

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

मई/May, 2017

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

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

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max.

Marks. 100

**टिप्पणियां/Notes :**

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

Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.

1.	(क)	कितने क्षेत्रीय रक्षा लेखा प्रधान नियंत्रकगण होते हैं? वे कहां स्थित हैं?
	(a)	<b>How many Regional PCsDA are there? Where are they located? (2 marks)</b>
	Ans.	<b>6</b> (Six) Regional PCsDA located at: 1. Pune 2. Chandigarh 3. Jammu 4. Lucknow

		5. Jaipur 6. Bengaluru <b>(Authority - Para 4 of OM Part I)</b>
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	(ख)	कितने वायु सेना कमान एकीकृत वित्तीय सलाहकारगण होते हैं? अनुरक्षण कमान में क्या सम्मिलित होता है?
	(b)	<b>How many Air Force Command IFAs are there? What does the Maintenance Command cover? (2 Marks)</b>
	Ans.	<p>There are <b>7</b> (seven) AF Command IFAs.</p> <ol style="list-style-type: none"> <li>1. IFA(MC) Nagpur</li> <li>2. IFA(WAC) Delhi Cantt.</li> <li>3. IFA(SWAC) Gandhinagar</li> <li>4. IFA(CAC) Bamrauli</li> <li>5. IFA(EAC) Shillong</li> <li>6. IFA(SAC) Trivandrum</li> <li>7. IFA(Trg Command) Bangalore</li> </ol> <p style="text-align: center;"><b>(Authority-</b> Para 5(iii) of OM Part I)</p> <p><b>Maintenance Command-</b> has under its control all the units which are responsible for the repair and / or storage of aircraft, MT and signal equipment, armaments, ammunition and explosives.</p> <p style="text-align: center;"><b>(Authority-</b> Para 6.5 of Appendix 'A' to DSE)</p>
	(ग)	थल सेना मुख्यालय में कितने प्रधान स्टाफ अफसरगण होते हैं? एडजुटेन्ट जनरल की क्या भूमिका होती है?
	(c)	<b>How many Principal Staff Officers are there in AHQs? What is the role of Adjutant General? (2 Marks)</b>
	Ans.	<p>There are <b>4</b> (Four) PSOs:</p> <ol style="list-style-type: none"> <li>(i) Deputy Chief of the Army Staff</li> <li>(ii) Adjutant General-AG</li> <li>(iii) Quarter Master General-QMG</li> <li>(iv) Master General of Ordnance –MGO</li> </ol> <p><b>Adjutant General-</b> He deals with manpower, recruitment, leave, pay allowances and pension and other conditions of services, discipline and ceremonials. He also deals with welfare, health and military law.</p> <p style="text-align: center;"><b>(Authority-</b> Para 4 of Appendix 'A' to Defence Service Estimates)</p>
	(घ)	नौसेना मुख्यालय में कितने प्रधान स्टाफ अफसरगण होते हैं? चीफ ऑफ मैटीरियल की क्या भूमिका होती है?
	(d)	<b>How many PSOs are there in Naval HQs? What is the role of the Chief of Material?</b>

		<b>(2</b>
		<b>Marks)</b>
	<b>Ans.</b>	<p>There are <b>5</b> (Five) PSOs:</p> <p>(i) Vice Chief of naval staff  (ii) The chief of personnel  (iii) The chief of Logistics  (iv) The chief of Material  (v) The Asstt Chief of Naval Staff)</p> <p><b>The chief of Material-</b> He is responsible for Provision, construction and maintenance of ships, weapons, and equipments, naval dockyard and naval armament inspection organizations, marine and electrical engineering.</p> <p style="text-align: right;"><b>(Authority- Para 5.1 of Appendix A to DSE)</b></p>
2.	(क)	निम्नलिखित के लिए रक्षा लेखा विभाग का कौन सा कार्यालय उत्तरदायी है:-
		(i) कांगो में लगाए गए भारतीय शांति बलों के फुटकर स्वामित्व वाले उपस्कर और मृत्यु दावों की प्रतिपूर्ति।
		(ii) डी.ई.ओ. दिल्ली छावनी के रूप में तैनात एक आई.डी.ई.एस. अफसर की सामान्य भविष्य निधि।
		(iii) अखनूर में तैनात तोपखाना रेजिमेन्ट के मेजर अरुण के संबंध में रक्षा सेवा अफसर भविष्य निधि।
		(iv) भारतीय नौसेना में एक कैप्टन के संबंध में अधिवर्षिता पेंशन की स्वीकृति।
	<b>(a)</b>	<b>Which office of the Defence Accounts Deptt is responsible for the following;- (2 Marks)</b>
		<b>(i) Reimbursement of Contingent Owned Equipment and Death Claims of Indian Peace Keeping Forces deployed in Congo.</b>
		<b>(ii) General Provident Fund of an IDES officer posted as DEO Delhi Cantt.</b>
		<b>(iii) DSOP Fund in respect of Major Arun of Arty Regiment posted in Akhnoor.</b>
		<b>(iv) Sanction of Superannuating Pension in respect of a Captain in Indian Navy.</b>
	<b>Ans.</b>	<p>(i) PCDA Hew Delhi  (ii) CDA (Funds) Meerut  (iii) PCDA (O) Pune  (iv) PCDA (Navy) Mumbai</p> <p style="text-align: right;"><b>( Authority- Various codes &amp; Manual)</b></p>
	(ख)	एक नियंत्रक ने एक नियम की स्वयं की व्याख्या के आधार पर एक विशिष्ट बिल को पास करने का निर्णय लिया है। किन्तु उसका उत्तराधिकारी यह पाता है कि बिल का गलत ढंग से भुगतान किया गया था और अपने पूर्वाधिकारी द्वारा दिए गए निर्णय के विरुद्ध निर्णय देते हुए विक्रेता से वसूली का आदेश देता है। कृपया टिप्पणी करें।

	(b)	<p><b>A Controller has taken a decision to pass a particular bill on the basis of his own interpretation of a rule. But his successor finds that the bill was wrongly paid and orders for the recovery from the vendor by over ruling the decision given by his predecessor. PI comment.</b></p> <p><b>(2 Marks)</b></p>
	<b>Ans.</b>	<p>A Principal Controller/Controller may not over-rule a decision given by a predecessor in office without reference to the C.G.D.A.</p> <p style="text-align: right;"><b>(Authority – Para 50 of OM Part I)</b></p>
	(ग)	<p>सीमा सड़क संगठन में श्रेणी 'क' और श्रेणी 'ख' के भंडार क्या हैं? प्रत्येक श्रेणी का एक उदाहरण दें। भंडारों के वर्गीकरण में किसी संदेहों/कठिनाइयों के मामले में कौन सक्षम प्राधिकारी है?</p>

