541).

(4) b.

Public Sector Undertakings on which Defence Indentors are specifically authorised to place orders direct. These are :

- i. Hindustan Aeronautical Ltd.
- ii. Bharat Electronics Ltd.

Authority : Leaflet No.13 Para-1(e) of IAF Manual of Provisioning(IAP 1541).

(4) c.

Life of Type Reviews : This is the final review carried out to provision all ranges of spares of an aircraft or equipment before the manufacturers go out of production.

Authority : Chapter-2 Para-33 of IAF Manual of Provisioning(IAP 1541).

(4) d.

Maximum Potential Establishment (MPE) represents the level to which the various types of stores are provisioned to achieve the stockage objective.

Authority : Chapter-2 Para-11(b) of IAF Manual of Provisioning(IAP 1541).

ANS-5(a)

On completion of provisioning reviews, draft indent is prepared for the items and quantities for which requirements exist.

Authority : Chapter-2 Para-42 of IAF Manual of Provisioning(IAP 1541).

5b.

The term 'salvage and scrap' connotes items which have been categorised as being beyond economical repair or totally unserviceable by appropriate authority.

Authority : Leaflet No.41 Para-2(d) of IAF Manual of Provisioning(IAP 1541).

5c.

Development Orders :

- i. that they can produce equipment of the requisite quality.
- ii. that they can deliver the quantities required within the period specified.

Authority : Leaflet No.35 Para-5(a & b) of IAF Manual of Provisioning(IAP 1541).

5d.

Insofar as losses falling within the financial powers of Cos of AF Units are concerned, no audit report is being obtained.

Authority : Chapter-IV Para-126 Note(i) of AFLAM Revised Edition 2013(IAP 1541).

ANS-6a.

IAF requirements from the USSR are procured on Government to Government basis by the Embassy of India in Moscow, who normally negotiate and finalise contracts with the concerned Soviet authorities.

Authority : Leaflet No.15 Para-1 of IAF Manual of Provisioning(IAP 1541).

6b.

The Directorate of Air Staff Requirements obtains Government sanction for purchasing particular type of aircraft and the quantity required.

Authority : Leaflet No.39 Para-3 of IAF Manual of Provisioning(IAP 1541).

6c.

Headquarters Maintenance Command undertake manufacture and supply of Air Force technical equipment, for which production capacity at Base Repair Depots exists or can be conveniently set up.

Authority : Leaflet No.31 Para-3 of IAF Manual of Provisioning(IAP 1541).

6d.

Logistic Officer is to sign all vouchers ordinarily.

Authority : Chapter 3 Para-39 of IAF Equipment Regulations (IAP 1501).

ANS-7(a)

A vehicle used by one service only. (e.g. Radar vehicles, Petrol tenders, Fire tenders etc). These are provisioned and obtained through Air Force sources.

Authority : Chapter-20 Para-1(c) of IAF Equipment Regulations(IAP 1501).

7. b. Scale of Issue : Two days' ordinary flying ration and one day's emergency flying rations will be carried for each person. The CO may, however, if he deems it advisable authorise additional ordinary flying rations to be carried.

Authority : Chapter-34 Para-43 of IAF Equipment Regulations(IAP 1501).

7. c. Yes. It is permissible. It is required to distinguish the equipment of one Squadron from that of another at the same station.

Authority : Chapter-3 Para-19A of IAF Equipment Regulations(IAP 1501).

7. d. The financial powers of the CAS, AOC-in-C, Commands and other officers commanding in relation to losses of and damage to Air Force Equipment are as set out in Financial Regulations (Army & Air Force), Part-I as amended by current Air Force Instructions.

Authority : Chapter-22 Para-1 of IAF Equipment Regulations(IAP 1501).

ANS.8(a)

- i. Receipt Bay
- ii. Storage & Issue Bay
- iii. Packing Bay
- iv. Unclassified Bay

Authority : Chapter-38 Para-6(a, b, c & d) of IAF Equipment Regulations(IAP 1501).

8. b. The objection of LAO is correct. For introducing the new equipment, the proposal should be submitted to the Air Headquarters for approval with all the details which are prescribed in the Equipment Regulations.

Authority : Chapter-2 Para-80 of IAF Equipment Regulations(IAP 1501).

8. c. Third line maintenance – major repairs and overhauls.

Authority : Chapter-20 Para-70(c) of IAF Equipment Regulations(IAP 1501).

8. d. The Logistic Officer may resort to snap check of any item in the store or any range of equipment at any time during the year.

Authority : Chapter-25 Para-3 of IAF Equipment Regulations(IAP 1501).

[C] NAVY SECTION-II

ANS. - 1(a)

There are many items for which there will be no detailed specifications, either industrial or defence. In such cases Ad-hoc specifications must be prepared by the indenter, essentially comprising performance parameters.

Authority: Para 5.7, procurement manual, I.N

ANS. 1(b)

Specifications should normally cover the following

- (i) functional parameters
- (ii) Dimensional parameters
- (iii) material parameters
- (iv) manufacturing process parameters wherever applicable
- (v) Test schedule
- (vi) preservation
- (vii) Packing

Authority: Para 5.11, procurement manual, Indian Navy

ANS- 2(a)

Each contracting party shall be excused for the non performance or delayed performance of their contractual obligation to the extent caused by the supervening of force majeure, provided that the party so affected notifies to other immediately. Force majeure covers fire, natural disasters, war, civil strife, strike, Sabotage, epidemic and such other occurrences beyond the control of the party.

Authority: Condition 36, Appendix A to chapter 6, procurement manual
Indian Navy

2. (b) Ans:

Time taken between the raising of an indent to finalisation of supply, is the lead time of procurement. The most important factor to be observed to ensure timely supply of items to indentees. To cut the lead time, at times, a CFA is empowered to reduce stipulated time schedules of contract activities.

Lead time management

Q. 3 (a) - Requirement of the item and the urgency or otherwise involved in, for the item to be considered

- Also the possibility of supply/manufacture/procurement must be considered.

3 (b) (i)

In case the delayed DP is more than double the original DP, approval of next higher CFA is required.

CFA's approval in this case is incorrect.

3 (b) (ii)

If the DP is inordinately delayed, the CFA should verify once again, whether the requirement is still existing.

He may or may not approve the supplies, as the case may be.

ANS. 4 (a)

With the information available on system with regard to labour, material and miscellaneous abstracts, all expenditure on labour, material and misc. charges is summarised and consolidated work order wise in a document - Cost card.

Authority: SS 4 OM Part VII.

4(b) Ans:

To utilise surplus capacity of Naval Dockyard works may be undertaken on behalf of central govt depts, state govt commercial firms and other private bodies. Estimates will be got approved first by the parties with the stipulation that they are subject to alteration as the necessity arises. Estimated cost is recommended in advance.

Authority: Para 578, OM Part VII.

ANS.

5 (a)

After pairing the original and duplicate issue vouchers the word paired would be endorsed on each copy. After the test check of SO(1), the consignee local audit staff will despatch the duplicate copies of issue vouchers to the consignee NLAO. (After necessary reconciliations stated)

Authority: Para 46, NLAO manual.

5 - (b) (i) Linking brings together an entry in a ledger and supporting vouchers to ~~ensure~~ ensure that the entry in the ledger is strictly in accordance with the vouchers or vice-versa.

pairing ~~bring~~ brings together two documents which are supposed to be facsimile copies of the same transaction, to ensure that they are in fact identical.

5 (b) (ii). Skeleton list means the list with which vouchers are forwarded by the issuing depots to NLAOS. Sub-list is the forwarding memo which shows the total central or local purchase vouchers or receipt vouchers in/for each ship/establishment, which are sent by PCDA(N)/NLAO to NLAO. Top list is the forwarding memo, indicating total no of ~~vouchers not sent to~~

Vouchers for each unit and grand total of vouchers on the list and is sent by consignee NLAO/PCDA(N) to the consignee NLAO.

Authority: para 39, (1) (2), (3), (4) and 5 of NLAO manual.

ANS. 6 (a)

A-in-U ledger will be maintained by each Naval armament depot to account for all permanent and costly stores, issued to various sections of the depot for reference and use. It should be seen in audit that the A-in-U register is kept upto date.

Authority - para 102, NLAOS manual

ANS. 6 (b)(i) - programme of local audit is supposed to be done on quarterly basis.

- Accounts will be audited once in a year for all local units and half yearly for those outstation units.

Authority para 8 and 9 of NLAO manual.

ANS. 6 b (ii) NLAO is not supposed to include the audit of monthly accounts, as they are received in NLAO's office.

ANS. 7(a) In the case of non self accounting shops, the base supply officer shall be responsible for accounting of the naval stores. An officer nominated by the commanding officer for Naval store duties shall be responsible for receiving stores on board and for their issues and storage.

para 137 D, NLAO's manual

para 28 - INBR-12

para 552 - INBR-12

ANS. 7(b)

Stock taking has to be undertaken in 1/10 permanent stores, each item during the last week of half year and each item on charge of the officer responsible for Naval store keeping duties.

para 555 INBR-12.

ANS. B. (a) Replenishment of Stores:

- Each and every ship/establishment are authorised to retain certain naval stores as quantified by the NIT and the operational requirements, including the on board spares.
- The supply officer of the ship is responsible to procure and replenish the authorised naval stores by maintaining proper store accounts.

Authority: Para 481, 482 of
INBR-12

ANS. (b) Replenishment action in respect of articles which are found to be unserviceable or condemned by survey on board, can be initiated by raising demands for permanent stores

para 484 of INBR-12

ANS. B. (c) Renewal of Hull and ship's fittings shall normally be made on deficit lists

para 485 of INBR-12

[D] FACTORY

PAPER-VI - Theory (Without Books)
SUBJECT : Works, Stores And Internal Audit

SECTION -II (STORES ACCOUNTS AND INTERNAL AUDIT) (D) FACTORY

Model Answers

- ANS. **Ans.1.a)** i) Class IV extract will be issued . (Auth: Para 748A, OM Part VI, Vol.II).
ii) The completed machines will be issued on 'P' issue vouchers, which should be enfaced with the remarks "Capital 'P' Voucher". In the receiving factory 'P' series issue vouchers will be taken on charge directly on 'M' series Receipt Vouchers.
iii) Till the machine is taken on charge it will be reflected in the in the statement of Assets and Liabilities as Machine on Transit in FY 2014-15.
(Auth: Para 748 B and 749 OM Part VI, Vol.II)
iv) The annual depreciation will Rs.5000 per annum to be charged to production
(Auth: Schedule E, OM Part VI, vol. I and Para 762 (b) OM Part VI, vol. II)

- ANS. 1. b)
i) A register of extracts is maintained in the Accounts Office to watch the receipt of all extracts issued. The progress of completion of extracts with reference to the P.D.C. mentioned in the extracts is monitored as well as it is checked from the production cards that the quantity ordered on the extract is not exceeded in actual manufacture. When extract is completed, the remark "Completed" will be written against it in the register. *(Auth: Para 607 OM Part VI, Vol.II)*
ii) Whenever an Extract is received, it is **entered in the costing package** maintained in computer. This information is utilized to monitor the progress of the extract. *(Auth: Note 1 below Para 608, OM Part VI, Vol.II)*
iii) At the end of the year, a **list of all out-standing extracts** (including those outstanding from previous years) is prepared by Branch Accounts Office for each class of extracts showing the extract numbers and the quantities outstanding as per production cards. The list is sent to the factory for check and return. In factories same lists are prepared by the Management, and Accounts Office will check discrepancies and monitors discrepancies and completion of extracts
(Auth: Para 614, OM Part VI, Vol.II)

- ANS. 1.c) Types of Unorthodox Balances are :
(i) Plus Quantity Minus Value
(ii) Plus Quantity Nil Value
(iii) Nil Quantity Plus Value
(iv) Nil Quantity Minus Value
(v) Minus Quantity Plus Value
(vi) Minus Quantity Minus Value
(vii) Minus Quantity Nil Value

(Auth: OM Part VI, Vol.I Para 425.

The AAO of Material section of the Accounts Office is responsible for the maintenance of the "Register of Unorthodox Balances" *(Auth: OM Part VI, Vol.I Para 416)*

Ans. 2

Ans. 2 a) Moving Average Ledger Rate is based on the values of receipts as per receipt vouchers and the opening value divided by the total quantity of fresh receipt voucher and opening quantity. Where V1 and V2 are Opening Value and Value of receipts and Q1 and Q2 are Opening Quantity and Quantity of fresh receipt voucher.

Moving Average Ledger Rate = $\frac{V1+V2}{Q1+Q2}$

$Q1+Q2$

The following categories of issues are priced at moving average ledger rates:

- (i) All issues to shops on Demand Notes.
- (ii) Issues to other factories on 'S' series Issue Vouchers.
- (iii) Issues on payment to Air Force, Navy, Research and Development Organization.
- (iv) Issues on payment to MES.
- (v) Issues to other Branches of Defence Department.
- (vi) Issues to Capital
- (vii) Losses - D.D. Vouchers.

(Candidates have to state only five out of seven)

(Auth: OM Part VI, Vol.I Para 421 and 422.)

Ans.

2.b) Work-Order code is the identification code used in Cost Accounting for identifying the expenditure on labour, material, expenses and overheads both fixed and variable.

Work order consists of nine digits:

The first two digits denote the work order serial viz. 01 for fixed overhead;

The next five digits denotes the main work order number .

The last two numbers denote the sub number indicating the section for which the expenditure is incurred.

(Auth: OM Part VI, Vol.II, Para 619)

Ans. 2.c) Standard Estimates or Rate forms of Labour and Material contain the list of standard quantities of material and the approved labour charges authorized manufacture of a single unit or units of a product. They are maintained for all the important standard items of production/manufacture in each Ordnance Factory. These estimates are prepared by the Ordnance factory after assessment & ascertainment of proper time and motion studies keeping due allowance for wastage and rejections affording credit for any standard recoveries etc.

(Auth: Para 601D, OM Part VI, Vol.II)

Spot estimate or supplementary work order drafts for **work of a casual nature** and they are prepared in the same way as estimates. Spot estimates are prepared by management in respect of small order i.e. where the aggregate of direct labour (indirect labour charge; in respect of jobs done on indirect work order) does not exceed 10,000. *(Auth: Para 603, OM Part VI, Vol.II)*

Ans 3 a) **Short notes on 5 Basic types of LCs:**

ANS-3

- I) Revocable Letter of Credit is one which may be amended or cancelled by the issuing bank at any moment without prior notice to the beneficiary.
- II) Irrevocable Letter of Credit is one where issuing Bank gives a definite, absolute and irrevocable undertaking to honour its obligations, provided the beneficiary complies with all the terms and conditions. It means that the letter of credit cannot be amended, cancelled or revoked without the consent of the parties to the letter of credit.
- III) Confirmed Letter Of Credit is one in respect of which another Bank in the beneficiary's country adds its confirmation at the request of the issuing Bank.
- IV) Revolving Letter Of Credit the amount is restored, after it has been utilized, to the original amount when the buyer is to receive partial shipment of goods at specific intervals over a long duration. It can be cumulative or non-cumulative in nature. It avoids opening letter of credit for each and every consignment.
- V) Divisible Letters of Credit could be opened when more than one beneficiary is allowed and payment has to be made as per the consignment. There is only one beneficiary for non-divisible I.Cs.

(Auth: Para 516 A , OM Part VI, Vol.I)

ANS. 3. b) The Branch Accounts Office forwards the list of related labour estimates to the factory to review the authorization with a request to downwardly revise the Standard Man Hour (SMH) requirement for the connected operations of the estimates.

Thereafter the costing section takes up the same with IED Section for remedial action. Periodical reminders and follow up action through ULMC etc may be done.

