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NO. AN/SAS/16200/SAS-II/CBT/2023/PROG

Dated: 05.09.2023

To

**All PCsDA, including Principal IFAs
All Controllers of Defence Accounts, including IFAs/RTCs
The Principal Controller of Accounts (Fys), Kolkata**

**Sub: Display of Mock Test for SAS Part-II Examination September, 2023 on
Computer Based Test (CBT)**

**Ref: HQrs. Office Most Important Circular NO.AN/SAS/16200/SAS-II/CBT/
2023/PROG dated 11.08.2023**

In accordance with Para 15 of HQrs Office circular cited under reference in order to familiarize the candidates with the interface of Computer Based Test (CBT), the Mock Test for all the papers of SAS Part-II Examination (CBT) can be accessed through the link mentioned in the under mentioned table. Candidate can click on the said link and practice the question paper displayed as many time as he/she wants.

2. Login credentials for Mock Test are as under:

PAPER	Mock Link	Language
Paper VI(Section I,II & III-Army)	https://mock.cbtextamportal.in/#/login/04	Bilingual
Paper VI(Section I,II & III-Air Force)	https://mock.cbtextamportal.in/#/login/03	Bilingual
Paper VI(Section I,II & III-Navy)	https://mock.cbtextamportal.in/#/login/05	Bilingual
Paper VII (Section I & II - Army)	https://mock.cbtextamportal.in/#/login/07	Bilingual
Paper VII(Section I & II - Air Force)	https://mock.cbtextamportal.in/#/login/06	Bilingual
Paper VII(Section I & II - Navy)	https://mock.cbtextamportal.in/#/login/08	Bilingual
Paper VIII	https://mock.cbtextamportal.in/#/login/10	Bilingual
Paper IX	https://mock.cbtextamportal.in/#/login/09	Bilingual


Note: The practice questions in the Mock Test are meant for familiarization with the pattern of Computer Based Test (CBT) only, as such there is a repetition of questions in each paper. However, in addition to the Model Questions already circulated vide HQrs. Office most important circular No. AN/SAS/16200/SAS-II/CBT/2023/PROG dt. 10.07.2023, some more questions depicting the pattern of the questions in the examination are also enclosed as Annexure "A" for guidance of the candidates. It is reiterated, that the questions in Annexure are indicative of the pattern of the questions only and under no circumstances be presumed comparable with the standards of questions of the papers of the forthcoming examination in the revised pattern of Computer Based Test.

3. It may be brought to the notice of the candidates that instructions for each paper displayed on the screen will be bilingual during the examination. The same may not be treated as final as these may be subject to minor changes, if any, as per requirements of Computer Based Test (CBT).

4. It is further clarified that being Multiple Choice Question Papers, answers of each question will have four options. There is no provision of writing any authority in the Answer in Paper VI (Service Regulations) & Paper VII (Works, Stores and Internal Audit) which are to be attempted with books.

5. The contents of the circular may be brought to the notice of all candidates.

Encls: Annexure "A"



(S.K.Khantwal)
ACGDA (AN-SAS)

Copy to:-

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(S.K.Khantwal)
ACGDA (AN-SAS)

ANNEXURE "A"

Paper VI: SERVICE REGULATIONS (PRACTICAL)

Common & Army (Section I, II & III)

1. Which of the following shows the correct rule position :
 - (a) Continuation of an existing post beyond the specified duration requires explicit approval of Ministry of Finance. However, proposals for increase in emoluments for an existing post(s) do not require approval of Ministry of Finance
 - (b) All proposals for increase in emoluments for an existing post(s) require approval of Ministry of Finance. However, continuation of an existing post beyond the specified duration does not require explicit approval of Ministry of Finance.
 - (c) Continuation of an existing post beyond the specified duration as well as proposals for increase in emoluments for an existing post(s) require approval of Ministry of Finance
 - (d) None of the above
2. The Ministry or Department may sanction the grant of an advance to a Government Pleader in connection with law suits, to which Government is a party, up to the maximum limit of:
 - (a) Rupees ten thousand at a time
 - (b) Rupees fifty thousand at a time
 - (c) Rupees five thousand at a time
 - (d) Rupees twenty-five thousand at a time
3. Government employees shall submit self-declared justification in case of:
 - (a) Any bookings made within less than 48 hours of intended travel on Tour
 - (b) Any bookings made within less than 72 hours of intended travel on Tour
 - (c) Any bookings made within less than 24 hours of intended travel on Tour
 - (d) Any bookings made within less than 96 hours of intended travel on Tour
4. Which of the following deductions should not be made from the substance allowance?
 - I. Subscription to a General Provident Fund
 - II. Amounts due on Court attachment
 - III. Recovery of loss to Government for which a Government servant is responsible
 - (a) Statement I and II are true
 - (b) Statement I and III are true
 - (c) Statement II and III are true