	<p><b>(c) What is Cat 'A' &amp; Cat 'B' stores in Border Roads organization? Give one example in each category. Who is the competent authority in case of any doubts / difficulties in classification of stores?</b></p> <p><b>(2 Marks)</b></p>
<p><b>Ans.</b></p>	<p><b>Category 'A' Stores:</b> - All the <b>Vehicles/Plants/Equipment</b> and its <b>spares</b> are categorised as Cat 'A' stores. For example:-</p> <p>(i) Vehicles.  (ii) Earth moving equipment.  (iii) Constructional equipment like compressor, road roller, stone crusher, etc.  (iv) Spares in respect of items (i) to (iii) above.  (v) Clothing articles.  (vi) Bridging equipment such as bailey bridge and its components</p> <p><b>(Authority-</b> Para 244 of OM Part XIII)</p> <p><b>Category 'B' Stores-</b> <b>Constructional</b> and <b>other Cat B</b> stores. For example-</p> <p>(i) Expendable tools and plants like showel, pick axes, drifters and grinders etc.  (ii) Explosives.  (iii) Constructional stores like cement/steel, timber etc.  (iv) Rations and P.O.L.  (v) Tentage.</p> <p><b>(Authority-</b> Para 246 of OM Part XIII)</p> <p>In case of any doubts and difficulties in regard to the classification of equipment and stores not mentioned above should be referred to D.G.B.R. for clarification.</p> <p><b>(Authority-</b> Note below Para 247 of OM Part XIII)</p>
<p>(घ)</p>	<p>निम्नलिखित के संबंध में सीमा-सड़क संगठन में कार्यों की तकनीकी स्वीकृति प्रदान करने के लिए इंजीनियरिंग प्राधिकारियों की क्या वित्तीय शक्तियां हैं :-</p> <p>(i) डी.जी.बी.आर.  (ii) चीफ इंजीनियरगण  (iii) टास्क फोर्स कमांडर  (iv) ओ.सी. आर.सी.सी.</p>
	<p><b>(d) What is the financial Powers of Engineering authorities for according Technical Sanction of jobs in Border Roads Organisation in respect of the following –</b></p> <p><b>(2 Marks)</b></p> <p><b>(i) D.G.B.R</b></p>

		<p><b>(ii) C.E's</b>  <b>(iii) Cdr TF's</b>  <b>(iv) O.C RCC's</b></p>
	<b>Ans.</b>	<p>Powers of Engineering authorities for according Technical Sanction of jobs in BRO are given below:</p> <p>(i) D.G.B.R - Full Powers  (ii) C.E's - Full Powers  (iii) Cdr TF's - 50 Lac  (iv) O.C RCC's/BCCs - 15 Lac</p> <p style="text-align: right;"><b>(Authority- Para 214 of OM Part XIII)</b></p>
3.	(क)	भाग I और भाग II कार्यालय आदेशों के बीच क्या अंतर है?
	<b>(a)</b>	<b>What is the difference between Part I and Part II office orders? (2 Marks)</b>
	<b>Ans.</b>	<p>Two sets of Office Orders Part I and Part II are maintained in each office:</p> <p>(i) <b>Part I-</b> Office orders are issued <b>to record</b> all orders relating to the <b>procedure and internal working</b> of the office, and maintained as permanent record.</p> <p>(ii) <b>Part II-</b> Office orders contain order <b>relating to personnel</b> of the office such as appointment, transfer, promotion, punishment etc.</p> <p style="text-align: right;"><b>(Authority – Para 491 of OM Part I)</b></p>
	(ख)	<p>निम्नलिखित संक्षिप्तियों के पूरे रूप को बताएं:</p> <p>(i) ए.ओ.सी.-इन-सी.  (ii) बी.आर.डी.बी.  (iii) टी.ए.जी.  (iv) ए.एफ.एम.एस.डी.</p>
	<b>(b)</b>	<b>Give full form of the following (2 Marks)</b>
		<p><b>(i) AOC-in-C</b>  <b>(ii) BRDB</b>  <b>(iii) TAG</b>  <b>(iv) AFMSD</b></p>
	<b>Ans.</b>	<p>(i) Air Officer Commanding-in-Chief  (ii) Border Road Development Board</p>

		(iii) Tele Adm Grant (iv) Armed Forces Medical Supply Depot  <b>(Authority- Various codes and manuals.(Like FR Part I Vol I))</b>
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	(ग)	क्या रक्षा लेखा विभाग का एक सिविलियन अधिकारी सैन्य जांच अदालत के सदस्य के रूप में बैठ सकता है? यदि वह न्यायालय के निर्णय के साथ सहमत नहीं है तो उसके पास क्या विकल्प उपलब्ध हैं?
	(c)	<b>Can a civilian officer of Defence Account Department sit as a member of Military Court of Enquiry? What is the option available to him if he doesn't agree with the conclusions of the Court?</b> <b>(2 Marks)</b>
	Ans.	A Civilian Officer of DAD may be <b>asked to assist</b> at any Military Court of Enquiry but he will <b>not sit</b> as a member of such a court. In the event of a civilian officer of the DAD finding himself unable to agree with the conclusions of the Court, it will be <b>open to him</b> to record a note of <b>dissent</b> . <b>(Authority – Para 490 of OM Part I)</b>
	(घ)	उन श्रेणियों का नाम बताएं जिनमें थल सेना के उच्चतर कमांडरों का वर्गीकरण किया जाता है?
	(d)	<b>Name the classes in which the higher Commanders of the Army are grouped?</b> <b>(2 Marks)</b>
	Ans.	(i) GOC-in-C, Command (ii) Corps Commander (iii) Divisional /Area/ Independent Brigade Gp/ Independent Sub Area Commander (iv) Brigade /Sub Area Commander <b>(Authority –Para 8 of DSR Vol 1&amp; 2 (Chapter 1))</b>
4.	(क)	एक सक्षम वित्तीय प्राधिकारी के रूप में स्वयं की हैसियत से एक सरकारी अधिकारी एक ऐसी फर्म को एक ठेका प्रदान करता है जिसमें उसका पुत्र प्रबंधक के रूप में कार्यरत है। कृपया केंद्रीय सिविल सेवा (आचरण) नियमावली के संदर्भ में उपर्युक्त निर्णय के औचित्य पर टिप्पणी करें।
	(a)	<b>A Government officer in his capacity as Competent Financial Authority approves award of a contract to a Firm in which his son is working as a manager. Please comment on the propriety of the above decision with reference to CCS (Conduct) Rules.</b> <b>(2 marks)</b>