(One Mark for each Point)

(Auth:OM Part VI, Vol.II, Para 601E)

ANS. 3.c) As per the Option Clause "the purchaser retains the right to place orders for additional quantity up to a maximum of 50% of the originally contracted quantity at the same rate and terms of contract". It is subjected to condition that there is no downward trend in price. Option clause after original DP may be exercised with the consent of supplier : Whereas Repeat Order against a previous order may be placed at the same cost and terms and conditions as in the original order/contract with the approval by the CFA and IFA .

(Auth: Para 7.14.2 and 7.14.3 of the OFB procurement manual)

ANS. ii) Risk and Expense purchase is undertaken by the purchaser in the event of the supplier failing to honour the contracted obligations within the stipulated period and where extension of delivery period is not approved. While initiating risk purchase at the cost and expense of the supplier, the purchaser must satisfy himself that the supplier has failed to deliver and has been given adequate and proper notice to discharge his obligations. Whenever risk purchase is resorted to, the supplier is liable to pay the additional amount spent by the Government, if any, in procuring the said contracted goods/ services through a fresh contract, i.e. the defaulting supplier has to bear the excess cost incurred as compared with the amount contracted with him.

(Auth: Para 7.15.1 of OFB procurement manual)

Ans. 4 a). i) As per OFB accounting policy, depreciation is calculated by straight-line method for the estimated life of the building. But there is **no depreciation** for the Financial Year 2013-2014 as the building has not been taken on charge and expenditure not booked to proper expenditure head. Therefore receipt the entire expenditure of Rs.36 crores would be reflected in the suspense head.

ii) In case the depreciation is not charged the expenses will be less reflected, hence extra income/profit. That is because accounting rules require that the expense be spread over the useful life of the asset. A depreciation expense has a direct effect on the profit that appears on income statement. The lesser the depreciation expense in a given year, higher the reported net income. However, depreciation doesn't change the cash flow as it is a non-cash expense.

(Autho: section 7 Cost Accounting in Ordnance factories. Page 48).

Ans. 4.b.) candidates to give only two differences

MP Sheet	SHIS
Material Planning Sheet is prepared by the Planning section of the factory based on the targets (extract and Work Orders) and Estimates	It is prepared by the Store Holder where he represents his inability to supply a store, when the stock has gone below a predetermined fixed limit, so that arrangements may be made for replenishment.
It is checked by the Local Accounts office	Material section of Br.Accounts office scrutinize SHIS. Cases valuing less than Rs.one Lakh may not be vetted by LAO.
It contains the following information (i) Item description (ii) Item code - (iii) Target for production if the target programme is for more than one financial year, then the Material Planning Sheet should depict the year-wise target (iv) Material estimate for the particular item and/or the quantity required per unit of end store. (v) Stock quantity as on the 1 st April of the current Year. (vi) Dues in from private parties and other factories (vii) Work in Progress (viii) Material already received in the current financial year till the date of generation of the MP Sheet. (Autho: Para 348 OM Part VI and OFB Fin Div(Main) letter No.109/ FM-II dt. 07/02/2007)	It shows: i) Item description ii) Item code iii) stock in hand, iv) dues, v) Work in progress, vi) average consumption, vii) liabilities as on date and viii) Proposed quantity for requirement. ix) Link to MP Sheet. (Autho: Para 349 OM Part VI, Vol.1) Unlike MP Sheet it does not show the targets for production.

Ans. 4.c) Action taken on receipt of SHIS in Branch Accounts Office:

- Branch Accounts Office is required to scrutinize and vet the SHIS with ref. to PSL, estimates, targets. SHIS for cases valuing less than Rs.1,00,000 may not be vetted by LAO.
- A Register will be maintained in the LAO showing the date of receipt and other details of SHIS, Qty. vetted, Estimated value, concurrence No. & date, Supply order no., rate & date of the last purchase of the same item etc.
- The register is required to be submitted to the LAO I/C in the first week of the month.

(Auth: Para 350 OM Part VI, Vol.1)

ANS-5(a) State Bank Of India - Cash Management Product (SBI-CMP) It is a secured secured Web-Portal to work as a Payment Gateway of Defence Accounting Offices with the Core Banking System of SBI with a stricter Turn Around Time. Payment files processed on the same day.

Security Features of SBI=CMP: **Candidates to state any four**

1. Site works on 128 bit encryption where all data will travel in a secured encrypted tunnel from one end to the other.
2. Encryption of file
3. Password follows a combination of Alpha, Special Character and Numbers.
4. double authorization is being implemented.
5. Digital Signing of files by the AOs for compliance and uploading of Zip files.
6. Auto log off if there is no activity on the site for more than say 10 minutes.

ANS. - b) Datum Load. Datum load is 45% /40% each of the items of production at peak load for general Engineering factories/process factories. As the Ordnance Factories are geared for meeting peak production in items of war, thus only a percentage (Datum load) of fixed charges of the peak capacity of production in loaded ordinarily. (Auth: Para 531, OM Part VI, Vol.I)

ANS. - c) Semi (finished)(Fac)-53 :It is a list showing the finished items of manufacturing which have passed in inspection but could not be dispatched by the factory by 31st March.
Semi (unfinished) (IAFO-1906):It is a list showing the items of work in progress or work in an unfinished stage available in the shops on 31st March.
(Auth: Page XII, OM Part VI, Vol.I and srl.no. 39 & 40 of Appendix A of FAR)

ANS.-6 **Ans 6 a)** The L2 offer even if more beneficial, it can not be accepted. The L1 offer is as per the technical specifications that were specified by OFB in the RFP documents. L1 can not be ignored on the basis of additional features offered by L2.
In case OFB wants a photo copy machines with the advanced features it should call for fresh bids from all the vendors so that each one gets equal opportunity to offer its quotes for the photo copy machines with latest features.

ANS **6 b)** Spot Payment procedure The claim for 100% spot payment are preferred by the Sr GM/GM on behalf of the contractor duly supported by proforma. Accounts Office prepares cheque in payment thereof and hands it over to the General Manager. The cheque will be handed over to the contractor after delivery of the stores duly accepted by the Competent Inspection Authority. All Spot payment cases should be regularized within 3 months from the date of payment else further spot payments to the firm may not be made
(Auth: OM Pt. VI, Vol.I Page 154-155, Note below Para 381)

ANS. **6 c).** When a warrant is completed and it is found that the quantity actually manufactured exceeds that authorised on the corresponding extract, that is not covered in the original Extract and is more than 5%, the G.M. of the factory is required to obtain a covering extract from the OFB.
(Auth: Para 618, OM Part VI, Vol.II)

ANS.-7 a) RR Fund is a non-lapsable, revolving & non-interest bearing fund. Renewal & Reserve Fund is created in the Public Account of India for financing the replacement of the ageing plants and machinery of Ordnance Factories.

The fund is financed by transfers from revenue head under the Consolidated Fund of India annually. The withdrawals from the Consolidated Fund of India for credit to the RR Fund will be accounted for under the following head:

Major head : 2079 – Defence Services – Ordnance Factories

Minor head : Transfers to Reserve Funds and Deposit Accounts

Sub head : Renewal Reserve Fund Ordnance Factories

Detailed head : Inter-Account transfer

As and when expenditure on renewal & replacement is incurred the revenue head under the Consolidated Fund of India is simultaneously relieved through a deduct entry under the same revenue head by contra debit to the Renewal Reserve Fund in Public Account.

The accounting procedure is as follows:

An equivalent amount will be debited to the Renewal Reserve Fund as per the head of account, by per contra credit to the following head of accounts:-

Major Head : 2079 – Defence Services – Ordnance Factories

Minor Head : Transfer from Reserve Funds and Deposit Accounts

(Auth: OM Part VI, Vol. II, Para 817)

ANS b) Ans. Expenditure on account of laborers engaged on contract within Factory premises on production job will be compiled against Major Head 2079-Defence Services – Ordnance Factories, Minor Head – 054 Manufacture, financial code head 805/11.

(Autho. Para 200 A page 74 ON Part VI Vol. I)

ANS c) i) Standard estimates IAFO 1381 or 1940 Inner and Outer are called Garniture List in Clothing Factories. It Contains the list of standard quantities of material and the approved labour charges authorized for the manufacture of a single unit or of units of a product.

(Auth: Page XIII, OM Part VI, Vol. I)

ii) Revenue stamp is affixed on receipts of payments of Rs. 5000 and above is made in cash only. Therefore revenue stamp is not required to be affixed as the payment is not in cash.

ANS-8 a) The present case is a case of Cartel Formation. Supply order should not be placed in such cases. Cartel is formed when a group of tenderers form a pool to manipulate the tender process. Such Pool/Cartel formation is against the basic principle of competitive bidding and defeats the very purpose of open and competitive tendering system. Such practices should be severely discouraged with strong measures. The offers may be rejected in such cases. The vendors or firms, in the above cases, should be issued show-cause notice and their reply examined. Based on the merits of the case action may be taken for blacklisting such firms either permanently or for a specified period. Suitable provision in this regard should be made in the Tender documents.

(auth: Para 4.19.1, OFB Procurement Manual)

ANS. b.i) EMD is bid security taken from the bidders to safeguard against a bidder's withdrawing or altering his bid during the bid validity period in the case of advertised or limited tender enquiry.

ii) EMD is not required to be obtained from those firms who are

- i) registered with Ordnance Factories,
- ii) the Central Purchase Organization (e.g. DGS&D),
- iii) National Small Industries Corporation (NSIC) or
- iv) concerned Departments or Ministries of the Government of India.
- v) EMD need not be asked for an estimated Tender value (including all taxes) up to Rs. 2 Lakhs.

(auth: OFB Procurement Manual Para 4.9.2)

iii) Force Majeure or act of God:

Neither party shall bear responsibility for the complete or partial non-performance of any of its obligations (except for failure to pay any sum which has become due on account of receipt of goods under the provisions of the present contract), if the non-performance results from such Force Majeure circumstances as Flood, Fire, Earth Quake and other acts of God as well as War, Military operation, blockade, Acts or Actions of State Authorities or any other circumstances beyond the parties control that have arisen after the conclusion of the present contract.

(Para 9.7.27, OFB Procurement Manual)

ANS. c) Freak Rates: Price offered by a firm/vendor will be considered as freak if it is found to be less than 30% or more than the average of the rate at which orders have been placed over the last three years.

Such offers should not be accepted and reasons for rejection should be specifically recorded. Action should be initiated against such bidders for vitiating the tendering process.

(Auth: Para 4.15.4 of OF Procurement Manual)

Model Answers. SAS Pt. II

November 2015

Section- I

Works accounts

Ans 1
1. Ans

(a) RAO MES or his Superintendent is competent to delete an item from the list of auditable documents. Before deletion of an item such as registers etc, he will ensure that the document selected for deletion has been up to the date of closing and the balances, if any, have been carried forward to a new register which has been brought on the list. **[Aut. Para 18, MES Local Audit Manual]**

(b)

(i) Census of Measurement Books are taken once in a year. **[Para 52, MES Local Audit Manual]**

(ii) MBs are maintained by the Ao/AAo GEs. **[Para 51 MES Local Audit Manual]**

(iii) RAO MES will ensure that the receipt, issue and return of MBs and their transfer from one subordinate to another, are properly recorded. It will also be ensured that the register shows for all completed books the date on which they became due for destruction and that books already due for destruction have been destroyed. **[para 51, MES Local Audit Manual]**

(c) Objectives of RAO MES are as under-i) Audit of resources placed at the disposal of MES formations to ensure that same are utilised for the intended purpose. ii) Pay, stores and works accounts are maintained correctly and up to date. iii) AOs/AAOs GEs are discharging their duties properly. **[Para 1, MES Local Audit Manual]**

Ans 2
3. Ans.

(i) PCDA/CDA fixes the frequency of visits to SDO's offices. Outstation SDO's offices is visited half yearly. **[Para 267, UA Manual]**

ii) CWE fixes the maximum limit of authorised stock of stores of Engineer and Ordnance origin for a MES Division. Yes, the stock limit of outstation sub division is within the overall limit of Division. **[Para 236, U A Manual]**

iii) The AO/AAO GE will check the divisional stock register against the limits to see that:-

- a) The order has been placed on authorised source of supply.
- b) Power of purchase of the CFA has not exceeded.
- c) The direct and local purchase of stores are resorted to only as per MES Standing orders.
- d) The maximum purchase prices of stores of local origin purchased locally are not exceeded by the GE without prior sanction of CWE. **[Para 237, U A Manual]**

Ans. 3

(a) A GE may suspend the progress of works or a part thereof for the under mentioned reasons:-

- i) on account of any default on the part of the contractor; or
- ii) for proper execution of works or part thereof for reasons other than the default on the part of the contractor; or
- iii) for safety of the works or part thereof. [Para 9 (a), Gen. Conditions of contract]

(b) In the event of suspension of works or a part thereof for the reasons other than default on the part of contractor for a period of 65 days, the contractor shall be entitled to an extension of time equal to the period of every such suspension plus 25% for completion of items or group of items of work for separate period of completion is specified in the contract and of which suspended works forms a part. The contractor shall in addition, be entitled to the compensation, as the GE may on the basis of facts consider reasonable, in respect of salaries and/or wages paid by the contractor to his employees and labour at site actually remaining idle during the period of suspension. [Para 9(b) i & ii, Gen. Conditions of Contract]

Ans 4 (a)

Authorised Works: The Works services which are as per authorised scale or ordered by MOD by separate orders are broadly called authorised works.

Special Works: Item of works which are not as per authorised scales or not ordered by MOD separately are treated as special works. Engineer authority can prepare AEs for special item of works based on formal approval in principle by CFA. [DWP, Sl. IV, Para 6]

(b) The CFAs lower to MOD will accept the AON based on rough estimates. [Para 25DWP]

(c) Amounts available under Tolerance limit and savings achieved on conclusion of contracts will not be utilised either to enlarge the scope of the work or to enrich the specifications. [Para 29 (e), DWP]

(d) With the specific approval of MOD provision of special tools and plants can be included in the AEs. [DWP, Para 29 (b)]

Ans 5

(a) The GOC Area may sanction on the following conditions:

- i) that the minimum accommodation required for the institute is made available.
- ii) that no extra expense is involved in the adaptation or maintenance of the buildings.
- iii) that the building will be made available for resumption without notice, if required by the military authorities.
- iv) that no structural alteration will be made to the buildings.
- v) that except for nominal wear and tear, individuals in occupation shall be responsible for any damage done to the buildings during the period of occupation other than damage by riots.
- vi) that no rent will be charged except if run by a contractor he will be charged rent at prevailing rate per mensem. [Para 19(c), Chapter I, Quarter and Rent(Rent Procedure)]

(b) A defence civilian paid out of DSE can be allowed to retain up to maximum period of 2 months at old duty station if no accommodation is allotted. He has to submit a no accommodation certificate from the station commander of old duty station to station commander of new station within a month. [Para 13, Chapter 10, Quarters and Rent (Rent Procedures)]

12966
ANS-6
(a) Service Officers proceeding on for a month or more in occupation of quarters where separate meters are not installed will be exempted from payment of water and electric charges for the period of absence provided- i) prior intimation is sent to BSO regarding the period the house will remain locked. The BSO should get it verified and record on the return of recoveries. ii) A certificate should be rendered by the Officer to the effect that electric/water was not consumed during the period in question and BSO will countersign it. [Para 4, AI 26/78, Quarters and Rent Procedures.]