- (d) Statement I, II and III are true
5. A Government servant was required to attend an examination for promotion within the normal scope of the Government servant's department. How will the day/days of the examination and the reasonable time required for the journey be treated?
- (a) The day/days of the examination will be treated as period spent on duty. The reasonable time required for the journey will be regularized by granting leave due to the Government servant
- (b) The day/days of the examination and the reasonable time required for the journey will be treated as periods spent on duty
- (c) The day/days of the examination and the reasonable time required for the journey will be regularized by granting leave due to the Government servant
- (d) The day/days of the examination and the reasonable time required for the journey will be treated as periods spent on duty if and only if the Government servant passes the examination
6. The payment of retirement gratuity has been authorized to a PBOR after 9 months from the date of his retirement. Delay in payment is attributable to administrative lapse and for no fault of the retiring PBOR. How should the case be dealt with?
- (a) Action shall be taken to fix responsibility for the delay in the payment of gratuity and disciplinary action shall be taken against the official/officials responsible for it
- (b) Action shall be taken to fix responsibility for the delay in the payment of gratuity and disciplinary action shall be taken against the official/officials responsible for it and Interest at the rate applicable to Armed Forces Personnel Provident Fund deposits will be allowed beyond the period of 3 months from the date of retirement
- (c) Interest at the rate applicable to Armed Forces Personnel Provident Fund deposits will be allowed beyond the period of 3 months from the date of retirement
- (d) No action is required to be taken in such a case
7. In which of the following cases Pay and Allowances of a PBOR is forfeited?
- I. Desertion
- II. Absence without leave/overstayal
- III. Imprisonment awarded by a criminal court or a court martial
- IV. Confinement, if followed by conviction by a criminal court or court martial
- (a) Case I and III
- (b) Case I and III, IV

- (c) Case I, III and IV
- (d) Case I, II, III and IV

Sec II-B (Air Force)

1. How many persons are entitled to attend the funerals of married service personnel who dies during harness
 - (a) Two relatives of the deceased will be allowed conveyance to attend the funeral
 - (b) Three persons may be allowed conveyance
 - (c) Only one relative of the service personnel is allowed to attend the funeral of deceased
 - (d) The competent authority as allowed by the OC, Hospital
2. An officer was required to take an obligatory departmental examination for his promotion at an outstation examination center thereby involving an overnight journey. The officer can
 - (a) Claim Travelling allowance (TA) & Daily Allowance (DA) as if he is on Temporary Duty
 - (b) Not claim either TA or DA
 - (c) Claim TA, but not DA, as if he is on Temporary Duty
 - (d) Claim DA, but not TA, as if he is on Temporary Duty
3. An IAF officer can draw advance for Leave Travel Concession for himself & his family
 - (a) 95 days before the proposed date of outward journey
 - (b) 95 days before the proposed date of return journey
 - (c) 90 days before the proposed date of outward journey
 - (d) 90 days before the proposed date of return journey

Section II-C (Navy)

1. Submarine Allowance will not be admissible to sailor in which of the following cases?
 - (a) He is drawing Submarine Duty Allowance
 - (b) Remains medically unfit for services in submarine for a period of 60 days
 - (c) He is qualified for service in submarine and is appointed spare crew
 - (d) None of the above
2. Which of the following is used for promulgating all casualties in respect of Naval Officers and Sailors especially those affecting Pay & All?
 - (a) IN (Pay) 238
 - (b) IN 271
 - (c) IN (Pay) 236