	<b>Ans.</b>	<p>The action on the part of the officer is <b>not in order</b>. The fact of his son being employed in the IT firm in question should have been declared by the officer and he should have thereafter desisted from dealing with the case himself. In such circumstances, a Govt. servant shall <b>refer this matter to his official superior</b> and the contract shall thereafter be disposed of according to the instructions of the authority to whom the reference is made. A recommendation may be made that the case should be decided by another officer of equivalent or superior standing.</p> <p style="text-align: center;"><b>(Authority-Rule 4(3) of CCS(Conduct) Rules)</b></p>
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	(ख)	निंदा और चेतावनी के बीच क्या अंतर है?
	(b)	<b>What is the distinction between Censure and Warning? (2 Marks)</b>
	Ans.	<p>An order of "<b>Censure</b>" is a <b>formal and public act</b> intended <b>to convey</b> that the person concerned has been guilty of some blameworthy act or omission for which it has been found necessary to award him a <b>formal punishment</b>, which is recorded in his confidential records / performance report.</p> <p>Whereas, <b>recorded or unrecorded warning</b> is issued where the misconduct is <b>not serious</b> enough to justify the imposition of the formal punishment of "Censure" but at the same time it is <b>felt necessary to convey</b> the concerned person about his <b>shortcomings</b> so that he can <b>rectify</b> himself.</p> <p><b>(Authority -</b> GID No 1 below Rule 11 CCS CCA Rules (MHA OM no. 39/21/ 56-Ests.(A) dated 13-12-1956</p>
	(ग)	सहायक लेखा अधिकारी और उसका लेखापरीक्षक दोनों कपटपूर्ण कार्यकलापों में लिप्त पाए गए थे और निश्चित कार्याविधियों के पश्चात सहायक लेखा अधिकारी को सेवा से हटाए जाने का बड़ा दंड दिया गया था और लेखापरीक्षक को सेवा से बर्खास्तगी प्रदान की गई थी। कृपया टिप्पणी करें।
	(c)	<b>The AAO and his Auditor both were found involved in a fraudulent activities and after due procedures, the AAO was awarded major penalty of Removal from the service and the Auditor was awarded Dismissal from service. Pl comment. (2 Marks)</b>
	Ans.	<p>After Removal, the AAO can take further employment, whereas the Auditor is disqualified for future employment after dismissal.</p> <p><b>(Authority- Rule 11 (viii &amp; ix))</b></p>
	(घ)	प्राथमिक रिपोर्ट के अनुसार एक लेखापरीक्षक के विरुद्ध कदाचार के पर्याप्त आधार थे। अनुशासनिक प्राधिकारी दोषी से स्पष्टीकरण की मांग करता है। चूंकि उत्तर भी विश्वासपरक नहीं था, अतः अनुशासनिक प्राधिकारी ने लेखापरीक्षक को अनिवार्य सेवानिवृत्ति का दंड प्रदान किया। कृपया टिप्पणी करें।
	(d)	<b>As per the preliminary report, there were sufficient grounds for the misconduct against an auditor. The disciplinary authority calls for the explanation of the accused. Since the reply was also not convincing, the disciplinary authority awarded the penalty of compulsory retirement to the auditor. Pl comment. (2 Marks)</b>
	Ans.	No order imposing any of the penalties specified in clauses (v) to (ix) of Rule 11 shall be made except after an inquiry is held.

		<b>(Authority –Rule 14 (1) CCS CCA Rule)</b>
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5.		निम्नलिखित का संक्षिप्त उत्तर दें:-
	(a)	<b>Give a short answer to the following- (1x4 = 4 marks)</b>
		(क) देश का कौन सा भाग सूचना का अधिकार अधिनियम, 2005 की परिधि में नहीं आता है?
		<b>(a) Which part of the country is not covered by RTI Act, 2005?</b>
	Ans.	J & K <b>(Authority-Section 1(2) of RTI Act, 2005)</b>
		(ख) एक लोक अधिकारी के द्वारा कितने दिनों के भीतर प्रार्थना-पत्र को एक अन्य लोक प्राधिकारी के पास, जो अपेक्षित सूचना को रखता है, अंतरित किया जाना अपेक्षित है?
		<b>(b) Within how many days a public authority is required to transfer the application to another public authority who is holding the required information?</b>
	Ans.	5 days <b>(Authority-Section 6(3) ii of RTI Act, 2005)</b>
		(ग) एक व्यक्ति के जीवन अथवा स्वच्छन्दता से संबंधित मांगी गई सूचना को कितने दिनों के भीतर उपलब्ध कराया जाना चाहिए?
		<b>(c) Within how many days an information sought concerning the life or liberty of a person, should be provided?</b>
	Ans.	48 hours <b>(Authority-Section 7(1) of RTI Act, 2005)</b>
		(घ) केंद्रीय जन सूचना अधिकारी से उत्तर प्राप्त करने के पश्चात अभ्यर्थी के द्वारा केंद्रीय सूचना आयुक्त से संपर्क स्थापित करने से पूर्व क्या कदम उठाया जाना चाहिए?
		<b>(d) After getting a reply from the CPIO, what step the applicant should take before approaching the Central Information Commission?</b>
	Ans.	The applicant should approach the Appellate Authority before going to CIC.
	(ख)	एक अधिकारी के विरुद्ध की गई शिकायतों और उसके विरुद्ध संभावित कार्रवाई के लिए मांगे गए ब्यौरे के लिए एक सूचना का अधिकार प्रार्थना-पत्र प्राप्त होता है। विद्यमान अनुदेशों की शर्तों के अधीन केंद्रीय जन सूचना अधिकारी का क्या उत्तर होना चाहिए?
	(b)	<b>An RTI application asking for details of complaints made against an officer and likely action against him is received. What should be the response of the CPIO in terms of extant instructions? (2 marks)</b>

	<b>Ans.</b>	<p>The information sought qualifies as <b>personal information</b> and <b>no larger public interest is served</b> by it. On the other hand, disclosure of such information is <b>likely to invade privacy</b> of the individual. Hence, this information <b>can be denied</b> in terms of Section (8)(1)(j) of RTI Act. <b>CIC has also given a ruling on it exempting sharing of such information.</b></p> <p><b>(Authority (b):</b> Section (8)(1)(j) of RTI Act, 2005)</p>
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	(ग)	सीमा सुरक्षा बल ने न तो केंद्रीय जन सूचना अधिकारी और न ही अपीलीय प्राधिकारी की नियुक्ति की है क्योंकि सूचना का अधिकार अधिनियम, 2005 के अधीन छूट प्राप्त है। कृपया टिप्पणी करें।
	(c)	<b>The Border Security Force neither appointed CPIO nor Appellate Authority as they are exempted under RTI Act, 2005. Pl comment. (2 Marks)</b>
	Ans.	BSF being an organization indicated under <b>Schedule 'B'</b> read in conjunction with Sub section 1 of Section 24 of the RTI Act, 2005, comes under the <b>exempt category</b> . But the matters pertaining to allegations of <b>corruption</b> and <b>human rights violations</b> are not exempted. Thus, the citizens have a right, though limited, to seek information from these organizations. Therefore it is <b>necessary</b> that the BSF too designate CPIOs and Appellate Authorities.  <b>(Authority – Section 24 (1) of &amp; Schedule B)</b>
6.	(क)	विनियोजन लेखा में क्या व्यवहार किया जाता है?
	(a)	<b>What does the Appropriation Account deal with? (4 Marks)</b>
	Ans.	The Appropriation Accounts deal with:  (I) A general review of expenditure on Defence Services. (ii) Changes in form and classification in the accounts. (iii) Miscellaneous observations. (iv) Appropriation Accounts with explanations for variations between the final appropriations and actual expenditure. (v) Review of Military Engineer Services Expenditure.  <b>(Authority (c)- Para 534 of Defence Audit Code)</b>
	(ख)	विनियोजन लेखा को तैयार करने का क्या प्रयोजन/उद्देश्य है?
	(b)	<b>What is the purpose / object of preparation of Appropriation Account? (2 Marks)</b>
	Ans.	The object of the Appropriation Accounts is to present the audited accounts of expenditure from the appropriations for the year with full explanations of all important variations between the final appropriations and the actual expenditure'.  <b>(Authority (b)- Para 533 of Defence Audit Code)</b>