(b) In case the unit/officer concerned does not sign the handing taking over vouchers or raises some observations, the matter will be immediately brought to the notice of the Station Commander for his decision. [Para 9, sub para 4, Chapter 12, Quarters and Rent (Rent Procedures)]

12971
ANS-7
(a) Infructuous expenditure is one in which Govt receives no useful return for the money expended or in which there has been un-necessary or avoidable extra expenditure. In MES it is caused by abandonment or curtailment of a project or by change of plan or due to defective design or construction or by premature termination of a contract or any other any cause sud be sanctioned as loss by the CFA under Rule 151 FR Pt.1 receipt from the disposal of should be credited to the project in order to arrive at the net amount of loss. [Para 319, UA Manual]

(b) AO/AO GE will check all entries in the Cash Book to see that ---
i) entry is made on date of payment. ii) amount shown as paid agrees with the amount mentioned in the pay order. lii) voucher number quoted is correct. iv) the name of the payee is same as in the bill. V) the payee has given clear and proper receipt on the bill. Vi) if payment is received by an agent of a contractor, the agent holds the proper legal authority on behalf of the contractor. Vii) classification recorded in the last column is correct. viii) the totalling of each page of the cash book and carry forward thereof are done in ink on the completion of each page. [Para 151, UA Manual]

129812
(a) MER will be examined to see that: i) it bears the certificate of Ao/AO Ge that the expenditure shown there in agrees or has been reconciled with the figure shown in the compilation for the month. ii) compare the MER with that for the last month to ensure that the expenditure already incurred has been carried forward correctly in the return for the current month. iii) compare the expenditure shown during the month under various heads and see that agrees with that shown in the monthly section compilation and obtain reasons for variation if any. iv) check the expenditure shown against each major work with the register of approvals to ensure that classification has been done under the proper head of accounts. V) that expenditure against each major work, sub head or minor head or accounts etc is progressing fairly and bring to the notice of the GE and AO/AO GE all cases of excesses of expenditure over the amount of Adm approval and allotment, calling reasons and asking MES authority to obtain additional allotments to cover excess expenditure. [Para II, Addenda VI, OM Pt. VIII]

(b) a demand Register will be maintained for watching the following items of demands: i) amounts intimated for recovery from contractors on account of fines imposed for delay in completion of works, etc., and the amounts objected to in audit as over payment in previous bills. ii) over payments to contractors including those notified by Technical examiners. iii) recoveries on account of Arbitration Awards in favour of the Govt. iv) such other miscellaneous amounts the recovery or the adjustment of which the PCDA/CDA considers should be watched specially by the E Ection ie scale of property etc. [Para 52, OM Pt. VIII]

Section II

(Stores Accounts and Internal Audit)

(A) ARMY

Ans 1
(a) Chief Director of Purchase, Ministry of Food and Agriculture purchases the food stuffs for defence Services. [Para 4, SAI]

(b) EME workshop will take stores manufactured by it on charge through receipt vouchers. [Para 7, SAI]

(c) PCDA/CDA on receipt of documents/vouchers from PAO, DGS&D to LAO concerned for credit verification. [Para 5, SAI]

Ans 2
(a) It will be priced at 50% of of the vocabulary rates. [Para 35, SAI]

(b) Stores issued as samples to the disposal authority will be treated as free issue and regular vouchers are prepared and disposed of in the normal manner. [Para 33, SAI]

(c) stores are treated as loan issue. [Para 32(d), SAI]

(d) Stores will not be treated as loan issue. [Para 32(e), SAI]

(e) For the Stores issued on hire to civil authority, PCDA/CDA will raise debits to the concerned civil Accountant Genera. [Para 27, SAI]

Ans 3
(a) DEO prepares Standard Table of Rents with the concurrence of District Collector concerned and it will be finally approved by DDML & C of the Command. [Para 141, Chapter-XII, ALAM, Pt. II]

(b) The LAO will select one third of all the approved leases since the last inspection. [Para 145, Chapter XII, ALAM, Pt. II]

(c) The LAO will see while inspecting units with permanent advances that: i) A regular account of expenditure against such advances is maintained, ii) No unauthorised advances there from are being paid, iii) an analysis of the amount recouped is recorded at the end of the month and iv) the permanent advance held is not in excess of the average monthly expenditure. [Para 43, Chapter-II, ALAM, Pt.-II]

Ans-4
(a) A salvage Sub-depot is not responsible to deal with small arms, Machine Guns, and components thereof, ammunitions and explosives including drill and dummy stores. [Para 41, Stores Accounting Instructions]

(b) Issue of Chassis to local body builders will be on convoy notes where as to outstation body builders it will be on regular vouchers. The transaction will be noted in the vehicle stock summary and vehicle register with a view to watch return of the chassis after body building. [Para 59, SAI]

(c) Stores are issued to Ordnance Factories on payment by book debit to Major Head-86 by contra debit to Main Head 6C. [Para 61, SAI]

(d) Transit Accounts cards are opened by GSID as interim consignee for each contract to note details of acceptance of tender, quantities to be supplied against the particular contract etc. [Para 79, SAI]

(e) POL in containers is will be accounted for on IAFZ-2286-A and containers distribution will be noted on the reverse of it. [Para 65, SAI]

Ans-5
(a) Following procedure will be adopted for pricing of Loss Statement- i) responsibility of pricing loss statement rests with the unit authorities subject to scrutiny by LAO/CDA/PCDA. ii) Wherever rates are not available with them for pricing loss statement, the pricing will be done by PCDA/CDA or his representative. iii) LS involving penal recoveries are to be priced by internal audit authorities. iv) Wherever pricing of LS cannot be done even with assistance of audit i respect of Ord stores, the unit authorities will approach the ordnance depot which are centrally responsible for the items in question. v) For NIV items of Ord/MT stores, LSs are to be priced by the Ordnance depot on which unit is dependent. However LS are to be forwarded through PCDA/CDA. [para 224, (a) to (d), SAI]

(b) It will be handled by the Naval Armament Supply Office, Mumbai. [Para 253(e) SAI]

(c) It will be adjusted as cash loss at the consignee's end in accordance with Paras 165, & 167, FR Part I, Vol. I without holding a court of Inquiry. [Para 253(L), SAI]

(d) Firm/supplier in UK will bear the entire cost of freight from UK to India and backloading to UK in respect of incorrect supply of stores. [Para 253 (B) (c), SAI]

Ans-6
On receipt of packing accounts along with CRVs following actions will be taken in Local audit:

a) compare the damages and deficiencies noted on the original and duplicate packing accounts;

b) pair the receipt vouchers with the original and duplicate packing accounts in full;

- c) link the receipt vouchers in to the ledgers, etc., to the extent as prescribed in Appendix "A"
- d) return the original packing accounts of the consignee; and
- e) forward the duplicate copy to the PCDA/CDA.

Both the copies of Packing accounts and the receipt vouchers will be suitably enfaced as paired and linked and initialled. [Para 79, ALAM. Pt. I]

ms7

(a) Entries in the cash book of a Military Farm consist of the following: Receipts i) Sale of Dairy Produce, grain, fodder etc ii) sale of Coupons iii) Cheques received from PCD/CDA, DD MF, other Farms etc iv) rent and Allied charges, Miscellaneous receipt etc. Payments : i) salary to establishment ii) advance to farm hands iii) Remittance to treasury iv) Local Purchase of stores, supplies and Services v) contingent Expenditure and vi) Refunds of coupons. [Para 342 (b), Chapter VII, ALAM< Pt. II]

(b) LAO will ensure that animals are not struck off charge within six months from the date they were reported lost. After the expiry of six months loss statement is prepared. Animals subsequently recovered are brought on charge. He will further ensure that when COI fixes responsibility for the loss, recoveries are made as under : i) in the case of Farm bred animals and purchased animals which have calved at least once since purchase; twice the book value ii) in the case of purchased animals which have not calved since purchase; the purchase price. [Para 347(s), Chapter VII, ALAM PT. II]

ms8

(a) Occupation/Vacation returns are prepared on IAFZ-2170 and are forwarded as under: i) Immediately after handing/taking over by the MES of any accommodation ii) Changes in occupation within unit lines, single officer's quarters etc where allotment is done by OC Units, by the 5th of each month, to show changes during the preceding month iii) Complete occupation returns showing all buildings by the 20th April annually to show the position as on 1st April. [Para 1017 (b), DSR, vol. II]

(b) Station Commander is required to carry periodical review of his probable requirements of accommodation as he is to allot/provide accommodation with due regard to military convnience and all hired accommodations found surplus to requirements during periodical review should be de hired. [Para 1018 (a), DSR, Vol. II]

(c) Overdrawals of rations during a mont will be adjusted in the following manner : i) those detected by the unit will be adjusted either by underdrawals within the month itself, whenever possible, or in the subsequent month by an equal quantity or by payment in to treasury for the quantity/quantities overdrawn at the payment issue rate current in the month of overdrawal. ii) those detected during audit of ration returns will similarly be adjusted by underdrawals in the ration return under preparation during the month of audit or subsequently or by payment in to the treasury. [Para 887 (b), DSR Vol. II]

[B] AIR FORCE

Without Books - Answers

ANS-1

- 1a. In the case the Equipment Depots, the processes of audit checks are completed monthly.
Authority : Chapter-I Para-16 AFLAM Revised Edition 2013.
- 1b. The expenditure is regular since it is within his delegated power. There is a need for higher audit/proprietary audit since purchase is uneconomical & misuse of power. The action of the Internal Auditor is incorrect.
Authority : Chapter-I Para-39 of AFLAM Revised Edition 2013.
- 1c. Economy, Efficiency and Effectiveness Audit or the Three E's Audit. Economy relates to incurring expenditure which is keeping with the requirement, while efficiency means that the output is commensurate with the input. For any expenditure to be considered effective, it should have resulted in achievement of the intended objective.
Authority : Chapter-I Para-39 of AFLAM Revised Edition 2013.
- 1d. The method of selection should be arbitrary based on scientific sampling methods, so that the particular method cannot possibly be pre-supposed by the store keeping staff or by the local audit staff. Occasionally, the same formula of selection may be adopted in two consecutive visits (or months).
Authority : Chapter-I Para-23 of AFLAM Revised Edition 2013.

ANS-2 (a)

Overdrawals will be carried over to the next month and adjusted subsequently by underdrawals. The net underdrawals at the end of month, if any, will lapse to the Government and will not be subsequently adjusted by overdrawals.
Authority : Chapter-X Para-249 of AFLAM Revised Edition 2013.

- b. i. Expendable-consisting of drugs and dressing etc.
ii. Non expendable consisting of surgical instrument appliances etc.
Authority : Chapter-IX Para-238(i) & (ii) of AFLAM Revised Edition 2013.

c. Aviation accounts are prepared on monthly basis.
Authority : Chapter-VI Para-195 of AFLAM Revised Edition 2013.

d. Issue of Aviation Fuel to Flights/Sections by the Logistic Section/Refuelling Section is regulated through IAFF (Q) 419 (MOD).
Authority : Chapter-VI Para-197 of AFLAM Revised Edition 2013.

ANS-3 (a)

As the tally card/stock records card exhibits the stocks in stores with the equipment officer, this ledger shows the stock in use with the various flights/section of the unit.
Authority : Chapter-IV Para-142 of AFLAM Revised Edition 2013.

b. Watch Log Book is maintained by Duty Air Traffic Control Officer to record particulars of take offs/landings of aircrafts including civil, foreign and commercial aircrafts.
Authority : Chapter-VI Para-203 of AFLAM Revised Edition 2013.

c. The action of unit is correct. These are not job of LAO. Necessary check over these claims as regards the reasonableness of the rates and competency of the authority sanctioning the purchase of stores etc, is carried out by the Store Audit Section of CDA(AF) and any irregularity noticed thereon is pursued through the objection statement issued by the Audit Section of CDA(Ar).
Authority : Chapter-IV Para-144 of AFLAM Revised Edition 2013.

d. LAO is authorised to audit condiments contract concluded by the units. Therefore the action of the Accounts Officer of the unit is not correct.
Authority : Chapter-IV Para-145(f) of AFLAM Revised Edition 2013.

ANS-4(a)

The Re-order quantity is that amount of material which will be requisitioned each time available balances dropped to the order level.

Authority : Chapter-1 Para-14 of IAF Manual of Provisioning (IAP 1541).

(4) b.

Public Sector Undertakings on which Defence Indentors are specifically authorised to place orders direct. These are :

- i. Hindustan Aeronautical Ltd.
- ii. Bharat Electronics Ltd.

Authority : Leaflet No.13 Para-1(e) of IAF Manual of Provisioning(IAP 1541).

(4) c.

Life of Type Reviews : This is the final review carried out to provision all ranges of spares of an aircraft or equipment before the manufacturers go out of production.

Authority : Chapter-2 Para-33 of IAF Manual of Provisioning(IAP 1541).

(4) d.

Maximum Potential Establishment (MPE) represents the level to which the various types of stores are provisioned to achieve the stockage objective.

Authority : Chapter-2 Para-11(b) of IAF Manual of Provisioning(IAP 1541).

ANS-5(a)

On completion of provisioning reviews, draft indent is prepared for the items and quantities for which requirements exist.

Authority : Chapter-2 Para-42 of IAF Manual of Provisioning(IAP 1541).

5b.

The term 'salvage and scrap' connotes items which have been categorised as being beyond economical repair or totally unserviceable by appropriate authority.

Authority : Leaflet No.41 Para-2(d) of IAF Manual of Provisioning(IAP 1541).

5c.

Development Orders :

- i. that they can produce equipment of the requisite quality.
- ii. that they can deliver the quantities required within the period specified.

Authority : Leaflet No.35 Para-5(a & b) of IAF Manual of Provisioning(IAP 1541).

5d.

Insofar as losses falling within the financial powers of Cos of AF Units are concerned, no audit report is being obtained.

Authority : Chapter-IV Para-126 Note(i) of AFLAM Revised Edition 2013(IAP 1541).

ANS-6a.

IAF requirements from the USSR are procured on Government to Government basis by the Embassy of India in Moscow, who normally negotiate and finalise contracts with the concerned Soviet authorities.

Authority : Leaflet No.15 Para-1 of IAF Manual of Provisioning(IAP 1541).

6b.

The Directorate of Air Staff Requirements obtains Government sanction for purchasing particular type of aircraft and the quantity required.

Authority : Leaflet No.39 Para-3 of IAF Manual of Provisioning(IAP 1541).

6c.

Headquarters Maintenance Command undertake manufacture and supply of Air Force technical equipment, for which production capacity at Base Repair Depots exists or can be conveniently set up.

Authority : Leaflet No.31 Para-3 of IAF Manual of Provisioning(IAP 1541).

6d.

Logistic Officer is to sign all vouchers ordinarily.

Authority : Chapter 3 Para-39 of IAF Equipment Regulations (IAP 1501).

ANS-7(a)

A vehicle used by one service only. (e.g. Radar vehicles, Petrol tenders, Fire tenders etc). These are provisioned and obtained through Air Force sources.

Authority : Chapter-20 Para-1(c) of IAF Equipment Regulations(IAP 1501).

7. b. Scale of Issue : Two days' ordinary flying ration and one day's emergency flying rations will be carried for each person. The CO may, however, if he deems it advisable authorise additional ordinary flying rations to be carried.

Authority : Chapter-34 Para-43 of IAF Equipment Regulations(IAP 1501).

7. c. Yes. It is permissible. It is required to distinguish the equipment of one Squadron from that of another at the same station.

Authority : Chapter-3 Para-19A of IAF Equipment Regulations(IAP 1501).

7. d. The financial powers of the CAS, AOC-in-C, Commands and other officers commanding in relation to losses of and damage to Air Force Equipment are as set out in Financial Regulations (Army & Air Force), Part-I as amended by current Air Force Instructions.

Authority : Chapter-22 Para-1 of IAF Equipment Regulations(IAP 1501).

ANS.8(a)

- i. Receipt Bay
- ii. Storage & Issue Bay
- iii. Packing Bay
- iv. Unclassified Bay

Authority : Chapter-38 Para-6(a, b, c & d) of IAF Equipment Regulations(IAP 1501).

8. b. The objection of LAO is correct. For introducing the new equipment, the proposal should be submitted to the Air Headquarters for approval with all the details which are prescribed in the Equipment Regulations.

Authority : Chapter-2 Para-80 of IAF Equipment Regulations(IAP 1501).