- (d) Both a & c above
3. Which of the following conditions define grant of HBA to Defence personnel
- (a) Grant of HBA at the rate of 34 months' basic pay subject to a maximum of Rs 7 lakhs or cost of the house /flat, or the amount according to repaying capacity whichever is least
 - (b) Grant of HBA at the rate of 34 months' basic pay subject to a maximum of Rs 6 lakhs or cost of the house /flat, or the amount according to repaying capacity whichever is least
 - (c) Grant of HBA at the rate of 34 months' basic pay subject to a maximum of Rs 7 lakhs or cost of the house /flat, or the amount according to repaying capacity whichever is higher
 - (d) Grant of HBA at the rate of 34 months' basic pay subject to a maximum of Rs 7 lakhs or cost of the house /flat, to be increased upto 25% by the HOD i.e. Chief of Logistics, Indian Navy

Paper VII: WORKS, STORES AND INTERNAL AUDIT (PRACTICAL)

Common (Section I)

1. Read the following statements about Approximate Estimates (AEs):
 - I. The engineer authorities will prepare the AEs in the prescribed Performa Appendix 'F'
 - II. Provision will be made in the estimates for special T&P since a central provision is made for this purpose under Sub Head E(a) of Minor Head 111-Works to cater for special T&P for all projects
 - III. Contingencies will be provided at 3% of the estimates
 - IV. No special items of works or superior specification will be included without specific approval of the CFA

Choose the correct statement (s):

- (a) I and II
 - (b) II and III
 - (c) III and IV
 - (d) All of the above
2. Please read the following statements and choose the correct option:
 - I. Works Review Committee will be set up for each Service by the MoD at the level of Joint Secretary including Defence (Finance) representative for carrying out Quarterly Review of the planning and implementation of works projects costing more than Rs. 100 crore.
 - II. In case of all projects/works costing more than Rs. 150 crore, a representative of the User will be nominated as Project Officer to coordinate planning and functional aspect of the User's requirement with the engineers from the commencement to the completion of such works.
 - III. PMG to be detailed for projects exceeding Rs. Five lakhs by the Stn Cde and works above Rs. 10 crore by the Command HQ.
 - IV. During the execution of works, as far as possible, any demand for change in scope of work or retrofitting of designs and /or specifications will be discouraged as it leads to interference with works programmes and delay in completion of projects.

- (a) II and IV
- (b) I and IV
- (c) I, II and III
- (d) I, III and IV

3. Which of the following Statement(s) regarding local audit of MES is(are) correct
- I. The local audit of MES accounts will normally be carried out quarterly
 - II. Selection of bills to be checked with Measurement Books (MBs) will be done by the Auditor duly ensuring that scrutiny is spread over as many books as possible
 - III. One month's account will be selected for audit
 - IV. Number and pages of MBs must be checked arithmetically
- (a) Statements II and IV are correct
 - (b) Statements III and IV are correct
 - (c) Statements I, II and IV are correct
 - (d) All the Statements are correct
4. Identify the incorrect statement
- I. FoC-in-C may sanction Special Works up to Rs. 10 lakhs under their inherent powers
 - II. Corps Commanders may sanction Authorised Works up to Rs. 150 lakhs with IFA concurrence
 - III. CISC may sanction demolition of buildings upto Rs. 1200 lakhs with IFA concurrence
 - IV. CO (below rank of Brigadier) may sanction Special Works up to Rs. 2 lakhs with IFA concurrence
- (a) All the Statements are correct
 - (b) Statement I is incorrect
 - (c) Statement III is incorrect
 - (d) Statement I and II are incorrect
5. Who has the power to order closure of a road in a Cantonment?
- (a) GOC-in-C
 - (b) Station Commander
 - (c) CEO, Cantt Board
 - (d) Govt. of India

Section II(A) Army

6. The vocabulary rate of an item issued to a training establishment for instructional purposes is Rs.3000/-. At what rate will the issue be made to the training establishment?
- (a) Rs.1500/-
 - (b) Rs.3000/-
 - (c) Free issue

(d) Can't be issued

7. Match the following returns of vehicle Record and POL accounting which will be subject to the audit Defence Accounts Department :

I	IAFZ-2212 (Revised)	P	Vehicle Log Book
II	IAFZ-2209 (Revised)	Q	Vehicle Register
III	IAFZ-2197 (Revised)	R	Kilometre Card
IV	IAFZ-2186	S	Car Diary