	(ग)	रक्षा सेवाओं के विनियोजन लेखे को तैयार करने के लिए कौन उत्तरदायी है और इसको किसे प्रस्तुत किया जाता है?
	(c)	<b>Who is responsible to prepare the Appropriation Accounts of Defence Services and to whom it is submitted?</b> <b>(2 marks)</b>
	Ans.	The Secretary (Defence/Finance) / Financial Adviser Defence Services is responsible for the preparation of the Appropriation Accounts of the Defence Services and for their submission to the Comptroller and Auditor General of India and the Director of Audit, Defence Services.  <b>(Authority 9(a) – Para 532 of Defence Audit Code)</b>
7.	(क)	बड़ी वित्तीय एवं लेखांकन अनियमितताएं रिपोर्ट किसे कहते हैं और यह किसके द्वारा तैयार की जाती है?
	(a)	<b>What is MFAI Report and who prepares it?</b> <b>(2 marks)</b>
	Ans.	MFAI means Major Financial & Accounting Irregularities dealing with the matters relating to units and formations for the Command as a whole. It is prepared by PCsDA /CsDA on quarterly basis.  <b>(Authority- Para 523 of Defence Audit Code)</b>
	(ख)	बड़ी वित्तीय एवं लेखांकन अनियमितताएं रिपोर्ट को कितने भागों में प्रस्तुत किया जाता है और वे कौन-कौन से हैं?
	(b)	<b>In how many parts the MFAI report is rendered and which are those?</b> <b>(2 marks)</b>
	Ans.	The MFAI Report is rendered in two parts viz. Part I and II. Part I is for indicating Fresh Irregularities & Part II is irregularities reported previously but still remaining outstanding. (Both the parts have been divided into two sections each viz Sections 'A'&'B'. Section 'A' is for indicating cash irregularities and Section 'B' for stores irregularities)  <b>(Authority- Para 524 of Defence Audit Code)</b>
	(ग)	बड़ी वित्तीय एवं लेखांकन अनियमितताएं रिपोर्ट को किसे प्रेषित/संबोधित किया जाता है और रिपोर्ट पर कौन हस्ताक्षर करता है?
	(c)	<b>To whom the MFAI report is sent / addressed and who signs the report?</b> <b>(2 marks)</b>



	<b>Ans.</b>	The report is addressed to Command HQr / departmental heads by name. It is invariably signed by PCDA / CDA or by the JCDA in the absence of the PCDA/CDA <b>(Authority-</b> Para 525 of Defence Audit Code)
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	(घ)	उन अनियमितताओं के प्रकार का उल्लेख करें जिन्हें इस रिपोर्ट में सम्मिलित किया जाता है?
	(d)	<b>Mention the type of irregularities which are included in this report? (2 marks)</b>
	Ans.	<p>The following types of irregularities will be included in the report:</p> <ul style="list-style-type: none"> <li>(i) Cases involving irregular maintenance or non maintenance of accounts.</li> <li>(ii) Cases in which the value of financial irregularities or loss involved is Rs. 5 lakhs or more</li> <li>(iii) Cases of serious irregularities which can not be translated into financial terms but serious enough to be brought out.</li> </ul> <p style="text-align: center;"><b>(Authority - Para 523 (a) of Defence Audit Code)</b></p>
8.	(क)	वर्गीकरण पुस्तिका किसे कहते हैं?
	(a)	<b>What is Classification Handbook (CHB)? (2 Marks)</b>
	Ans.	<p>For the purpose of classification of Receipts &amp; Expenditure in respect of Defence Services Estimates a codification system has been prescribed in the Classification Hand Book. This book contains the heads of classification operated on account of Defence Services and are based on the structure accepted by C&amp;AG/CGA.</p> <p style="text-align: center;"><b>(Authority 13 (a)- Overview of CHB)</b></p>
	(ख)	रक्षा व्यय के पांच स्तरीय वर्गीकरण क्या हैं? वर्गीकरण पुस्तिका में 'वर्गीकरण का उद्देश्य' क्या है?
	(b)	<b>What are the five tiers of classification of Defence Expenditure? What is "Object of classification" in CHB? (2 Marks)</b>
	Ans.	<p>The five tiers of classification of Defence Expenditure are:</p> <ul style="list-style-type: none"> <li>i) Major Heads</li> <li>ii) Sub Major Heads</li> <li>iii) Minor Heads</li> <li>iv) Sub-Heads and</li> <li>v) Detailed Heads</li> </ul> <p>The Detailed Head constitutes the fifth and last tier of classification of expenditure. The detailed head in CHB is termed as an Object of classification.</p> <p style="text-align: center;"><b>(Authority- Para 35(a) of Defence Accounts Code)</b></p>



	(ग)	उप-शीर्षों और लघु शीर्षों को प्रभावित करने वाले “रक्षा सेवा प्राप्तियों और प्रभारों की वर्गीकरण पुस्तिका” के संशोधनों को जारी करने के लिए किसका अनुमोदन अपेक्षित है?
	(c)	<b>Whose approval is required to issue amendments to "Classification Hand Book of Defence Services Receipts and Charges" affecting Sub Heads and Minor Heads? (4 marks)</b>
	Ans.	All amendments to the "Classification Hand Book of Defence Services Receipts and Charges" affecting <b>Sub Heads</b> are issued by the CGDA under delegated powers with the concurrence or at the instance of the Ministry of Defence (Finance) in consultation with the accredited Audit Officer, namely, Director General of Audit, Defence Services.  The prior approval of CAG will also be obtained (through CGA/DGADS) in cases where an amendment affects <b>Major or Minor Head</b> in Classification Hand Book of Defence Services -Receipts and Charges.  <b>(Authority-Para 38 of Defence Accounts Code)</b>
9.	(क)	वर्गीकरण पुस्तिका के अनुसार राजस्व प्राप्तियों और राजस्व व्यय के लिए कितने मुख्य शीर्ष होते हैं? प्रत्येक श्रेणी में एक उदाहरण दें।
	(a)	<b>As per CHB, how many Major Heads are there for Revenue Receipts &amp; Revenue Expenditure? Give one example in each category. (2 Marks)</b>
	Ans.	<b>As per CHB there are 5 (Five) Major Heads for Revenue Receipts:</b> (i) Army-0076 (ii) Navy-0077 (iii) Air Force-0078 (iv) Ord Fys-0079 (v) DRDO-0080  <b>As per CHB there are 6 (Six) Major Heads for Revenue Expenditure:</b> (i) Army-2076 (ii) Navy-2077 (iii) Air Force-2078 (iv) Ord Fys-2079 (v) DRDO-2080 (vi) Capital Outlay(Defence Services)-4076} <b>(Authority- Opening page of Overview of CHB)</b>