8. c. Third line maintenance – major repairs and overhauls.

Authority : Chapter-20 Para-70(c) of IAF Equipment Regulations(IAP 1501).

8. d. The Logistic Officer may resort to snap check of any item in the store or any range of equipment at any time during the year.

Authority : Chapter-25 Para-3 of IAF Equipment Regulations(IAP 1501).

[C] NAVY SECTION-II

ANS. - 1(a)

There are many items for which there will be no detailed specifications, either industrial or defence. In such cases Ad-hoc specifications must be prepared by the indenter, essentially comprising performance parameters.

Authority: Para 5.7, procurement manual, I.N

ANS. 1(b)

Specifications should normally cover the following

- (i) functional parameters
- (ii) Dimensional parameters
- (iii) material parameters
- (iv) manufacturing process parameters wherever applicable
- (v) Test schedule
- (vi) preservation
- (vii) Packing

Authority: Para 5.11, procurement manual, Indian Navy

ANS- 2(a)

Each contracting party shall be excused for the non performance or delayed performance of their contractual obligation to the extent caused by the supervening of force majeure, provided that the party so affected notifies to other immediately. Force majeure covers fire, natural disasters, war, civil strife, strike, Sabotage, epidemic and such other occurrences beyond the control of the party.

Authority: Condition 36, Appendix A to chapter 6, procurement manual
Indian Navy

2. (b) Ans:

Time taken between the raising of an indent to finalisation of supply, is the lead time of procurement. The most important factor to be observed to ensure timely supply of items to indentees. To cut the lead time, at times, a CFA is empowered to reduce stipulated time schedules of contract activities.

Lead time management

Q. 3 (a) - Requirement of the item and the urgency or otherwise involved in, for the item to be considered

- Also the possibility of supply/manufacture/procurement must be considered.

3 (b) (i)

In case the delayed DP is more than double the original DP, approval of next higher CFA is required.

CFA's approval in this case is incorrect.

3 (b) (ii)

If the DP is inordinately delayed, the CFA should verify once again, whether the requirement is still existing. He may or may not approve the supplies, as the case may be.

ANS. 4 (a)

With the information available on system with regard to labour, material and miscellaneous abstracts, all expenditure on labour, material and misc. charges is summarised and consolidated work order wise in a document - Cost card.

Authority: SS 4 OM Part VII.

4(b) Ans:

To utilise surplus capacity of Naval Dockyard works may be undertaken on behalf of central govt depts, state govt commercial firms and other private bodies. Estimates will be got approved first by the parties with the stipulation that they are subject to alteration as the necessity arises. Estimated cost is recommended in advance.

Authority: Para 578, OM Part VII.

ANS.
5. (a)

After pairing the original and duplicate issue vouchers the word paired would be endorsed on each copy. After the test check of SO(1), the consignee local audit staff will despatch the duplicate copies of issue vouchers to the consignee NLAO. (After necessary reconciliations stated)

Authority: Para 46, NLAO manual.

5 - (b) (i) Linking brings together an entry in a ledger and supporting vouchers to ~~ensure~~ ensure that the entry in the ledger is strictly in accordance with the vouchers or vice-versa.

pairing ~~bring~~ brings together two documents which are supposed to be facsimile copies of the same transaction, to ensure that they are in fact identical.

5 (b) (ii). Skeleton list means the list with which vouchers are forwarded by the issuing depots to NLAOS
Sub-list is the forwarding memo which shows the total central or local purchase vouchers or receipt vouchers in/for each ship/establishment, which are sent by PCDA(N)/NLAO to NLAO.
Top list is the forwarding memo, indicating total no of ~~vouchers not sent by~~

Vouchers for each unit and grand total of vouchers on the list and is sent by consignee NLAO/PCDA(N) to the consignee NLAO.

Authority: para 39, (1) (2), (3), (4) and 5 of NLAO manual.

ANS. 6 (a)

A-in-U ledger will be maintained by each Naval armament depot to account for all permanent and costly stores, issued to various sections of the depot for reference and use. It should be seen in audit that the A-in-U register is kept upto date

Authority - para 102, NLAOS manual

ANS. 6 (b)(i) - programme of local audit is supposed to be done on quarterly basis.

- Accounts will be audited once in a year for all local units and half yearly for those outstation units.

Authority para 8 and 9 of NLAO manual.

ANS. 6 b (ii) NLAO is not supposed to include the audit of monthly accounts, as they are received in NLAO's office.

ANS. 7(a) In the case of non self accounting shops, the base supply officer shall be responsible for accounting of the naval stores. An officer nominated by the commanding officer for Naval store duties shall be responsible for receiving stores on board and for their issues and storage.

para 137 D, NLAO's manual

para 28 - INBR-12

para 552 - INBR-12

ANS. 7(b)

Stock taking has to be undertaken in 1/10 permanent stores, each item during the last week of half year and each item on charge of the officer responsible for Naval store keeping duties.

para 555 INBR-12.

ANS. B. (a) Replenishment of Stores:

- Each and every ship/establishment are authorised to retain certain naval stores as quantified by the NIT and the operational requirements, including the on board spares.
- The supply officer of the ship is responsible to procure and replenish the authorised naval stores by maintaining proper store accounts.

Authority: Para 481, 482 of
INBR-12

ANS. (b) Replenishment action in respect of articles which are found to be unserviceable or condemned by survey on board, can be initiated by raising demands for permanent stores

para 484 of INBR-12

ANS. B. (c) Renewal of Hull and ship's fittings shall normally be made on deficit lists

para 485 of INBR-12

[D] FACTORY

PAPER-VI - Theory (Without Books)
SUBJECT : Works, Stores And Internal Audit

SECTION -II (STORES ACCOUNTS AND INTERNAL AUDIT) (D) FACTORY

Model Answers

- ANS. **Ans.1.a)** i) Class IV extract will be issued . (Auth: Para 748A, OM Part VI, Vol.II).
ii) The completed machines will be issued on 'P' issue vouchers, which should be enfaced with the remarks "Capital 'P' Voucher". In the receiving factory 'P' series issue vouchers will be taken on charge directly on 'M' series Receipt Vouchers.
iii) Till the machine is taken on charge it will be reflected in the in the statement of Assets and Liabilities as Machine on Transit in FY 2014-15.
(Auth: Para 748 B and 749 OM Part VI, Vol.II)
iv) The annual depreciation will Rs.5000 per annum to be charged to production
(Auth: Schedule E, OM Part VI, vol. I and Para 762 (b) OM Part VI, vol. II)

- ANS. 1. b)
- i) A register of extracts is maintained in the Accounts Office to watch the receipt of all extracts issued. The progress of completion of extracts with reference to the P.D.C. mentioned in the extracts is monitored as well as it is checked from the production cards that the quantity ordered on the extract is not exceeded in actual manufacture. When extract is completed, the remark "Completed" will be written against it in the register. *(Auth: Para 607 OM Part VI, Vol.II)*
 - ii) Whenever an Extract is received, it is **entered in the costing package** maintained in computer. This information is utilized to monitor the progress of the extract. *(Auth: Note 1 below Para 608, OM Part VI, Vol.II)*
 - iii) At the end of the year, a **list of all out-standing extracts** (including those outstanding from previous years) is prepared by Branch Accounts Office for each class of extracts showing the extract numbers and the quantities outstanding as per production cards. The list is sent to the factory for check and return. In factories same lists are prepared by the Management, and Accounts Office will check discrepancies and monitors discrepancies and completion of extracts
(Auth: Para 614, OM Part VI, Vol.II)

- ANS. 1.c) Types of Unorthodox Balances are :
- (i) Plus Quantity Minus Value
 - (ii) Plus Quantity Nil Value
 - (iii) Nil Quantity Plus Value
 - (iv) Nil Quantity Minus Value
 - (v) Minus Quantity Plus Value
 - (vi) Minus Quantity Minus Value
 - (vii) Minus Quantity Nil Value

(Auth: OM Part VI, Vol.I Para 425.

The AAO of Material section of the Accounts Office is responsible for the maintenance of the "Register of Unorthodox Balances" *(Auth: OM Part VI, Vol.I Para 416)*

Ans. 2

Ans. 2 a) Moving Average Ledger Rate is based on the values of receipts as per receipt vouchers and the opening value divided by the total quantity of fresh receipt voucher and opening quantity. Where V1 and V2 are Opening Value and Value of receipts and Q1 and Q2 are Opening Quantity and Quantity of fresh receipt voucher.

Moving Average Ledger Rate = $\frac{V1+V2}{Q1+Q2}$

$Q1+Q2$

The following categories of issues are priced at moving average ledger rates:

- (i) All issues to shops on Demand Notes.
- (ii) Issues to other factories on 'S' series Issue Vouchers.
- (iii) Issues on payment to Air Force, Navy, Research and Development Organization.
- (iv) Issues on payment to MES.
- (v) Issues to other Branches of Defence Department.
- (vi) Issues to Capital
- (vii) Losses - D.D. Vouchers.

(Candidates have to state only five out of seven)

(Auth: OM Part VI, Vol.I Para 421 and 422.)

Ans.

2.b) Work-Order code is the identification code used in Cost Accounting for identifying the expenditure on labour, material, expenses and overheads both fixed and variable.

Work order consists of nine digits:

The first two digits denote the work order serial viz. 01 for fixed overhead;

The next five digits denotes the main work order number .

The last two numbers denote the sub number indicating the section for which the expenditure is incurred.

(Auth: OM Part VI, Vol.II, Para 619)

Ans. 2.c) Standard Estimates or Rate forms of Labour and Material contain the list of standard quantities of material and the approved labour charges authorized manufacture of a single unit or units of a product. They are maintained for all the important standard items of production/manufacture in each Ordnance Factory. These estimates are prepared by the Ordnance factory after assessment & ascertainment of proper time and motion studies keeping due allowance for wastage and rejections affording credit for any standard recoveries etc.

(Auth: Para 601D, OM Part VI, Vol.II)

Spot estimate or supplementary work order drafts for **work of a casual nature** and they are prepared in the same way as estimates. Spot estimates are prepared by management in respect of small order i.e. where the aggregate of direct labour (indirect labour charge; in respect of jobs done on indirect work order) does not exceed 10,000. *(Auth: Para 603, OM Part VI, Vol.II)*

Ans 3 a) **Short notes on 5 Basic types of LCs:**

ANS-3

- I) Revocable Letter of Credit is one which may be amended or cancelled by the issuing bank at any moment without prior notice to the beneficiary.
- II) Irrevocable Letter of Credit is one where issuing Bank gives a definite, absolute and irrevocable undertaking to honour its obligations, provided the beneficiary complies with all the terms and conditions. It means that the letter of credit cannot be amended, cancelled or revoked without the consent of the parties to the letter of credit.
- III) Confirmed Letter Of Credit is one in respect of which another Bank in the beneficiary's country adds its confirmation at the request of the issuing Bank.
- IV) Revolving Letter Of Credit the amount is restored, after it has been utilized, to the original amount when the buyer is to receive partial shipment of goods at specific intervals over a long duration. It can be cumulative or non-cumulative in nature. It avoids opening letter of credit for each and every consignment.
- V) Divisible Letters of Credit could be opened when more than one beneficiary is allowed and payment has to be made as per the consignment. There is only one beneficiary for non-divisible I.Cs.

(Auth: Para 516 A , OM Part VI, Vol.I)

ANS. 3. b) The Branch Accounts Office forwards the list of related labour estimates to the factory to review the authorization with a request to downwardly revise the Standard Man Hour (SMH) requirement for the connected operations of the estimates.

Thereafter the costing section takes up the same with IED Section for remedial action. Periodical reminders and follow up action through ULMC etc may be done.

(One Mark for each Point)

(Auth:OM Part VI, Vol.II, Para 601E)

ANS. 3.c) As per the Option Clause "the purchaser retains the right to place orders for additional quantity up to a maximum of 50% of the originally contracted quantity at the same rate and terms of contract". It is subjected to condition that there is no downward trend in price. Option clause after original DP may be exercised with the consent of supplier : Whereas Repeat Order against a previous order may be placed at the same cost and terms and conditions as in the original order/contract with the approval by the CFA and IFA .

(Auth: Para 7.14.2 and 7.14.3 of the OFB procurement manual)

ANS. ii) Risk and Expense purchase is undertaken by the purchaser in the event of the supplier failing to honour the contracted obligations within the stipulated period and where extension of delivery period is not approved. While initiating risk purchase at the cost and expense of the supplier, the purchaser must satisfy himself that the supplier has failed to deliver and has been given adequate and proper notice to discharge his obligations. Whenever risk purchase is resorted to, the supplier is liable to pay the additional amount spent by the Government, if any, in procuring the said contracted goods/ services through a fresh contract, i.e. the defaulting supplier has to bear the excess cost incurred as compared with the amount contracted with him.

(Auth: Para 7.15.1 of OFB procurement manual)

Ans. 4 a). i) As per OFB accounting policy, depreciation is calculated by straight-line method for the estimated life of the building. But there is **no depreciation** for the Financial Year 2013-2014 as the building has not been taken on charge and expenditure not booked to proper expenditure head. Therefore receipt the entire expenditure of Rs.36 crores would be reflected in the suspense head.

ii) In case the depreciation is not charged the expenses will be less reflected, hence extra income/profit. That is because accounting rules require that the expense be spread over the useful life of the asset. A depreciation expense has a direct effect on the profit that appears on income statement. The lesser the depreciation expense in a given year, higher the reported net income. However, depreciation doesn't change the cash flow as it is a non-cash expense.

(Autho: section 7 Cost Accounting in Ordnance factories. Page 48).

Ans. 4.b.) candidates to give only two differences

MP Sheet	SHIS
Material Planning Sheet is prepared by the Planning section of the factory based on the targets (extract and Work Orders) and Estimates	It is prepared by the Store Holder where he represents his inability to supply a store, when the stock has gone below a predetermined fixed limit, so that arrangements may be made for replenishment.
It is checked by the Local Accounts office	Material section of Br.Accounts office scrutinize SHIS. Cases valuing less than Rs.one Lakh may not be vetted by LAO.
It contains the following information (i) Item description (ii) Item code - (iii) Target for production if the target programme is for more than one financial year, then the Material Planning Sheet should depict the year-wise target (iv) Material estimate for the particular item and/or the quantity required per unit of end store. (v) Stock quantity as on the 1 st April of the current Year. (vi) Dues in from private parties and other factories (vii) Work in Progress (viii) Material already received in the current financial year till the date of generation of the MP Sheet. (Autho: Para 348 OM Part VI and OFB Fin Div(Main) letter No.109/ FM-II dt. 07/02/2007)	It shows: i) Item description ii) Item code iii) stock in hand, iv) dues, v) Work in progress, vi) average consumption, vii) liabilities as on date and viii) Proposed quantity for requirement. ix) Link to MP Sheet. (Autho: Para 349 OM Part VI, Vol.1) Unlike MP Sheet it does not show the targets for production.

Ans. 4.c) Action taken on receipt of SHIS in Branch Accounts Office:

- Branch Accounts Office is required to scrutinize and vet the SHIS with ref. to PSL, estimates, targets. SHIS for cases valuing less than Rs.1,00,000 may not be vetted by LAO.
- A Register will be maintained in the LAO showing the date of receipt and other details of SHIS, Qty. vetted, Estimated value, concurrence No. & date, Supply order no., rate & date of the last purchase of the same item etc.
- The register is required to be submitted to the LAO I/C in the first week of the month.

(Auth: Para 350 OM Part VI, Vol.1)

ANS-5(a) State Bank Of India - Cash Management Product (SBI-CMP) It is a secured secured Web-Portal to work as a Payment Gateway of Defence Accounting Offices with the Core Banking System of SBI with a stricter Turn Around Time. Payment files processed on the same day.