- (a) I-P, II-Q, III-R, IV-S
(b) I-R, II-S, III-P, IV-Q
(c) I-Q, II-P, III-S, IV-R
(d) I-S, II-R, III-Q, IV-P
8. Which of the following Statement(s) regarding procedure for handling complaints by units in respect of ration stores is(are) incorrect
- I. Units may return stores to the ASC depot if troops complain about their quality
II. Units may refuse to accept delivery of stores they find to be of unacceptable quality
III. If Oi/c Supplies disagrees with unit about the quality of items and feels they are of good quality, the items will at once be placed under guard and orders of OC Station obtained, which will be final
IV. Samples of non-perishable items may be dispatched to military food laboratories for analysis
- (a) All of the above Statements are correct
(b) Statement I is incorrect
(c) Statement III is incorrect
(d) Statements II and III are incorrect

Section II(B) Air Force

9. Which of the following is correct match/discription?
- (a) Category-A - New and unused equipment
(b) Category-B - Repairable equipment
(c) Category-C - Serviceable equipment
(d) Category-D - Beyond economical repair
10. Which of the following types of irregularities will not be included in MFAI report?
- (a) Cases in which the value of the financial irregularity or loss involved is Rs 2 lakhs

- (b) Cases involving irregular maintenance/non-maintenance of account
 - (c) Cases in which the value of the financial irregularity or loss involved is less than 1 lakh
 - (d) Serious irregularity which cannot be translated into financial terms but which in the opinion of PCDA/CDA should be brought to the notice of Service HQ
11. What is done to ensure that there is no unrealistic projection for overhaul of Russian origin aircraft which are in the inventory of the IAF?
- (a) Ensuring that total number of overhauls is more than the total number of overhauls that can be actually performed on the total asset of aircraft at the beginning of the task period minus the total cat E arisings during the task period.
 - (b) Ensuring that total number of overhauls is not more than the total number of overhauls that can be actually performed on the total asset of aircraft at the beginning of the task period minus the total cat E arisings during the task period.
 - (c) Ensuring that total number of overhauls is twice the total number of overhauls that can be actually performed on the total asset of aircraft at the beginning of the task period minus the total cat E arisings during the task period.
 - (d) Ensuring that total number of overhauls is thrice the total number of overhauls that can be actually performed on the total asset of aircraft at the beginning of the task period minus the total cat E arisings during the task period.

Section II(C) Navy

12. A Naval formation issues a Tender notice for supply of 2,25,000 gloves in April 2023 based on current requirements and finalizes the Supply order in July 2023. Meanwhile, another requirement of 2,00,000 gloves is noticed and issued in March 2023. What should be the best process adopted by the formation for procurement of gloves?
- (a) To continue with separate tender processes ensuring that the rates are the same in the short span of supply
 - (b) To invoke repeat order clause even though not made part of the initial tender notice
 - (c) To club the quantities arising within a short span of time and issue a corrigendum to avail the best prices by recourse to economies of scale
 - (d) To continue the central purchase of original quantities and decentralize additional quantities to be procured by the concerned field formations
13. An IDAS officer carries out a review of NLAO. What is he supposed to look into
- (a) Take up independent audit of stores of the unit/formations

- (b) Review that reports and returns are submitted timely and registers are maintained with fly leaf and other instructions
 - (c) Review and settle pending audit observations
 - (d) Finalize MFAI cases after detailed discussions with NLAO
14. Extra issue of milk is authorized to which of the following personnel under the orders of the Commanding Officer?
- I. Boys under 18 years of Age
 - II. All sailors of the Engine Room
 - III. Cooks serving onboard Ships
- (a) Only I
 - (b) Only I and II
 - (c) Only II and III
 - (d) I, II & III

Paper VIII: IFA SYSTEMS WITH ELEMENTS OF LAW

1. What is the normal time/period that should be allowed to foreign vendors to respond to the RFP and to submit their bids?
 - (a) Two weeks
 - (b) five weeks
 - (c) Six to twelve weeks
 - (d) twelve to fifteen weeks