	(ख)	कुछ लघु शीर्ष सभी सेवाओं के लिए समान होते हैं। राजस्व व्यय के प्रकार/प्रकृति के साथ ऐसे कम से कम दो लघु शीर्षों का उल्लेख करें।																														
	(b)	<b>Some of the minor heads are common to all services. Specify at least two such minor heads with type/nature of revenue expenditure. (2 Marks)</b>																														
	Ans.	Common minor heads are –  <b>101</b> -Pay & Allowances <b>105</b> -Transportation <b>110</b> -Stores <b>111</b> -Works <b>800</b> -Other Expdtre.  <b>(Authority-</b> Under Minor head at Opening page of Overview of CHB) <b>(Authority-</b> Overview of CHB)																														
	(ग)	रु. 5,50,225/- की धनराशि के लिए एक ए.एस.सी. ठेकेदार का मांस का बिल भुगतान के लिए एक क्षेत्रीय नियंत्रक के कार्यालय में प्राप्त हुआ था। कसाईगिरी के स्थल किराए के रूप में उसी बिल से रु. 5616/- की वसूली को प्रभावित करने के पश्चात विक्रेता को एस.बी.आई. सी.एम.पी. के माध्यम से भुगतान जारी कर दिया जाता है। तदनुसार पंचिंग माध्यम तैयार करें।																														
	(c)	<b>An ASC contractor's bill for meat amounting Rs 5,50,225/- was received in a Regional Controller's office for payment. The payment is released to the vendor through SBI CMP after affecting recovery of Rs 5616/- from the same bill as ground rent of the butchery. Prepare the Punching Medium accordingly. (4 Marks)</b>																														
	Ans.	<table border="1"> <thead> <tr> <th>Classification</th> <th>(+)Receipt</th> <th>(-) Receipt</th> <th>Classification</th> <th>(+)Charge</th> <th>(-) Charge</th> </tr> </thead> <tbody> <tr> <td>01/371/01</td> <td>5616</td> <td></td> <td>87/401/01</td> <td>550225</td> <td></td> </tr> <tr> <td>93/020/91</td> <td>544609</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>550225</b></td> <td></td> <td><b>Total</b></td> <td><b>550225</b></td> <td></td> </tr> </tbody> </table>	Classification	(+)Receipt	(-) Receipt	Classification	(+)Charge	(-) Charge	01/371/01	5616		87/401/01	550225		93/020/91	544609											<b>Total</b>	<b>550225</b>		<b>Total</b>	<b>550225</b>	
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10.	(क)	वह क्रियाविधि क्या है जिसके माध्यम से अंतर-विभागीय/अंतर-सरकारी लेनदेनों का निपटारा किया जाता है?																														
	(a)	<b>What are the procedures through which inter-departmental / inter-governmental transactions are settled? (2 Marks)</b>																														
	Ans.	The inter-departmental / inter-governmental transactions are settled by the following different procedures-																														

	<p>(i) Direct booking of expenditure against the demands for Grants of the functional Ministry.</p> <p>(ii) Issue of advices to RBI, CAS, Nagpur.</p> <p>(iii) Cash settlement</p> <p style="text-align: center;"><b>(Authority –Para 8.1 of Civil Accounts Manual)</b></p>
(ख)	“कार्यपालक” और “एजेंट” मंत्रालय अथवा विभाग क्या है?
<b>(b)</b>	<b>What is “Functional” and “Agent” Ministry or department? (2 Marks)</b>
<b>Ans.</b>	The Ministry / department who owns the program / activity is known as Functional ministry / department, where as the ministry / department who executes / implement on behalf of the Functional ministry is known as Agent ministry / department <b>(Authority- Para 8.5 of Civil Accounts Manual)</b>
(ग)	किन परिस्थितियों में एजेंट मंत्रालय का लेखा अधिकारी उस दावे को स्वीकार करने योग्य मान सकता है जिसके परिणामस्वरूप कार्यपालक मंत्रालय द्वारा प्राधिकृत धनराशि से अधिक 5% का अधि-भुगतान हो जाएगा?
<b>(c)</b>	<b>In what circumstances, the Accounts Officer of the Agent Ministry, can honour a claim which would result in excess payment of 5% over the amount authorized by Functional Ministry? (2 Marks)</b>
<b>Ans.</b>	In NO case / circumstances, the AO of the Agent Ministry can honour any claim which would result in excess payment over the amount authorized by the Functional Ministry. <b>(Authority - Para 8.5 of Civil Accounts Manual- (Last 5 lines))</b>
(घ)	विदेश में मिशन/पदों में होने वाले लेनदेनों का निपटान किस प्रकार किया जाता है?
<b>(d)</b>	<b>How the transaction arising in Missions / Posts abroad are settled? (2 Marks)</b>
<b>Ans.</b>	In respect of payments made abroad by Indian Missions, which require cash settlement with other accounts authorities, the Disbursement officer should send all the schedules and vouchers on weekly basis to Pay and Account Officer, Ministry of External Affairs, so that he could promptly claim reimbursement thereof. <b>(Authority- Para 8.9.1 of Civil Accounts Manual)</b>
11.	<p>(क) निम्नलिखित की क्या परिभाषा है :-</p> <p>(i) प्रभारित व्यय</p> <p>(ii) समेकित निधि</p>

	(iii) कार्यालय आकस्मिकताएं
(a)	<b>What is the definition of the following - (2x3= 6 Marks)</b> <b>(i) Charged Expenditure</b> <b>(ii) Consolidated Fund</b> <b>(iii) Office Contingencies</b>
Ans.	<p>(i) <b>Charged Expenditure-</b> Means expenditure charged on the Consolidated Fund of India which doesn't require submission for vote by Parliament and comprises items like interest on specified items and repayment of loans raised by the Govt and payment made in satisfaction of a judgement, decree of court or awards by Arbitral Tribunals.  <b>(Authority-</b> Rule 2 of FR Part I, Vol I)</p> <p>(ii) <b>Consolidated Fund of India-</b> Means the Consolidated Fund of India comprising of all revenues received by the Central Government, loans raised by that government by issue of Treasury Bills, Loans or ways and means advances and also receipt by way of re-payment of loans granted by the Government and from which the expenditure of that government when so authorized by Parliament is met.  <b>(Authority-</b> Rule 2 of FR Part I, Vol I)</p> <p>(iii) <b>Office Contingencies-</b> Comprise those charges which are incidentals to the managements of an office as an office and include the cost of postage, telephone charges, furniture, advertisements, office rent, books and periodicals, charges on hot weather establishments, liveries to office peons, repairs to furniture, local transport charges on duty connected with the office and other similar petty charges.  <b>(Authority-</b> Rule 2 of FR Part I, Vol I )</p>
(ख)	सरकारी लेखे में धनराशि को जमा करने के लिए एम.आर.ओ. का उपयोग किया जाता है। कितनी प्रतियों को तैयार किया जाता है और उसका वितरण किस प्रकार किया जाता है?
(b)	<b>MROs are used for depositing money into government account. How many copies are prepared and what is its distribution? (2 Marks)</b>
Ans.	MRO are prepared in Triplicate. The first 2 copies will be presented to the treasury / bank who will deliver the original, duly receipted, to the depositor who will, in turn, forward it to the PCDA / PAO (ORs) concerned under a forwarding memo. The Duplicate copy will be retained by the bank for submission to the PCDA / CDA concerned. The triplicate copy