Security Features of SBI=CMP: **Candidates to state any four**

1. Site works on 128 bit encryption where all data will travel in a secured encrypted tunnel from one end to the other.
2. Encryption of file
3. Password follows a combination of Alpha, Special Character and Numbers.
4. double authorization is being implemented.
5. Digital Signing of files by the AOs for compliance and uploading of Zip files.
6. Auto log off if there is no activity on the site for more than say 10 minutes.

ANS. - b) Datum Load. Datum load is 45% /40% each of the items of production at peak load for general Engineering factories/process factories. As the Ordnance Factories are geared for meeting peak production in items of war, thus only a percentage (Datum load) of fixed charges of the peak capacity of production in loaded ordinarily. (Auth: Para 531, OM Part VI, Vol.I)

ANS. - c) Semi (finished)(Fac)-53 :It is a list showing the finished items of manufacturing which have passed in inspection but could not be dispatched by the factory by 31st March.
Semi (unfinished) (IAFO-1906):It is a list showing the items of work in progress or work in an unfinished stage available in the shops on 31st March.
(Auth: Page XII, OM Part VI, Vol.I and srl.no. 39 & 40 of Appendix A of FAR)

ANS.-6 **Ans 6 a)** The L2 offer even if more beneficial , it can not be accepted. The L1 offer is as per the technical specifications that were specified by OFB in the RFP documents. L1 can not be ignored on the basis of additional features offered by L2.
In case OFB wants a photo copy machines with the advanced features it should call for fresh bids from all the vendors so that each one gets equal opportunity to offer its quotes for the photo copy machines with latest features.

ANS **6 b)** Spot Payment procedure The claim for 100% spot payment are preferred by the Sr GM/GM on behalf of the contractor duly supported by proforma . Accounts Office prepares cheque in payment thereof and hands it over to the General Manager. The cheque will be handed over to the contractor after delivery of the stores duly accepted by the Competent Inspection Authority. All Spot payment cases should be regularized within 3 months from the date of payment else further spot payments to the firm may not be made
(Auth:OM Pt.VI. Vol.I Page 154-155, Note below Para 381)

ANS. **6 c).** When a warrant is completed and it is found that the quantity actually manufactured exceeds that authorised on the corresponding extract, that is not covered in the original Extract and is more than 5 % , the G.M. of the factory is required to obtain a covering extract from the OFB.
(Auth: Para 618, OM Part VI, Vol.II)

ANS.-7 a) RR Fund is a non-lapsable, revolving & non-interest bearing fund. Renewal & Reserve Fund is created in the Public Account of India for financing the replacement of the ageing plants and machinery of Ordnance Factories.

The fund is financed by transfers from revenue head under the Consolidated Fund of India annually. The withdrawals from the Consolidated Fund of India for credit to the RR Fund will be accounted for under the following head:

Major head : 2079 – Defence Services – Ordnance Factories

Minor head : Transfers to Reserve Funds and Deposit Accounts

Sub head : Renewal Reserve Fund Ordnance Factories

Detailed head : Inter-Account transfer

As and when expenditure on renewal & replacement is incurred the revenue head under the Consolidated Fund of India is simultaneously relieved through a deduct entry under the same revenue head by contra debit to the Renewal Reserve Fund in Public Account.

The accounting procedure is as follows:

An equivalent amount will be debited to the Renewal Reserve Fund as per the head of account, by per contra credit to the following head of accounts:-

Major Head : 2079 – Defence Services – Ordnance Factories

Minor Head : Transfer from Reserve Funds and Deposit Accounts

(Auth: OM Part VI, Vol. II, Para 817)

ANS b) Ans. Expenditure on account of laborers engaged on contract within Factory premises on production job will be compiled against Major Head 2079-Defence Services – Ordnance Factories, Minor Head – 054 Manufacture, financial code head 805/11.

(Autho. Para 200 A page 74 ON Part VI Vol. I)

ANS c) i) Standard estimates IAFO 1381 or 1940 Inner and Outer are called Garniture List in Clothing Factories. It Contains the list of standard quantities of material and the approved labour charges authorized for the manufacture of a single unit or of units of a product.

(Auth: Page XIII, OM Part VI, Vol. I)

ii) Revenue stamp is affixed on receipts of payments of Rs. 5000 and above is made in cash only. Therefore revenue stamp is not required to be affixed as the payment is not in cash.

ANS-8 a) The present case is a case of Cartel Formation. Supply order should not be placed in such cases. Cartel is formed when a group of tenderers form a pool to manipulate the tender process. Such Pool/Cartel formation is against the basic principle of competitive bidding and defeats the very purpose of open and competitive tendering system. Such practices should be severely discouraged with strong measures. The offers may be rejected in such cases. The vendors or firms, in the above cases, should be issued show-cause notice and their reply examined. Based on the merits of the case action may be taken for blacklisting such firms either permanently or for a specified period. Suitable provision in this regard should be made in the Tender documents.

(auth: Para 4.19.1, OFB Procurement Manual)

ANS. b.i) EMD is bid security taken from the bidders to safeguard against a bidder's withdrawing or altering his bid during the bid validity period in the case of advertised or limited tender enquiry.

ii) EMD is not required to be obtained from those firms who are

- i) registered with Ordnance Factories,
- ii) the Central Purchase Organization (e.g. DGS&D),
- iii) National Small Industries Corporation (NSIC) or
- iv) concerned Departments or Ministries of the Government of India.
- v) EMD need not be asked for an estimated Tender value (including all taxes) up to Rs. 2 Lakhs.

(auth: OFB Procurement Manual Para 4.9.2)

iii) Force Majeure or act of God:

Neither party shall bear responsibility for the complete or partial non-performance of any of its obligations (except for failure to pay any sum which has become due on account of receipt of goods under the provisions of the present contract), if the non-performance results from such Force Majeure circumstances as Flood, Fire, Earth Quake and other acts of God as well as War, Military operation, blockade, Acts or Actions of State Authorities or any other circumstances beyond the parties control that have arisen after the conclusion of the present contract.

(Para 9.7.27, OFB Procurement Manual)

ANS. c) Freak Rates: Price offered by a firm/vendor will be considered as freak if it is found to be less than 30% or more than the average of the rate at which orders have been placed over the last three years.

Such offers should not be accepted and reasons for rejection should be specifically recorded. Action should be initiated against such bidders for vitiating the tendering process.

(Auth: Para 4.15.4 of OF Procurement Manual)

DEFENCE ACCOUNTS DEPARTMENT
S.A.S. EXAMINATION – PART II (NEW SYLLABYUS)

NOV. 2015

PAPER VI – THEORY (WITHOUT BOOKS)

SUBJECT : FINANCIAL MANAGEMENT, IFA SYSTEM AND ELEMENTS OF LAW

Time Allowed : 3 Hours

Max. Marks : 100

1. In all, candidates are to attempt 10 questions – 4 questions out of 6 questions from Section-I, 3 questions out of 5 questions from Section-II and 3 questions from Section-III.
2. Each question in Section-I, II and III carries 10 marks.
3. Answer to question in respect of each Section should be written in one place.

Section – I (Financial Management)

Ans 1.

1. Under the Departmentalized Accounting System in the Central Civil Ministries/ Departments, what are the responsibilities of Financial Advisers who act for and on behalf of the Chief Accounting Authority? How do these Financial Advisers discharge their functions?

(10 marks)

Ans. The Financial Adviser, for and on behalf of the Chief accounting authority, is responsible for-

- (a) Preparation of the budget of the Ministry / Department, allocation of the budget to various wings / formations of the Ministry / Department;
- (b) Arranging of payments through the Pay and Accounts Offices/Principal Accounts office of the Ministry / Department, payments of salary and allowances, retirement benefits, etc., to Government employees; loans and grants to State / Union Territory Government, statutory bodies, companies, etc. cost of stores supplied against contracts entered into by the Ministry / Department;

- (c) Compilation of the monthly / annual accounts of the Ministry / Department in the prescribed form and its rendition to the Controller-General of Accounts for consolidation of the accounts of the Central government' preparation of the annual appropriation accounts in respect of grants / appropriations of the Ministry / Department concerned, and their rendition to the Controller-General of Account after audit by the accredited Audit offices and signatures by the Chief Accounting Authority;
- (d) Introduction of a Management Information System (MIS) suited to the functions and requirements of the Ministry / Department;
- (e) Internal audit of payments and accounts from the records maintained by the various secretariat and field formations, and Pay and Accounts Offices of the Department etc.

The Financial Adviser discharges his functions through the departmental Pay and Accounts Offices functioning at various stations of the country and headed by a Principal Accounts Officer – the Chief Controller of Accounts (C.C.A), Controller of Accounts (C.A.) and the Deputy Controller of Accounts Dy.C.A.), as the case may be.

(Authority : Para 10.4 & 10.5 of Chapter 10 of Swamy's compilation of Introduction to Indian Government Accounts and Audit).

Ans 2

- (a) What are the fundamental Principles of Public Buying which one should conform to while making public procurement of Goods and services? (5 marks)
- (b) Describe in brief the following GFR provisions:
- (i) Purchase of goods without quotation
 - (ii) Purchase of goods directly under rate contract

(2 x 2.5 = 5 marks)

Ans (a) Fundamental Principles of public buying. Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, transparency in matters relating to public

procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement.

The procedure to be followed in making public procurement must conform to the following yardsticks:-

- (i) The specifications in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basic needs of the organization without including superfluous and non-essential features, which may result in unwarranted expenditure. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs;
- (ii) Offers should be invited following fair, transparent and reasonable procedure;
- (iii) The procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects.
- (iv) The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required;
- (v) At each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.

(Authority : Rule 137 of Chapter 6 (Procurement of Goods and Services) of GFR.

Ans. 2

Ans b(i) **Purchase of goods without quotation.** Purchase of goods up to the value of Rs. 15,000 (Rupees Fifteen Thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I,....., am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.

(Authority : Rule 145 of Chapter 6 (Procurement of Goods and Services) of GFR.

Ans.

Ans. b (ii) Purchase of goods directly under rate contract. In case a Ministry or Department directly procures Central Purchase Organisation (e.g. DGS&D) rate contracted goods from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract. The Ministry or Department shall make its own arrangement for inspection and testing of such goods where required.

The Central Purchase Organisation (e.g. DGS&D) should host the specifications, prices and other salient details of different rate contracted items, appropriately updated, on the website for use by the procuring Ministry or Department.

(Authority : Rule 147 (1) & 147 (2) 37 of Chapter 6 (Procurement of Goods and Services) of GFR.

Ans. 3

(a) What are the circumstances under which procurement from single source/STE can be resorted to ?

(5 marks)

(b) Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. Under what circumstances can advance payments be made?

(5 marks)

Ans. (a) Procurement from single source may be resorted to in the following circumstances:-

(i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.

- (ii) In a case of emergency, the required goods are necessarily to be purchased from a particular source and the reason for such decision is to be recorded and approval of competent authority obtained.
- (iii) For standardization of machinery or spare parts to be compatible to the existing sets of equipment (on the advice of a competent technical expert and approved by the competent authority), the required items is to be purchased only from a selected firm.

(Authority : Rule 154 of Chapter 6 (Procurement of Goods and Services) of GFR.

Ans. Ans 3 (b) Advance Payment to Supplier. Ordinarily, payments for services rendered or supplies made should be released only after the services have been rendered or supplies made. However, it may become necessary to make advance payments in the following types of cases:-

- (i) Advance payment demanded by firms holding maintenance contracts for servicing of Air conditioners, computers other costly equipment etc.
- (ii) Advance payment demanded by firms against fabrication contracts turnkey contracts etc.

Such advance payments should not exceed the following limits:-

- (i) Thirty percent of the contract value to private firms;
- (ii) Forty percent of the contract value to a State or Central Government agency or a Public Sector Undertaking; or
- (iii) In case of maintenance contract, the amount should not exceed the amount payable for six months under the contract.

Ministries or Departments of the Central Government may relax, in consultation with their Financial Advisers concerned the ceilings (including percentage laid down for advance payment for private firms) mentioned above while making any advance payment as above, adequate safeguards in the form of bank guarantee, etc., should be obtained from the firm.

(Authority : Rule 159(1) of Chapter 6 (Procurement of Goods and Services) of GFR.

Ans-4.

Write brief notes on the following INCOTERMS :

- (i) CIF
- (ii) CPT
- (iii) DAF
- (iv) DEQ
- (v) FCA

(5 x 2 = 10 marks)

Ans (i) CIF. It is cost, insurance and freight – named port of destination. Again one of the most commonly used terms. It is FOB price plus cost of ocean freight and marine insurance upto the port of destination. It is a preferred type of quotation because importer knows what exactly the goods will cost him at his port. In France, CIF is also termed as CAF i.e. Cost, Assurance, Freight.

Authority : Para 6 INCOTERMS (1990) of Financial Management by Prasanna Chandra (Volume I)

(ii) CPT. It is carriage paid to – (named port of destination). In CPT the seller pays the Freight for carriage goods to the named destination. The seller will provide the buyer necessary information (upon request) for arranging insurance.

Authority : Para 7 INCOTERMS (1990) of Financial Management by Prasanna Chandra (Volume I)

(iii) DAF. This is delivered at frontier – (named place). This term is primarily intended to be used when goods are to be carried by rail or road but can be used for any mode of transport. The term Frontier must be named / defined by naming the point and place.

Authority : Para 9 INCOTERMS (1990) of Financial Management by Prasanna Chandra (Volume I)

(iv) DEQ. Delivery Ex-Duty (Duty Paid) – (named place). The seller delivers the goods on the quay (wharf) at the named port of destination, cleared for importation.

Authority : Para 12 INCOTERMS (1990) of Financial Management by Prasanna Chandra (Volume I)

(v) FCA. Free Carrier – (Named Place). To meet the requirement of modern transport like Multimodal transport as container or 'roll-on-roll-off' traffic by trailer and ferries, the term FCA has been designed. It is in wide use these days. It is based on the principles of FOB except that the exporter fulfills his obligation on delivering the goods, cleared for export, into the charge of Carrier named by buyer at the named place or point.

Authority : Para 14 INCOTERMS (1990) of Financial Management by Prasanna Chandra (Volume I)

Ans-5.

What are the provisions for admissibility of statutory increase in rate of Sales Tax in DGS & D rate contracts? How are Octroi and Local Taxes to be regulated in Government contracts as per DGS&D enquiry terms?

(2X 5=10 marks)

Ans. The provisions of Section 64A of the Sales of goods Act, 1930 are applicable (c.f. para 10.7.4). Therefore, unless a different intention appears from the terms of the contract, in the event of fresh imposition of or increase in the rate of Sales Tax after making of the Contract, the Sales Tax or the increase in the rate of Sales Tax, as the case may be has to be allowed on sales taking place on and after 22nd September 1963.

(Authority : Para 10.10.7 of Chapter 10 (elements of price and their variation) of Financial Management by Prasanna Chandra.

As per DGS&D Enquiry terms given in DGS&D-229 stores supplied to Government Departments against Government Contracts are exempted from levy of town duty, Octroi Duty, Terminal Tax and other levies of Local bodies. The local Town/Municipal Body regulations at times, however, provide for such exemption certificate from any authorized officer. Contractors should ensure that stores ordered against contracts placed by this office are exempted from levy of town Duty / Octroi Duty, Terminal Tax or other Local Taxes and duties.

Whenever required, they should obtain the exemption certificate from the purchase officer or Indentor concerned, to avoid payment of such local taxes or duties.

In case where the Municipality or other local body insists upon payment of these duties or taxes the same should be paid by the contractor to avoid delay in supplies and possible demurrage charges. The receipt obtained for such payment should be forwarded to the Purchase Officer concerned without delay together with a copy of the relevant act or by-laws, notifications of the Municipality or the local body concerned to enable him to take up the question of refund with the concerned bodies if admissible under the said acts or rules.

The purchase officers will check up the claims with reference to the vouchers and counter sign the bills to authorize payment. The vouchers will be retained by the purchase officer for further action regarding refund, if necessary.