2. What is the evaluation formula for ranking the proposals for the acquisition of systems & ICT system-based project under Quantity and Cost based selection method?(Technical score is 60)
If S= final combine's score
ST= Technical score
SF= financial score
 - (a) $S = ST \times 0.6 + SF \times 0.4$
 - (b) $S = ST \times 0.4 + SF \times 0.6$
 - (c) $S = (ST+SF) \times 0.6$
 - (d) $S = (ST+SF) \times 0.4$

3. Which of the following is not under the definition of Good's in the procurement?
 - (a) Software
 - (b) Live stock
 - (c) Raw Material
 - (d) Books & Periodicals for library

4. Which of the following is incorrect with regard to Modification and Withdrawal of Bids by a vendor?
 - (a) A bidder may modify or withdraw his bid after submission provided that the written notice of modification or withdrawal is received by the purchaser prior to deadline prescribed for submission of bids
 - (b) No bid may be modified after the deadline for submission of bids
 - (c) No bid may be withdrawn in the interval between the deadline for submission of bids and expiration of the period of bid validity specified
 - (d) No bid may be modified or withdrawn after the submission of bids

5. Which of the following should be done to deal with cases of Ex-post Facto Financial Concurrence?

- (a) Ex-post Facto Financial Concurrence may be granted if the reasons submitted for not obtaining prior concurrence are found acceptable by Finance
 - (b) Ex-post Facto Financial Concurrence may be granted if the CFA orders so
 - (c) Ex-post Facto Financial Concurrence may be granted as it is a fait accompli
 - (d) Such cases would be treated as cases of breach of rules and regulations and referred to the next higher CFA for regularization subject to concurrence of IFA to the next higher CFA.
6. In the matters governed by Part I of the Arbitration and Conciliation Act, 1996
- (a) A judicial authority can intervene generally
 - (b) A judicial authority cannot intervene except where so provided in this Part
 - (c) A judicial authority shall not intervene under any circumstances
 - (d) None of the above
7. Under The payment of Wages Act 1936, wages means all remuneration expresses in terms of money payable to a person employed in respect of his employment and includes
- I. Any remuneration payable under award or settlement between the parties or order of court
 - II. Any remuneration is respect of overtime work or holidays or any leave period
 - III. Any additional remuneration viz bonus payable under terms of employment
 - IV. Any remuneration payable on account of travelling allowance or the value of any travelling concession
- (a) (i) & (iii) are correct
 - (b) (i), (ii) & (iii) are correct
 - (c) (i), (iii) & (iv) are correct
 - (d) All are correct

Paper IX: ACCOUNTANCY WITH ELEMENTARY COSTING

1. Given below are some of the assets:

1. Cash
2. Goodwill
3. Stock
4. Loose tools
5. Work in progress
6. Building
7. Preliminary expenses

Which of these assets are current asset?

- (a) 1, 2, 4, 7
- (b) 1, 3, 4, 5
- (c) 1, 2, 4, 5
- (d) 1, 3, 5, 7

2. Consider the following pairs of accounting standards:

- (1) AS – 11: Effects of changing in foreign exchange rates.
- (2) AS – 07: Construction contracts accounting.
- (3) AS – 20: Earning per share
- (4) AS – 25: Interim financial reporting

Which of the above pairs are correctly matched?

- (a) 1, 2 and 3
- (b) 1, 3 and 4
- (c) 2 and 4
- (d) 1,2,3 and 4

3. Sports fund of the club is Rs 10,500 whereas the expense for the year for sports is Rs. 9,300. What amount will be credited to income and expenditure account?

- (a) Rs. 9,300
- (b) Rs. 1,200
- (c) Rs. 19,800
- (d) Rs. 10,500

4. Identify the correct statement (s) with regard to accounting rules

- (a) Credit the receiver and debit the giver

- (b) Credit what goes out and debit what comes in
 - (c) Credit all expenses & losses and debit all incomes & gains
 - (d) All the above
5. In the context of final accounts of a non-profit organization where Receipts and Payments Accounts are prepared which of the following statements hold good?
- (a) Receipts and Payments account begins with the cash in hand and/or at bank
 - (b) Only revenue payments are taken into account
 - (c) Receipts and payments of the past, current and future periods are taken into account
 - (d) Both (a) and (b) are true