		will be retained by the depositor as office copy. <b>Authority-</b> Rule 11 (ii) of FR I Vol I
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12.	(क)	हानियों के मामले में प्रारंभिक जांच की क्या भूमिका है? किन मामलों में जांच अदालत आवश्यक है और कब इसके बिना काम चलाया जा सकता है?
	(a)	<b>What is the role of Preliminary Investigation report in the cases of losses? In what cases, the court of Inquiry is necessary and when can it be dispensed with?</b>  <b>(4 Marks)</b>
	Ans.	All losses, whether of public money or of stores, shall be subjected to a <b>preliminary investigation</b> by the officer in whose charge they were, <b>to fix</b> the <b>cause</b> of the loss and <b>amount</b> involved. As regards the procedure of investigation to be followed thereafter, losses are classified as under:  (i) Losses of stores (ii) Losses of public money  <b>Court of Enquiry</b> should invariably be convened, to investigate all losses which, under existing rule and regulations, require the sanction of the Government of India to write off. The holding of court of Inquiry may, at the discretion of the competent financial authority, be dispensed with in cases of loss of stores where the loss is not due to theft, fraud or neglect or where the reported loss due to theft, fraud or neglect is less than Rs 10,000/-.  <b>(Authority-18 (a)- Rule 156 of FR Part I Vol I)</b>
	(ख)	“चोरी, धोखाधड़ी अथवा उपेक्षा के कारण नहीं हुई” और “चोरी, धोखाधड़ी अथवा उपेक्षा के कारण हुई” लोकनिधि और भंडारों की हानि के मामले में जी.ओ.सी.-इन-सी. की बट्टे खाते डालने की क्या शक्ति है?
	(b)	<b>What is the write off power of GOC-in-C, in case of loss of Public money and stores “not due to theft, fraud or neglect” and “due to theft, fraud or neglect”?</b>  <b>(2 Marks)</b>
	Ans.	(i) Not due to theft, fraud or neglect- 35 Lakhs (ii) Due to theft, fraud or neglect – 7 Lakhs  <b>(Authority (b) – Schedule -24 (Non-Procurement Financial Power) of Army Schedules of Powers (ASP)-2016)</b>
	(ग)	एक ए.एस.सी. ठेकेदार श्री जयप्रकाश को वित्तीय वर्ष 2016-17 के लिए एक ताजी सब्जी का ठेका प्रदान किया गया था। किन्तु वह अपने पीछे 16 वर्षीय पुत्र को छोड़कर 31 अक्तूबर 2016 को स्वर्गवासी

		हो गया। क्या बची हुई अवधि नवम्बर 2016 से 31 मार्च 2017 तक के लिए उसके पुत्र के साथ नया ठेका किया जाना चाहिए? कृपया टिप्पणी करें।
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	(c)	<b>Mr. Jai Prakash, an ASC contractor was awarded a fresh veg contract for the financial year 2016-17. But he died on 31<sup>st</sup> Oct 2016 leaving behind a son who is 16 years old. Should a fresh contract be concluded with his son for the remaining period from Nov 2016 to 31<sup>st</sup> March 2017? Please comment. (2 Marks)</b>
	Ans.	A contract cannot be made by or on behalf of a minor. However, his son being the legal heir, is bound by the terms of contract, even if he is a minor.  <b>(Authority- Para 236 of FR Pt I Vol I)</b>
13.	(क)	वित्तीय विनियमावली भाग-I, जिल्द I का नियम 133 किस बात से संबंधित है?
	(a)	<b>What does Rule 133 of FR Part I, Vol I relate to? (2 Marks)</b>
	Ans.	It relates to splitting up of purchase orders. The purchase order should not be split up to avoid necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.  <b>(Authority 23(a)- Rule 133 of FR Part I, Vol I)</b>
	(ख)	एक विशिष्ट माह के दौरान टुपों के लिए प्रत्येक रु. 5 लाख के मूल्य के तीन अलग-अलग आपूर्ति आदेशों के माध्यम से जूतों के 3 भिन्न-भिन्न साइजों (साइज सं. 6,7 और 8) की खरीद क्या विभाजित (स्प्लिट) किए जाने की श्रेणी में आता है अथवा नहीं? स्पष्ट करें।
	(b)	<b>Does the purchase of 3 different sizes (Size no. 6,7 &amp; 8) of shoes for troops through 3 separate supply orders valuing Rs. 5 lakhs each during a particular month, comes under the category of splitting or not? Explain. (2 Marks)</b>
	Ans.	It is a clear case of splitting, because the sizes are different but the purpose is same. (i) "Articles of different sizes of specifications will be treated as different articles provided they don't serve the same purpose"  <b>(Authority (b)- Note below Rule 147 of FR Part I, Vol I)</b>
	(ग)	एक नियंत्रक कार्यालय के रोकड़िया द्वारा जमानत जमा के रूप में प्रस्तुत किए गए 'विश्वस्तता बंधपत्र' के प्रीमियम का किसके द्वारा भुगतान किया जाना अपेक्षित है?
	(c)	<b>Who is supposed to pay the premia of Fidelity Bond produced as security by the cashier of a Controller's office and what happens if not paid / deposited in time ? (Marks 2)</b>

	<b>Ans.</b>	The govt. authority receiving the bond should see that the Government servant pays the premia on due dates for keeping it alive. If the Government servant fails to deliver the premium receipt to the departmental authority in time, he should be removed from his post at once. <b>(Authority (c)- Rule 208 of FR Part I, Vol I)</b>
	(घ)	रोकड़िया द्वारा दिए गए 'विश्वस्तता बंधपत्र' को कितने समय तक बनाए रखा जाना अपेक्षित है?
	<b>(d)</b>	<b>For how long the "Fidelity Bond" given by the cashier is required to be kept alive?</b> <b>(2 marks)</b>
	<b>Ans.</b>	Up to the period of six months after vacating the post. <b>(Authority (d)- Rule 208 of FR Part I, Vol I)</b>
14.	(क)	उस ग्रांट का नाम बताएं जिसका उपयोग निम्नलिखित उद्देश्यों के लिए किया जाता है:- (i) उपस्कर सारणियों में सम्मिलित नहीं किए गए इंजीनियर भंडारों की विशेष मदों की खरीद। (ii) थल सेना की स्थिर सिग्नल संस्थापना में लघु निर्माण-कार्यों के व्यय को पूरा करने के लिए। (iii) प्रशिक्षण उद्देश्यों के लिए श्रव्य-दृश्य इलेक्ट्रॉनिक उपकरणों की खरीद। (iv) शैक्षिक रुचियों के स्थानों में जाने के लिए।
	<b>(a)</b>	<b>Name the Grant which is utilized for the following purposes- (1x4=4 marks)</b>  <b>(i) Purchase of special items of Engineers stores not included in equipment tables.</b> <b>(ii) To meet the expenditure on minor works in static Signal installation of army.</b> <b>(iii) Purchase of Audio-Visual electronic training aids for training purposes.</b> <b>(iv) Visits to places of educational interests.</b>
	<b>Ans.</b>	(i) Field Practice and Training Grant (FPTG) <b>(Authority- Appendix 2 to FR Part II)</b> (ii) Signal Works Services Grant (SWSG) <b>(Authority- Appendix 5 to FR Part II)</b> (iii) Technical Training and Instructional Equipment Grant (TTIEG) <b>(Authority- Appendix 3 to FR Part II)</b> (iv) Educational Training Grant (ETG) <b>(Authority- Appendix 6 to FR Part II)</b>
	(ख)	तकनीकी प्रशिक्षण अनुदान किसे जारी किया जाता है और इस अनुदान का क्या उद्देश्य है?