(Authority : Para 10.17 of Chapter 10 (elements of price and their variation) of Financial Management by Prasanna Chandra.

Ans. 06

What is option clause and what are the conditions that govern option clause in the RFP/Contract? Why should the option clause not be incorporated in the RFP/Contract as a matter of routine?

(10 marks)

Ans 9. **Option Clause.** Under this clause the purchaser retains the right to place orders for additional quantity up to a maximum of 50% of the originally contracted quantity at the same rate and terms of the contract. Such an option is available during the original period of contract provided this clause had been incorporated in the original contract with the supplier. Option quantity during extended DP is to be limited to 50% of balance quantity after original Delivery Period. This clause may be exercised in case of procurement from single vendor / OEM also subject to there being no downward trend in prices. However, in multi vendor contracts, great care should be exercised before operating the option clause.

Conditions Governing Option Clause. Against an outstanding indent for which acceptance of necessity has been approved by CFA, it may be advantageous to the Purchaser to exercise the option clause in accordance with the terms and conditions of contract. The option clause may be exercised on approval of the CFA, within whose powers total value of original supplies plus value of the option clause falls, in consultation with IFA, where applicable as per the delegation of financial powers, during currency of the contract. It should be ensured that there is no downward trend in the market prices. No fruitful result will accrue by floating fresh RFP when items are urgently required. If the contract also contains the repeat order clause, it may be kept in mind while placing order under the option clause that the total quantity under the option clause and the repeat order cannot exceed fifty percent of the originally ordered quantity.

Provision for option clause should not be made as a matter of course in the RFPs as this clause has an impact on price. This clause may be provided in the RFP only in exceptional circumstances, where the consumption pattern is not predictable, with the stipulation that while exercising this clause, the overall ceiling of 50% of the originally contracted quantity will not be exceeded. Repeat Order and Option clause may be exercised more than once, provided altogether these orders do not exceed 50% of the original order quantity.

(Authority : Para 7.13.1, 7.13.2 and 7.13.3 of Chapter 7 of DPM 2009)

Section- II (IFA System)

Ans-1
Q1. What is the collegiate mechanism to be adopted in various stages of procurement as per the DFPDS – 2015? (10 marks)

Ans 1. There will be no committee CFAs in the new schedules but only individual CFAs to ensure accountability in exercise of delegated powers. However, it is essential that a collegiate base mechanism be adopted in various stages of all procurement cases to speed up procurement cycle. This will help in avoiding delays in procurement and will also facilitate more informed decision making on various stages of procurement. A Procurement Committee (PC) will be formed by all CFAs within their domain. To the extent possible, sanding PCs can be formed for dealing with different kinds of procurement. The role of existing CNC / PNC will get subsumed in PC. Following activities will be performed by PCs in various stages of procurement once AoN has been accorded by IFA and CFA-

- Preparation / Finalisation of Request for Proposal (RFP)
- Issue of RFP
- Amendments to RFP
- Extension of Bid opening date
- Establishing bench marking cost for Price Bids
- Opening of Price Bids
- Preparation of Comparative Statement of Bids (CSB) and Declaration of L-1 Bidder.
- Cost analysis of quotes rates and holding negotiations with L1 bidder
- Submission of Report containing final recommendations to IFA / CFA.
- Preparation and finalization of draft Contract / Supply Order.

The above mentioned activities will be performed by PC in collegiate manner. No movement of files will be done within PC. Only in exceptional circumstances, the issues may be processed on file by PC for asking decision of IFA and CFA. This could be for reasons like differences of opinion within the committee on substantive issues or PC on its own can seeking guidance from IFA and / or CFA on important issues. Even in these exceptional situations, this may be done preferably by holding meetings with IFA / CFA and processing on file should be done, only if considered essential.

Otherwise, PC will be empowered to take decisions on above mentioned activities on its own. The decisions taken by PC will be carefully recorded in Minutes with detailed justification for purposes of record. PC Report will contain their final recommendations for decision on Expenditure sanction by IFA & CFA.

CFAs will have the discretion to be the chairperson of PC themselves or nominate any official one level or one rank below in their organization. As an illustration, in Army ordnance cases coming under MGOs powers, MGO can be the chairperson himself or nominate DGOS (one level below) or ADGOS (one rank below) as chairperson. IFA/ IFA rep will be the compulsory Finance rep of PC. Other members could be Tech rep, User rep or any other members co-opted / nominated by CFA.

It will be desirable to constitute a Standing PC in the beginning of financial year by each CFA, so that necessity of taking approval of IFA / CFA for its constitution on each occasion is avoided. In case if it is not feasible to do so, it should be ensured that proposal for constitution of PC is included in AON proposal as a sub-set, for taking approval of IFA for nominating their rep and approval of CFA for constituting PC.

(Authority : Para 5 (Part-B) Guidelines related to Schedules of Financial Powers of MOD Order 2015, DFPDS - 2015)

Ans. - 2

Define the following:-

- (i) Inherent powers.
- (ii) Fall Clause
- (iii) RFP
- (iv) Unsolicited bid.
- (v) Resultant single vendor.

(5x2 = 10 marks)

Ans 2 (i) **Inherent Powers.** Financial Powers exercised by CFA as per delegated powers without having to refer to IFA at any stage of activity.

(Authority : Para 3 C of DFPDS dated 14 Jul 2006)

Ans 2 (ii) **Fall Clause.** In cases where contracts have to be concluded with the firms, whose rate contract with DGS&D/other central procurement agencies has expired and renewal of RC has not taken place, a 'fall clause' should be incorporated in the Supply Order / Contract to the effect that during the currency of the Supply Order / Contract. In case rates are found to be lower on conclusion of rate contract, the lower rates as in the rate contract shall be applicable.

(Authority : Para 7.18.1 of DPM 2009)

Ans 2 (iii) **RFP** RFP is the document to be used by the Ministry / Department for obtaining offers from the consultants for the required work / service. The RFP should be issued to the short-listed consultants to seek their technical and financial proposals. The RFP should contain:-

- (aa) A letter of Invitation
- (ab) Information to Consultants regarding the procedure for submission of proposal.
- (ac) Terms of Reference (TOR)
- (ad) Eligibility and pre-qualification criteria in case the same has not been ascertained through Enquiry for Expression of Interest.
- (ae) List of key position whose CV and experience would be evaluated.
- (af) Bid evaluation criteria and selection procedure.
- (ag) Standard formats for technical and financial proposal.
- (ah) Proposed contract terms.
- (ai) Procedure proposed to be followed for mid-term review of the progress of the work and review of the final draft report.

(Authority : Rule 171 of GFR)

Ans 2 (iv) **Unsolicited Bid.** In LTE mode of tendering situation may arise when some unregistered firms may submit their bids. The same is treated as unsolicited bids.

(Authority : Para 4.3.5 of DPM 2009)

Ans 2 (v) **Resultant Single Vendor.** There are cases when only a single quote or a single valid acceptable quote is received even against LTE or OTE. This situation may arise in single bid tendering as well as in two-bid tendering before or after technical evaluation. This results in a single vendor situation indicating lack of competition. The proposal may be processed further treating it as a case of OTE or LTE as the case may be with the approval of the CFA.

(Authority : Para 4.15.1 of DPM 2009)

- Q3.
- (a) If MWP/AWP is approved by the MOD, is the AON by lower IFA necessary?
 - (b) What is the difference between the ceiling for sanction and cash outflow?

(2x5 = 10 marks)

Ans.-3

Ans 3 (a) When WMP has been drawn this is only a priority list which has been prepared by the command and included in the MWP by the Army HQrs. At this stage, the individual works details have not been gone into, like the number of quarters, plinth area, and other details have not been examined.

So, it will be essential that the necessity for the total works which are intended to be included is gone into by the IFA.

(Authority : CGDA clarification at Sl 11 of page 661 of Vol-I (Financial Management))

Ans (b) In all cases in the first year around 10% amount of the total ceiling for sanction, has been kept as cash outflow ceiling e.g. if the amount indicated for ceiling of sanction is, say, for Chief of the Army Staff-61 crores in a particular financial year, the cash flow ceiling is only six crores. Experience has shown some works in the beginning may need more the 10% but as some works get sanctioned at the fag end of the financial year then very limited money really gets spent and that is why over all ceiling of 10% has been kept.

(Authority : CGDA clarification at Sl 11 of page 663 of Vol-I (Financial Management))

Ans. Q4. Write short notes on:-

- (i) Recovery of overpayments made to Governments
- (ii) Waiving off overpayments and dues

(2 x 5 = 10 marks)

Ans (i) Recovery of overpayments made to Government servants should not be waived merely on the ground that the overpayment was made in good faith and that recovery would cause hardship. In this connection, attention is invited to Para 5 of the report of Military Accounts Committee on the Appropriation Accounts for 1943-44, wherein it was emphasized that every overpayment of money to a public servant is, and must be regarded as, a debt owed to the public and all possible action should be taken to recover it with despatch. The policy of the Government will be to enforce recovery in all cases where it is possible and where the Government servant concerned is not clearly entitled to the money in question, even after it has been drawn in good faith. It is not, however, intended that the extreme criterion of physical impossibility to recover the dues should be enforced, where such recovery might cause, in the opinion of the Competent Authority, undue hardship or distress in genuine cases.

(Authority : Para 17 (1) (Govt of India's Decision) Remission of disallowances by audit and writing off of over payments made to Govt servants (Delegation of Financial Powers Rules) by Muthuswamy and Brinda)

Ans (ii) Adjustment of already written off dues from subsequent claims and on re-employment (a) In cases where an amount due from a person has to be written off on the ground that he / she is not longer in Government service and no recovery is, therefore, possible, the orders sanctioning write off should

invariably contain a clause that any sums which are subsequently found due to the person concerned will be adjusted against the amounts written off.

- (i) In cases where the amount of overpayments is written off merely because the person concerned is no longer in Government service and not on any other ground, as for example, that its recovery would cause hardship to the individual concerned, he dues which may accrue to him/her during the period of his/her re-employment under Government may be adjusted against the amount written off.
- (ii) In the terms of re-employment of a retired Government servant, a condition should invariably be inserted to the effect that any amount of overpayment pertaining to the pre-retirement period including the amount written off on the ground that he/she was no longer in Government service would be recoverable by adjustment of the pay and allowances admissible to him/her during the period of re-employment.
- (iii) It will be the duty of the office employing a retired Government servant to make an enquiry from the office where he / she was formerly employed whether any amount is recoverable in terms of sub-para (b) (i) of this decision. Such an enquiry will have to be made immediately after a person is re-employed. The final payment to the re-employed person on the termination of his re-employment should not be made unless the re-employing office has ensured that no amount are adjustable in terms of sub para (b) (i) of this decision.

(Authority : Para 17(2) (Govt of India's Decision) Remission of disallowances by audit and writing off of over payments made to Govt servants (Delegation of Financial Powers Rules) by Muthuswamy and Binda)

Ans 8. Discuss the acquisition process for schemes categorized as 'Buy', 'Buy and Make with ToT' and Buy and Make (Indian) as prescribed in the DPP.

(10 marks)

Ans 8. The acquisition process for schemes categorised as 'Buy' 'Buy and Make with TOT' and Buy & Make (Indian) will involve the following functions:-

- (a) Services Qualitative Requirements (SQRs)
- (b) Acceptance of Necessity (AON)
- (c) Solicitation of offers
- (d) Evaluation of Technical offers by Technical Evaluation Committee (TEC)
- (e) Field Evaluation
- (f) Staff Evaluation
- (g) Oversight by Technical Oversight Committee (TOC) for Acquisitions above Rs. 300 Crs.
- (h) Commercial negotiations by Contract Negotiation Committee (CNC).
- (i) Approval of Competent Financial Authority (CFA).
- (j) Award of Contract / Supply Order (SO)
- (k) Contract Administration and Post Contract Management.

(Authority : Para 12 to 77, (Acquisition Process) of Chapter 1 of DPP 2013)

Section -III (Elements of Law)

ANS-1.

Keeping in view the provisions of Negotiable Instrument Act 1981, write short notes on the following:

- i. Promissory note
- ii. Bill of Exchange
- iii. Inland Instrument
- iv. Payment in due course

(4 x 2.5 = 10 marks)

Ans 1 (i) **Promissory Note.** A promissory note is an instrument in writing (not being a bank note or a currency note) containing an unconditional undertaking signed by the maker, to pay a certain sum of money only to, or to the order of a certain person, or to the bearer of the instrument.

(ii) **Bill of Exchange.** A 'Bill of Exchange' is an instrument in writing containing an unconditional order, signed by the maker, directing a certain person to pay a certain sum of money only to, or to the order of, a certain person or to the bearer of the instrument.

(iii) **Inland Instrument.** A promissory note, bill of exchange or cheque drawn or made in (India) and made payable in, or drawn upon any person resident in, (India) shall be deemed to be an inland instrument.

(iv) **Payment in Due Course.** Payment in due course means payment in accordance with the apparent tenor of the instrument in good faith and without negligence to any person in possession thereof under circumstances which do not afford a reasonable ground for believing that he is not entitled to receive payment of the amount therein mentioned.

(Authority : Published in Chapter II (Of Notes, Bills and Cheques) of The Negotiable Instruments Act, 1881 (26 of 1881)

2.

(a) As per article 113 of the Constitution of India, what is the procedure in Parliament with respect to estimates?

(5 marks)

(b) Explain the following :

- (i) Supplementary, additional or excess grant.
- (ii) Vote on account, vote of Credit and exceptional grant.

(2 x 2.5 = 5 marks)

Ans.

Ans 2 (a) So much of the estimates as relates to expenditure charged upon the Consolidated Fund of India shall not be submitted to the Vote of Parliament, but nothing in this clause shall be construed as preventing the discussion in either House of Parliament of any of those estimates.

So much of the said estimates as relates to other expenditure shall be submitted in the form of demands for grants to the House of the People, and the House of the People shall have power to assent, or to refuse to assent, to any demand, or to assent to any demand subject to a reduction of the amount specified therein.

No demand for grant shall be made except on the recommendation of the President.

(Authority : Article 113 of the Constitution of India published by the Universal Law Publishing Co. Pvt Ltd.)

Ans 2 (b) (i) Supplementary, additional and Excess Grant. The president shall :-

- (a) If the amount authorized by any law made in accordance with the provisions of article 114 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for the year, or
- (b) If any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year cause to be laid before both the Houses of Parliament another statement showing the estimated amount of that expenditure or cause to be presented to the House of the People a demand for such excess, as the case may be.

The provisions of articles 112, 113 and 114 shall have effect in relation to any such statement and expenditure or demand and also to any law to be made authorizing the appropriation of moneys out of the

Consolidated Fund of India to meet such expenditure or the granting respect of such demand as they have effect in relation to the annual financial statement and the expenditure mentioned therein or to a demand for a grant and the law to be made for the authorization of appropriation of moneys out of the Consolidated Fund of India to meet such expenditure or grant.

(Authority : Para 115 of the Constitution of India published by Universal Law Publishing Co. Pvt Ltd).

Ans 2 (b) (ii) Votes on account, votes of credit and exceptional grants. The House of People shall have power –

- (a) To make any grant in advance in respect of the estimated expenditure for a part of any financial year pending the completion of the procedure prescribed in article 113 for the voting of such grant and the passing of the law in accordance with the provisions of article 114 in relation to that expenditure;
- (b) To make a grant for meeting an unexpected demand upon the resources of India when on account of the magnitude or the indefinite character of the service the demand cannot be stated with the details ordinarily given in an annual financial statement;
- (c) To make an exceptional grant which forms no part of the current service of any financial year, and Parliament shall have power to authorize by law the withdrawal of moneys from the Consolidated Fund of India for the purposes for which the said grants are made.