	<b>(b)</b>	<b>To whom the Technical Training Grant (TTG) is released and what is the purpose of this Grant?</b> <b>(2 marks)</b>
	<b>Ans.</b>	Technical Training Grant is released to Master General of the Ordnance (MGO) in the Defence Service Estimates, to enable him to exercise administrative control over training of the Corps of EME and over its expenditure.  <b>(Authority (b)- Appendix 4 to FR Part II)</b>

	(ग)	मार्च के महीने में एक ग्रेफ अफसर को एक दत्तकार्य बल से परियोजना मुख्यालय में स्थानांतरित किया गया था। अफसर के अंतिम वेतन प्रमाण-पत्र को जारी करने की क्रियाविधि को कृपया स्पष्ट करें।
	(c)	<b>A GREF officer was transferred from a Task Force to the Project HQR in the month of March. Please explain the procedure of issuing LPC of the officer. (2 marks)</b>
	Ans.	The account of GREF officer is maintained in PAO GREF Pune on the IRLA system. No LPC is required to be issued in respect of individuals whose account are maintained on the running ledger system of pay accounting when they are transferred from one establishment to another <b>(Authority (c) - Rule 76 of FR Part II)</b>
15.	(क)	मुख्य कार्यालय के प्रशासन अनुभाग ने एक सहायक लेखा अधिकारी के संबंध में दिसम्बर 2016 माह में स्रोत पर आयकर की एक अधिक कटौती कर ली थी। सहायक लेखा अधिकारी से प्राप्त एक शिकायत पर रक्षा लेखा नियंत्रक द्वारा यह निर्णय लिया जाता है कि जनवरी 2017 माह के लिए वेतन और भत्तों के साथ अधिक वसूल किए गए आयकर को तत्काल लौटा दिया जाए। कृपया टिप्पणी करें।
	(a)	<b>AN pay of main office has recovered an excess Income tax at source in respect of AAO in the month of Dec 2016. On receipt of a complaint from the AAO, it is decided by the CDA to refund the excess recovered income tax immediately along with the pay &amp; allowances for the month of January 2017. Please comment. (2 marks)</b>
	Ans.	No cash refund of income tax excess recovered at source during a financial year shall be made except when so authorized by the income tax officer concerned. <b>(Authority 22(a)-Rule 20 (ii) of FR Part II)</b>
	(ख)	सरकारी कर्मचारी से वसूलियां किस प्रकार की जाती हैं?
	(b)	<b>How the recoveries from the govt servant effected? (2 marks)</b>
	Ans.	All recoveries due to government from its employees shall, except where otherwise laid down, be effected by the disbursing /pay accounting officers through pay bills / individual running ledger accounts supported by prescribed vouchers. <b>(Authority (b)- Rule 18 of FR Part II)</b>
	(ग)	पोस्टमास्टर जनरल द्वारा प्रस्ताव को स्वीकार किए जाने के पश्चात कितने दिनों के भीतर अफसर के बैंक से नीचे के कार्मिक के संबंध में पी.एल.आई. के प्रथम प्रीमियम को प्रदान किया जाएगा?

	(c)	<b>Within how many days, the first premium of PLI in respect of a PBOR, will be paid after the acceptance of the proposal by Postmaster General? (2 marks)</b>
	Ans.	60 days <b>(Authority (c)- Rule 31 (ii) of FR Part II)</b>
	(घ)	अपनी सेवानिवृत्ति पर एक सरकारी कर्मचारी अपनी सेवा-पुस्तिका को लौटाए जाने की प्रार्थना अपने कार्यालय प्रमुख को करता है। कृपया टिप्पणी करें।
	(d)	<b>A government servant on his retirement makes a request to his head of office in writing to return his service book. Please comment. (2 marks)</b>
	Ans.	The service book shall not be returned to the government servant on retirement, resignation or discharge from service even in cases where he might have paid for it <b>(Authority (d)- Note under Rule 85 of FR Part II)</b>
16.	(क)	शक्तियों की अनुसूची में उल्लिखित प्रत्यायोजित वित्तीय शक्तियों को क्या किसी अधीनस्थ अधिकारी को उप-प्रत्यायोजित किया जा सकता है? यदि सक्षम वित्तीय प्राधिकारी छुट्टी पर चला जाता है तो शक्तियों का उपयोग कौन करेगा?
	(a)	<b>Can the delegated financial powers mentioned in the schedules of Powers, be sub delegated to any subordinate official? Who will exercise the power if the CFA proceeds on leave? (4 marks)</b>
	Ans.	The delegated powers <b>cannot be sub-delegated</b> by any subordinate officials. However, CFAs can <b>authorize</b> any subordinate official(s) <b>to convey</b> sanction or <b>sign</b> any documents like sanction letter, RFP, contract, supply order, etc on their behalf, after they have given the requisite approvals / orders on file.  The financial powers are <b>vested in the post</b> . Whenever the regular incumbent is absent due to leave, training, temporary duty, etc, the powers can be <b>exercised</b> by those who are <b>officiating</b> on that post. This will not be treated as sub-delegation of powers.  <b>(Authority-</b> Para 13 of Guidelines related to Schedules of Financial Powers, circulated under MoD(Fin) letter no; 231(9)/2016/B-II dated 6-9-2016)

(ख)	रक्षा सेवाओं की वित्तीय शक्तियों को कब पिछली बार पुनरीक्षित/अधिसूचित किया गया था? ओवरसाइट मकैनिज़्म किसे कहते हैं?
(b)	<b>When was the Financial power to Defence Services last revised / notified? What is oversight Mechanism? (2 Marks)</b>
Ans.	<p>Revised in 2016 (6-9-2016).</p> <p><b>Oversight Mechanism-</b> is a system of oversight and disclosure mechanism along with the mandatory deterrent action against the CFA/IFA/PIFA, in case of any misuse, shall be put in place by the administrative wing of the Service / MoD (Fin) / MoD.</p> <p><b>(Authority-</b> Revised in 2016 vide MoD (Fin) letter no; 231(9)/2016/B-II dated 6-9-2016. <b>Oversight Mechanism-</b> Para 14 of the letter dated 6-9-2016)</p>
(ग)	एफ.एफ.ई. को जारी किए जाने को नोट करने के लिए किसे प्राधिकृत किया गया है और क्या एकीकृत वित्तीय सलाहकार की सहमति अपेक्षित है अथवा नहीं?
(c)	<b>Who has been authorized to note the release of FFE and whether IFA's concurrence is required or not? (2 marks)</b>
Ans.	<p>After Expenditure Angle Sanction (EAS) for the Procurement has been concurred by IFA and approved by CFA, the release of FFE will be noted at the <b>Financial Planning Directorate / Cell</b> in the <b>respective Service/Command HQ</b>. No separate concurrence / sanction for release of FFE would be required from IFA / CFA.</p> <p><b>(Authority-</b> Para 12 of Guidelines related to Schedules of Financial Powers, circulated under MoD(Fin) letter no; 231(9)/2016/B-II dated 6-9-2016)</p>



रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

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

मई/May, 2017

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

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

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max.