The provisions of articles 113 and 114 shall have effect in relation to the making of any grant under clause (1) and to any law to be made under that clause as they have effect in relation to the making of a grant with regard to any expenditure mentioned in the annual financial statement and the law to be made for the authorization of appropriation of moneys out of the Consolidated Fund of India to meet such expenditure.

(Authority : Para 116 of the Constitution of India published by Universal Law Publishing Co. Pvt Ltd).

Ques. 3

What are the reasons and general provisions for punishment of any employer under The Minimum Wages Act, 1948? (10 marks)

Ans.

Ans 3 Penalties for certain offences. Any employer who –

Pays to any employee less than the minimum rates of wages fixed for that employees's class of work, or less than the amount due to him under the provisions of this Act; or

Contravenes any rule or order made under section 13,

Shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both:

Provided that in imposing any fine for an offence under this section, the court shall take into consideration the amount of any compensation already awarded against the accused in any proceedings taken under section 20.

General provision for punishment of other offences. Any employer who contravenes any provision of this Act or of any rule or order made thereunder shall, if no other penalty is provided for such contravention by this Act, be punishable with fine which may extend to five hundred rupees.

(Authority : Section 22 & 22A of The Minimum Wages Act, 1948 published by Universal Law Publishing Co. Pvt Ltd.)

Ques. 4

What are the specified cases which are authorized to be disposed of by Constitution of a single member bench of the CAT?

(10 marks)

Ans.

Ans 4 In exercise of the powers conferred by sub-section (6) of Section 5 of the Administrative Tribunals Act, 1985, Chairman, Central Administrative Tribunal, have authorized all the members of the Central Administrative Tribunal, to function as a Bench consisting of Single Member and to exercise the jurisdiction, powers and authority of the Tribunal in respect of such cases or class of cases are specified below with effect from 01 May 1988:-

Cases relating to:-

- (a) Change of date of birth while in service;
- (b) Posting / Transfers
- (c) Entry(s) in character rolls made otherwise than as a measure of penalty under Central Civil Services (Classification, Control and Appeal) Rules, 1965;
- (d) Allotment of and eviction from Government Accommodation;

- (e) Fixation of pay;
- (f) Claims of medical reimbursement, leave, joining time, leave ravel concession and overtime.
- (g) Crossing of Efficiency Bar;
- (h) Grant of Family Pension;
- (i) Grant or refusal to grant of advances / loans;
- (j) Stagnation increment(s);
- (k) Grant of passes to Railway employees;
- (l) Grant or refusal to grant or recovery of allowances;
- (m) Payment of interest on pensionary benefits.

All cases specified in Para 1 above shall be posted for admission before a Single Member Bench. If the Single Member is of the view that any such case is not fit for admission, it shall order such a case to be posted before a Bench of two Members.

All urgent matters for admission and interim orders which are moved for hearing during vacation shall be heard by a Vacation Bench which shall ordinarily consist of a Single Member. The Chairman may constitute a Bench of two members also as a Vacation Bench. However, if the single member sitting as a Vacation Bench is of the view that any case is not fit for admission, he shall order such a matter to be posted before a Bench of two Members, immediately after the vacation.

Where for the reason, a Bench of more than two Members cannot be constituted, all urgent matters for admission and interim orders which are moved or hearing shall be heard by a Bench consisting of Single Member. If the Single Member is of the view that any case is not fit for admission he shall make such interim orders, as he may deem fit and post, as soon as may be, the case before a Bench of two members.

Notwithstanding anything contained Paras 1 to 4 above, if at any stage of hearing of any such case or matter, it appears to the Chairman of such Single Member that the case or matter is of such nature that it ought to be heard by a Bench consisting of two Members, they may refer the case or matter to a Bench consisting of two Members subject

to the proviso to sub-section (6) of Section 5 of the Administrative Tribunals Act, 1985.

Bench of a Single Member or a Bench of more than one Member, as the case may be, shall be constituted in the case of Principal Bench by the Chairman and in his absence by the Vice-Chairman of the Principal Bench and in case of other Benches by the Vice-Chairman of the respective Benches and in their absence by the Chairman.

(Authority : CAT Principal Branch Order No. 1/32/87/JA/2169(A) dated 21 May 1988 circulated under GOI Deptt or Per & Trg OM No.A11019/71/87-AT dated 16 May 1988 published in Government of India's Order, Chapter 2 : The Administrative Tribunals Act 1985, Book : Central Administrative Tribunal (Act, Rules and Orders) by Muthuswamy and Brinda).

- 5.** (a) Whether the Central Administrative Tribunal can interfere in the penalty awarded in a disciplinary proceeding conducted by a department? Explain.
- (b) If no, is there any exception to (a) above?

(2 x 5 = 10 marks)

ANS.

Ans **5** (a). A number of cases have come to the notice where the CAT, though agreeing with the decision of the disciplinary authority to hold the charges against a delinquent Government servant as proved, have modified the quantum of penalty on their own discretion. The question whether the Tribunal could interfere with the penalty awarded by the Competent Authority on the ground that it is excessive or disproportionate to the misconduct proved, was examined by the Supreme Court in the case of *Shri Parma Nanda vs State of Haryana and others* (1989 (2) Supreme Court Cases 177) and the courts held that the Tribunal could exercise by way of judicial review. The Supreme Court in that case further observed as under:

The jurisdiction of the Tribunal to interfere with the disciplinary matters or punishment cannot be equated with an appellate jurisdiction. The Tribunal cannot interfere with the findings of the Inquiry Officer or

Competent Authority where they are not arbitrary or utterly perverse. The power to impose penalty on a delinquent officer is conferred on the Competent Authority either by an Act of legislature or rules made under the proviso to Article 309 of the Constitution. If there has been an enquiry consistent with the rules and in accordance with principles of natural justice, what punishment would meet the ends of justice is a matter exclusively within the jurisdiction of the Competent Authority. If the penalty can lawfully be imposed and is imposed on for that of the authority. The adequacy of penalty unless it is mala fide is certainly not a matter for the Tribunal to concern itself with. The Tribunal also cannot interfere with the penalty if the conclusion of the Inquiry Officer or the Competent Authority is based on evidence even if some of it is found to be irrelevant or extraneous to the matter.

ANS. Ans 5(b). Exception : There may be cases where the penalty is imposed under Clause (a) of the second proviso to Article 311 (2) of the Constitution. Where the person without enquiry is dismissed, removed or reduced in rank solely on the basis of conviction by a criminal Court, the tribunal may examine the adequacy of the penalty imposed in the light of the conviction and sentence inflicted on the person. If the penalty impugned is apparently unreasonable or uncalled for, having regard to the nature of the criminal charge, the Tribunal may step in to render substantial justice. The Tribunal may remit the matter to the Competent Authority for reconsideration or by itself substitute one of the penalties provided under Clause (a).

(Authority : GOI Dept of Per & Trg. OM No. 11012/1/90-Est (A) dated the 28th Feb 1990, published in Chapter 2 (The Administrative tribunals, Act 1985, Central Administrative Tribunal (Act, Rules and Orders) by Muthuswamy and Brinda).

ANS-I
ANS NO 1 PART A**Title: Clarification on requirement of TIN no. in respect of a Transporter for processing Permanent Duty claims****Summary of points**

1. A view was taken by PCDA(Navy) that TIN No of a transporter was required for processing permanent duty claims hence TIN no in case of a permanent duty claim submitted by an Assistant Accounts Officer was verified and it was found that TIN no. quoted in the bill pertained to some other transporter.
2. The claimant contended that he had ensured the requirement of TIN no while hiring the transporter for carriage of his belongings on transfer from Shillong to Mumbai but did not verify the veracity of TIN no.
3. AAO Mr XYZ requested that his bill may be admitted as despite trying to contact the transporter several times, he had not got a positive response and two years had already lapsed and it was not possible for him to visit Shillong again for getting the TIN no verified.
4. PCDA(Navy) admitted the amount on account of only composite transfer grant and travelling allowances from Shillong to Mumbai disallowing Rs1,12,250 on account of transportation of household goods.
5. Mr XYZ contended that there was no provision in FRSR Part-II regarding the requirement of TIN no of a transporter. Even the audit drill circulated by Hqrs office to the various Controllers had no mention of it.
6. The case was referred by PCDA(Navy) to Hqrs office for clarification stating that insistence on TIN no. could check submission of forged/fake consignment notes by the claimants.
7. CGDA office clarified that in terms of Para 2(g) of SR 195, it was the duty of the controlling officer to scrutinize the details given therein before countersigning a claim to satisfy himself about the reasonability of the claim. It was also clarified that since the rule position was silent about non-admittance of claims without TIN no/Service Tax no, the claims be considered in terms of GOI decision no 4 under SR 116 and Para 2(g) of SR 195 without insisting on any such no. on the receipt issued by the transporter.
8. CGDA office, however, advised that since in the instant case receipt produced by the claimant was affixed with TIN no of some other transporter, it amounted to production of false information and was liable for inspection for confirming the genuineness of the claim.
9. Based on the clarification of the CGDA office, the case was taken up with the controlling officer of Mr XYZ i.e. IFA(WNC) with a request to submit a supplementary claim with collateral evidence such as Bank Account statement/cheque issued by the individual in favour of the transporter.
10. IFA(WNC) stated that details of deposits/drawal made by Mr XYZ from his bank account during the period had been verified and the Controlling officer was satisfied with the explanation given by the individual. Supplementary bill alongwith bank statements was submitted to PCDA(Navy) office.
11. The supplementary claim was admitted in audit for release of payment to the officer.

PRECIS

A permanent transfer claim for Rs 137905 pertaining to Mr XYZ, an AAO which was forwarded by IFA(WNC) Mumbai office to PCDA(Navy) for audit and payment was returned by PCDA(Navy) office with the observation that TIN no mentioned in the consignment note of the transporter M/s Advance Carrying Corporation actually pertained to M/S Ali Enterprises. Mr XYZ vide his application dated 10-03-2014 addressed to PCDA(Navy) submitted that he had booked his household goods on transfer from Shillong to Mumbai with M/s Advance Carrying Corporation after verifying that they had a TIN no but he did not check the veracity of TIN no provided by the transporter. He stated that after receipt of the observation, he had tried to contact the transport company several times but could not get a positive response. He pleaded that since two years had already passed and Shillong was far away from Mumbai, it was not possible for him to visit Shillong again for getting the needful done. He requested for admitting the claim to save him from financial hardship.

PCDA(Navy) passed the claim for Rs 25655 on account of composite transfer grant and travelling allowances only disallowing an amount of Rs 112250 on account of transportation of household goods from Shillong to Mumbai due to non-submission of correct TIN no of the transporter M/s Advance Carrying Corporation. Mr, XYZ was also asked to remit the balance amount of Rs 74345 on MRO out of the advance drawn for Rs 100000

Mr XYZ represented to PCDA(Navy) that he had paid an amount of Rs 112250 to the transporter and he was not aware that TIN no shown by the transporter in the bill pertained to some other transporter. He also contended that there was no provision laid down in FRSR Part-II to insist upon the requirement of TIN no of a transporter. He stated that even the audit drill of permanent duty claims prepared by PCA(Fys) Kolkata which was circulated by Hqrs office to the various Controllers had no mention of it. He requested that his bill may be admitted in full

On perusal of the contents of the representation, the matter was referred by PCDA(Navy) to Hqrs office for clarification bringing out full facts of the case. It was apprised to CGDA office that this office had been verifying the TIN nos on the invoices of the transporters while auditing permanent duty claims but the claimants were contesting this on the grounds that there was no provision in FRSR for insisting on TIN nos. of transporters. It was brought to the notice of Hqrs office that this requirement was insisted upon by this office to check submission of forged/fake bills.

The matter was examined by CGDA office and it was conveyed vide Hqrs letter dated 14-05-2015 that since in the instant case the receipt produced by the claimant was affixed with TIN no of some other transporter, it amounted to production of false information and was liable for inspection for confirming the genuineness of the claim. It was also clarified that in terms of Para 2(g) of SR 195, it was the duty of the controlling officer to scrutinize the details given therein before countersigning a claim in order to satisfy himself about the reasonability of the claim. CGDA office advised that since the rule position was silent about non-admittance of claims not having TIN no/Service Tax no, the claims be considered in terms of GOI decision no 4 under SR 116 and Para 2(g) of SR 195 without insisting on any such no. on the receipt issued by the transporter.

On receipt of clarification from Hqrs office, PCDA(Navy) took up the matter with IFA(WNC) i.e. the controlling officer of Mr XYZ informing him about CGDA's clarification with a request to submit a supplementary claim with collateral evidence such as Bank Account statement/cheque issued by the individual in favour of the transporter so that genuineness of the transaction could be established. IFA(WNC) was also informed that since production of a receipt affixed with TIN no of some other transporter amounted to producing false information, the claim was liable for inspection to confirm its genuineness.

Accordingly, supplementary claim with relevant bank statements was submitted to PCDA(Navy) with the recommendation of IFA(WNC) stating that he was satisfied with the explanation given by the individual and nothing adverse had come to their notice with respect to the individual. In view of the recommendations of the Controlling officer i.e. IFA(WNC), the claim was admitted in audit and payment released to the individual.

Ans-2

BEFORE THE CENTRAL ADMINISTRATIVE TRIBUNAL CHANDIGARH

COUNTERAFFIDAVIT

(On behalf of the respondents)

In

OA NO.XYZ of 2013

IN THE MATTER OF

SHRI RAJESH KUMAR -----APPLICANT

VERSUS

UNION OF INDIA & OTHERS-----RESPONDENTS

Affidavit of Sh ABC, IDAS, aged about _____ years, son of Sh _____.

I, the above named deponent, do hereby solemnly affirm and respectfully state as follows:

1. That the deponent is presently serving as Dy Controller of Defence Accounts in the office of PCDA(WC) Chandigarh and is well acquainted with the facts of this case and is competent to file the present affidavit on behalf of the respondents.

REPLY ON MERITS

2. The contention of the applicant that he was awarded the penalty of censure without holding a Departmental Inquiry is not valid as in terms of Rule 16(1)(b) of CCS(CCA) Rules, in case of minor penalty charge sheet, it is not mandatory to hold the inquiry; the disciplinary authority is competent to impose a penalty after taking into consideration the contents of the individual's reply to the chargesheet. As regards the applicant's plea that censure should not affect promotion as he has not been awarded a penalty of withholding of promotion, kind attention is invited to the provisions of para 3.1 of the DOP&T OM dated 14-09-92 which states that if any penalty is imposed on the Govt servant as a result of disciplinary proceedings, the findings of sealed cover are not to be acted upon and case of promotion be considered by next DPC in the normal course having regard to the penalty imposed on the Govt servant. Accordingly the individual was not promoted along with his conferers and his case was put in the sealed cover by DPC as a chargesheet had already been issued to the applicant. The case of the applicant will be put up for adjudication before the next DPC in terms of the provisions of DOP&T OM ibid. The OA, therefore, deserves to be dismissed on above grounds.

PRAYER

- 3 In view of the aforesaid facts and submission, the OA is devoid of merit and hence is liable to be dismissed with cost. It is prayed accordingly.

RESPONDENT

THROUGH

(GOVT COUNSEL)

Station

Dated

VERIFICATION:

Verified at Chandigarh on this _____ day of _____, 2013 that the contents of paragraph 1 and 2 are true and correct to the best of my knowledge and the remaining is believed to be correct as per legal advice received.

RESPONDENT

~~Ans-3~~
~~AS NO 3~~
XYZ
PCDA(Navy)

Pay/II/NPS Corr
Office of the
PCDA(Navy), Mumbai
Dated

Dear

I am writing in connection with non-receipt of S1 Forms in respect of subscribers to National Pension System(NPS) that came into operation with effect from 01/01/2004. All the government servants who have joined service on or after Jan 1,2004 are required to subscribe to NPS. On joining service, a Government servant is required to furnish S1 Form in which particulars such as his/her name, designation, scale of pay, date of birth, nominees for the fund, relationship of the nominee(s), bank details etc are mentioned. Despite our repeated reminders to your unit, there are still 28 personnel of your unit from whom the S1 forms are awaited (list annexed at 'A'). Since progress on getting S-1 forms filled up in left out cases is not satisfactory, I am constrained to seek your kind indulgence in getting the needful done in the matter.

2. Needless to mention that if this issue is not addressed appropriately in a time bound manner, it may lead to many unwarranted legal ramifications and at any given eventuality the benefits cannot be passed on to the subscribers or to the family in the absence of duly accepted S1 forms, which is the primary document in the NPS. A major implication of non-filling up of S-1 forms and timely allotment of PRAN is that the individual's contribution as well as the Government's contribution cannot be credited to his NPS account and there is a loss of interest on the contributions so recovered.

3. May I, therefore, request you to examine this issue at your level and suitable instructions may be issued to all concerned to comply with the immediate submission of S1 forms. In case, for various reasons S1 forms cannot be obtained either due to the individual having been transferred out or retired or resigned etc, specific details for its non-compliance be furnished.

4. Further, I take this opportunity to reiterate that as the submission of S1 forms for the new recruits who fall under the NPS scheme is mandatory, the S1 forms may be got completed on the date of appointment itself alongwith other forms relating to oath of allegiance, etc. With your active cooperation, it shall be our endeavour to achieve zero pendency in this regard.

5. Your earnest cooperation is solicited

With

Yours

RADM ABC

Admiral Superintendent

Naval Dockyard

Mumbai

ANS-NO 4.

Office of the Controller General of Defence Accounts

Ulan Batar Road, Palam, Delhi Cantt-110010

Subject: Delay in preferment of pension claims in respect of PBOR of Army, Navy and Air Force

As per extant orders, claims for service pension in respect of personnel below officer rank (PBOR) are required to be submitted to the Pension Sanctioning Authority concerned viz PCDA(P) Allahabad in respect of the Army, PCDA(Navy) Mumbai in respect of the Navy and JCDA(Air Force) New Delhi in respect of Air Force at least four months in advance of their retirement from service. This arrangement has been made with a view to ensuring that the pensionary awards in case of the personnel are notified in the PPO well before their discharge/retirement and the pension certificates are handed over to them before they are discharged.

2. It has been observed that the above time schedule is not being followed by the concerned Record Offices scrupulously. As per the information received from various PSAs, during 2014-15, only 50% cases were received within the stipulated time by PCDA(P) Allahabad whereas the position with respect to PCDA(Navy) was more grave with only 35% cases having been received in time; the position on Air Force was slightly better though not satisfactory with JCDA(Air Force) receiving about 65% cases four months in advance of the date of retirement of the PBOR. This position cannot be termed as satisfactory.

3. Ministry of Defence is requested to look into the matter and issue instructions to Service Headquarters to ensure that the timeframe for submission of pension claims to PSAs is strictly followed by Record Offices in order to avoid delay in finalization of payment of pensionary dues to the retiring personnel. This would definitely help in reducing the instances of CAT/court cases and even interest payments at a later stage. A copy of the instructions issued to Service Headquarters may also be please endorsed to this office.

(ABCD)

ACGDA(Pension)

Sh XYZ, Under Secretary,

Ministry of Defence(Pension/Policy)

Department of ESW, Sena Bhawan,

New Delhi

UO No. Aaa/ccc/2015 dated

Copy to:

1. Principal Director(P&A)
IHQ MOD(Army)
New Delhi
2. Principal Director(P&A)
IHQ MOD(Navy)
New Delhi
3. Principal Director(P&A)
IHQ MOD(Air Force)
New Delhi
4. PCDA(P) Allahabad
PCDA(Navy) Mumbai
5. JCDA(Air Force) New Delhi

For information and with a request to issue instructions to the Record offices to adhere to the prescribed time schedule for submission of pension claims.

For information. You are also requested to take up the matter with Record Offices under your jurisdiction for getting the needful done in the matter.

(ABCD)

ACGDA(Pension)

ANS NO 5.

Ans-5

**CONTROLLER GENERAL OF DEFENCE ACCOUNTS,
ULAN BATAR ROAD, PALAM, DELHI CANTT 110 010
(IFA WING)**

No IFA/

Dated 24/01/2014

To

All PIFAs/IFAs

(All Dedicated and Nominated)

Sub: Piecemeal observations and delay in processing financial concurrence cases.

Kindly refer to HQrs Office letter No. IFA/231 dated 05/10/2010 vide which it was advised to all IFAs/Pr.IFAs that all observations are raised in one go and not in piecemeal. It was also brought out in the letter ibid that to avoid unnecessary return of case files, a list of common shortcomings may be prepared and brought to the notice of CFAs for further necessary action. The need for holding regular fortnightly/monthly meetings with the executives at appropriate level to discuss the ongoing procurement proposals was also emphasized.

2. Notwithstanding the above, many grievances/complaints from executive side, are being received in this HQrs office duly highlighting the issues of piecemeal observations & inordinate delay in finalization of proposals. This issue was also raised by HQ IDS during Fourth Apex Level Committee Meeting held on 20.12.13 and the authorities expressed their concern on this issue.

3. Further, reference is also invited to Appendix 'A' to DPM 2009 wherein time frame for procurement at each stage, has been mentioned. It is therefore, re-iterated to ensure the compliance of the instructions as indicated at Para 1 above.

Jt CGDA (IFA)

Copy to

- (i) JS & Addl FA. MOD (Fin)
- (ii) IHQ MOD (Army)
- (iii) IHQ MOD (Navy)
- (iv) IHQ MOD (Air Force)
- (v) HQrs IDS
- (vi) DG Coast Guard



For information please.

Jt CGDA (IFA)

ANS NO 6,

XYZ IDAS

PCDA(Central Command)

DO no.

Office of the Principal Controller of
Defence, Accounts(Central
Command)

Lucknow

Dated

Dear

I am writing to you to bring to your kind notice non-recovery of overpayments which have been observed during the course of post audit of ECHS vouchers paid out of cash assignment.

2. During post audit of ECHS vouchers submitted to this office by various ECHS polyclinics, it has been observed that payments to empanelled hospitals and individual beneficiaries have been made without restricting the amount to entitlement. This has resulted in huge overpayments. Our LAOs are also pursuing overpayment cases with the concerned Station Cells. However, it is regretted to inform that till date neither any recovery has been effected nor the system has been set in order to prevent such overpayments. Our various references to the ECHS polyclinics during the last one year have also gone unactioned.

3. It is seen from the MOUs with the empanelled hospitals that there is a provision for recovery of overpayments and even encashment of PBG for overbilling and for prescribing unnecessary procedures. As such the amount of overpayment is liable to be recovered from the empanelled hospitals.

4. I would request your personal intervention in the matter for expeditious recovery of overpayments and their credit to the Government account. A re-look at the system of making payments to empanelled hospitals and individual beneficiaries and incorporation of checks and balance in the system would help prevent overpayments in future. I would also request you to issue instructions to all concerned to take immediate steps for recovery/adjustment of overpayments already reported to the ECHS Polyclinics by this office. A copy of the instructions so issued may also be endorsed to this office.

5. I shall be grateful for an early action in the matter.

With

Yours

Maj General ABC,

Managing Director,

Central Organization ECHS, Delhi Cantt

PAPER- IX THEORY

Ans 1/1 Q.2

(a) (a) Answer the following -

(1 X 5)

- (i) The difference between main memory and storage is that main or primary memory is.. Temporary and secondary memory or storage is ..Permanent
(Permanent, temporary)
- (ii) The language that a computer can understand and execute is called..Machine Language
- (iii) The brain of computer is..CPU
- (iv) Multiple choice examination answer sheets can be evaluated automatically by ..OMR device (Optical Mark Reader)

Ans 1(B) Q.3

(b) Expand the following abbreviations -

(1 X 5)

- (i) **MPLS** - Multiprotocol Label Switching (MPLS)
- (ii) **VPN** - Virtual Private Network
- (iii) **ICT** - Information Communication Technology
- (iv) **SFTP** - Secure File Transfer Protocol / SSH File Transfer Protocol
- (v) **MICR**- Magnetic Ink Character Recognition Code

Ans 2 Q.3

State whether the following statements are true or false

(1 X 10)

- (i) VDUs can be used both as input and output devices. T
- (ii) Intermediate results of processing are held in a mass storage unit. F
- (iii) A high-level language can be understood by a computer without using translation. F
- (iv) The machine languages of all computers are identical. F
- (v) Linux is quite suitable for priority oriented multitasking operations but not suitable for multiuser tasks. F
- (vi) When a folder is copied to another place, the subfolders in the folder also get copied. T
- (vii) Privacy protection depends on judicial and legislative decisions. T
- (viii) Secondary memory is slower than the main memory. T
- (ix) When all files in a folder are deleted, the folder is automatically deleted. F
- (x) You can delete files by dragging them to the Recycle Bin. T

Ans 3:-
Q.4

Explain the following in not more than two sentences –

(2 X 5)

- (i) **Ergonomics** - Ergonomics (or human factors) is the scientific discipline concerned with the understanding of interactions among humans and other elements of a system, and the profession that applies theory, principles, data and methods to design in order to optimize human well-being and overall system performance.
- (ii) **Backup** - refers to the copying and archiving of computer data so it may be used to restore the original after a data loss event.
- (iii) **Automated Office** - Office automation refers to the varied computer machinery and software used to digitally create, collect, store, manipulate, and relay office information needed for accomplishing basic tasks.
- (iv) **World Wide Web** -It is an open source information space where documents and other web resources are identified by URLs, interlinked by hypertext links, and can be accessed via the Internet. The World Wide Web was central to the development of the Information Age and use to interact on the Internet. World Wide Web (abbreviated as WWW or W3, commonly known as the Web) is a system of interlinked hypertext documents that are accessed via the Internet. With a web browser, one can view web pages that may contain text, images, videos, and other multimedia and navigate between them via hyperlinks.
- (v) **E-Commerce** - E-commerce (electronic commerce or EC) is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the Internet. These business transactions occur in business-to-business, business-to-consumer, consumer-to-consumer or consumer-to-business.

Ans 4:-
Q.5

What is Password and why it is necessary? Mention three steps you would take to ensure security of your password?

A password is a word or string of characters used for user authentication to prove identity or access approval to gain access to a resource (example: an access code is a type of password), which should be kept secret from those not allowed access. User names and passwords are commonly used by people during a log in process that controls access to protected computer operating systems, mobile phones, cable TV decoders, automated teller machines (ATMs), etc. A typical computer user has passwords for many purposes: logging into accounts, retrieving e-mail, accessing applications, databases, networks, web sites, and even reading the morning newspaper online. It is necessary to secure Data and network.

Ensure security of your password

1. Use a different password for each site
2. Avoid Common Patterns
3. Use Longer Passwords
4. Watch out for Phishing
5. Use a Password Manager
6. Not to share Password
7. Pick a password that will be hard for someone else to guess.
8. Use different passwords for different accounts.
9. Best passwords are longer than 8 characters and contain numbers and symbols.
10. Use 2-step verification/authentication (where you use your password as well as a code that's sent to your phone or email).
11. Uncheck the "remember me" or "keep me logged in" feature.
12. Always remember to log off.
13. Change your password often (today, for instance, on World Password Day!).
14. Be strategic with secret questions and answers.

Q.5 What is software? What are system software and application software?

(10)

Software refers to computer programs. A computer program is a set of instructions written by a computer programmer to control the computer's activity. The computer program not only coordinates and controls the internal operations and resources of the computer system, but also provides the interface through which the user instructs the computer to perform specific tasks including the input, processing, output, and storage of data.

Systems software:- The group of programs that control and coordinate the resources and operations of a computer system are known collectively as the systems software. The systems software controls basic computer operations and coordinates the activity of the other two software types. The systems software has many tasks related to the operation and control of the computer's resources, but its primary role for computer users is related to file management and the control of the devices attached to the computer. For example, users will use one or more systems-control programs to copy or delete files, to check the status and contents of storage devices, and to regulate input and output speeds and protocols. Example Operating system

Applications software -> Applications software includes most of the types of programs we use every day to get our computerized work done. Applications programs are widely used in our society for entering and editing text (word processing and desktop publishing programs), for entering and manipulating numeric data (spreadsheets and many other business programs), and for record keeping (database management programs). These types of programs are sometimes referred to as general-purpose applications.

ANS. -5

Ans 6 -

Q 8 What is a UPS? Why is it necessary to properly shut down a computer as well as a UPS?

ANS-6

Answer: An uninterruptible power supply, also uninterruptible power source, UPS or battery/flywheel backup, is an electrical apparatus that provides emergency power to a load when the input power source, typically mains power, fails. A UPS differs from an auxiliary or emergency power system or standby generator in that it will provide near-instantaneous protection from input power interruptions, by supplying energy stored in batteries or supercapacitor.

Why is it necessary to properly shut down a computer?

Answer:

Prevent any kind of hardware and software failure

From a software perspective, an operating system and the programs you run on it tend to accumulate all sorts of cruft over extended periods of use – temporary files, disk caches, page files, open file descriptors, pipes, sockets, zombie processes, memory leaks, etc. etc. etc. All that stuff can slow down the computer, but it all goes away when you shut down or restart the system. So shutting down your computer every once in a while – and I do mean actually shutting down, not just hibernating or putting it to sleep – can give it a “fresh start” of sorts and make it seem nice and zippy again.

(10)

Ans 7 -

Q 9 Differentiate between -

(2.5 X 4)

(i) **RAM and ROM** → Data in RAM is not permanently written. When you power off your computer the data stored in RAM is deleted. ROM is a type of non-volatile memory. Data in ROM is permanently written and is not erased when you power off your

(ii) **Row and Column in a database** → a row is a record. A column is a field or attribute. Rows contain information on a certain subject (name, gender, age, etc) A column contains similar information about everyone listed in that database (for example Name)

(iii) **Virus and Bug** →

A virus is a small software program that interferes with computer operation. IT may corrupt or delete data on a computer, use an e-mail program to spread the virus to other computers, or even delete everything on the hard disk.

Virus is a set of instructions mainly generated by some hackers to destroy computer.

Bug → an error or defect in software or hardware that causes a program to malfunction. Bug is an error caused by any software fail.

(iv) **Firmware and Liveware ->**

Firmware is a prewritten program that is permanently stored in read-only memory. It configures the computer and is not easily modifiable by the user. Example is BIOS(Basic Input Output Services) instructions. Firmware is software embedded within a hardware device. It usually comes on a flash ROM or in a binary image file.

Liveware- It is the term generally used for the people associated with and benefitted from the computer system.

(10)

Ans 8
Q. 22 Give two examples of each one of the following -

(i) **Input Device ->** Cameras, Video Capture Hardware, Trackballs, Barcode reader, Digital camera, Gamepad, Joystick, Keyboard, Microphone, MIDI keyboard, Mouse (pointing device), Scanner, Webcam, Touchpads, Pen Input, Microphone, Electronic Whiteboard,

(ii) **Output Device ->** Monitor, Printers, Plotters, Projector, LCD Projection, Speaker

(iii) **Storage Device ->** Pen Drive, CD, DVD, Blue-Ray disk, Hard disk, Floppy disk, USB Devices, Memory Card, Multimedia Card, RAM, ROM, Tape Drive, Cloud storage, Flash memory, Cassette tape, 8-Track tape

(iv) **Operating System ->** Microsoft Windows 7, Windows 8, Ubuntu, Windows 8.1, Windows XP Professional, Linux Mint, Macintosh OSX, Android, Windows XP, Fedora, BlackBerry 10, Windows Vista, Mac OS X Leopard, Windows 98

(v) **Internet Search Engine ->** Google, Bing, Yahoo, Ask.com, AOL.com, Blekko.com, Wolframalpha