Marks. 100

टिप्पणियां/Notes :

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

1.	(क)	बड़ी वित्तीय एवं लेखांकन अनियमितताएं किसे कहते हैं? इसकी कितनी आवधिकता है?	
	(a)	<b>What is MFAI? What is its periodicity?</b> <b>marks)</b>	<b>(2</b>

	<b>Ans.</b>	<p>The Controllers will prepare quarterly reports on the Major Financial &amp; Accounting Irregularities (MFAI) dealing with the matters relating to units and formations for the Command as a whole, for the quarters ending June, September, December and March each year, by the 20th of the month following the quarter. The periodicity of this report is quarterly.</p> <p style="text-align: center;"><b>(Authority: Para 523 of Defence Audit Code)</b></p>
	(ख)	रिपोर्ट में सम्मिलित की गई कितनी प्रकार की अनियमितताएं होती हैं?
	<b>(b)</b>	<b>What are the type of irregularities included in the Report? (4 marks)</b>
	<b>Ans.</b>	<p>The following types of irregularities will be included in the report:-</p> <p>(a) (i) Cases involving irregular maintenance or non maintenance of accounts which, in the personal opinion of the CDA, have serious implications.</p> <p>(ii) Cases in which the value of financial irregularities or loss involved is Rs. 5 Lakhs or more in each case. Besides, Controllers may at their discretion include cases which disclose loopholes for fraud, defalcation etc. regardless of the financial limit referred to above.</p> <p>(iii) Cases of serious irregularities which cannot be translated into financial terms but which, in the personal opinion of the Controller, should be brought to the notice of Army Commanders/Air Headquarters/Naval Headquarters, D.G.O.F. (in the case of factories) and Administrative Heads of Departments/Organisation (in other cases)</p> <p>(b) Apart from cases of financial irregularities coming to the notice of Controllers through audit processes in the main office and local audit offices/sub offices and reports from the administrative authorities, special attention should be paid to the following items:</p>

	<p>(i) Utilisation of plant and machinery for the purpose for which it was purchased and installed.</p> <p>(ii) Identification of slow moving and non moving items of stores in Depots/Stores holding formations.</p> <p>(iii) Deterioration in the condition of stores due to unduly long, inadequate storage.</p> <p>(iv) Defective planning and implementation of projects involving significant investments highlighting in particular in particular major deviations from original time and cost targets.</p> <p style="text-align: right;"><b>(Authority: Para 523 of Defence Audit Code)</b></p>
(ग)	मुद्रित विनियोजन लेखे में संलग्न किए गए रक्षा लेखा महानियंत्रक के प्रमाणपत्र में तदुपरांत सम्मिलित की गई बड़ी वित्तीय एवं लेखांकन अनियमितता रिपोर्ट की मदों की पहचान किस प्रकार की जाती है?
(c)	<b>How are items in the MFAI Report which are subsequently included in the CGDA's certificate appended to the printed Appropriation Accounts located? (2 marks)</b>
<b>Ans.</b>	<p>Items in the MFAI Reports which are subsequently included in the CGDA's Certificate appended to the printed Appropriation Accounts will be formally taken out of the MFAI Reports, but pursued to finality in the normal course.</p> <p style="text-align: right;"><b>(Authority: Note under Para - 527 of Defence Audit Code)</b></p>

2.		निम्नलिखित पर संक्षिप्त टिप्पणी लिखें:-  <b>Write short notes on:</b>
	(क)	ए.टी.जी.
	(a)	<b>ATG</b> (2 marks)
	<b>Ans.</b>	Annual Training Grant (ATG) is a grant made to the Deputy Chief of the Army Staff in the Defence Services Estimates to enable the General staff to exercise administrative control over training and its expenditure. Against this grant are debited expenses connected with training camps manoeuvres, tactical exercises with or without troops, staff exercises and training conferences, weapon training, range courses and other forms of training of the regular Army held under the direction of the Deputy Chief of the Army staff or any Army Commander.  <b>(Authority: Para -1 of A.I. 26/79 reproduced as Appendix - 1 to FR Part-II)</b>
	(ख)	ई.टी.जी.
	(b)	<b>ETG</b> (2 marks)
	<b>Ans.</b>	The Educational Training Grant (ETG) is an annual grant intended to cover the expenditure connected with the educational training of the Armed Forces Personnel of the rank of JCOs/ORs. The Station Central Classes Grant has also been merged into this grant.  <b>(Authority: Para -1 of Appendix 6 to FR Part-II)</b>
	(ग)	टी.टी.आई.ई.जी.
	(c)	<b>TTIEG</b> (2 marks)

	<b>Ans.</b>	The Technical Training and Instructional Equipment Grant (TTIEG) is a grant made available to the Signal Officer- in Chief in the Defence Services Estimates, to enable him to exercise administrative control over training of the Corps of signals and its expenditure. The total allotment in bulk to the Signal. Officer- in - Chief at the beginning of each financial year.  <b>(Authority: Para -1 of Appendix 3 to FR Part-II)</b>
	(घ)	एस.डब्ल्यू.एस.जी.
	<b>(d)</b>	<b>SWSG (2 marks)</b>
	<b>Ans.</b>	The Signal Works Services Grant (SWSG) is a grant made to the Signal Officer in Chief to improve and maintain the efficiency of Army Static Signal Installations including Public Address Section of No.1 Army HQ Signal Regt., which is responsible for installation and maintenance of PA equipment provided to it for the various National functions like Republic Day parade, Independence Day Ceremony, Investiture Ceremony at Rashtrapati Bhawan, Martyrs Day and so on. Allotment of funds will be made by the Signal Officer - in chief to Chief Signal Officers, Commands, Comdts Army HQ Signal and NCTE and Director of Signals Intelligence in accordance with their estimated requirements as far as possible.  <b>(Authority: Para -1 of Appendix - 5 to FR Part - II)</b>
3.	(क)	वे कौन सी परिस्थितियां हैं जिनके अधीन पुनर्विनियोजन प्रभावित करने के लिए भारत सरकार की स्वीकृति अपेक्षित होती है?
	<b>(a)</b>	<b>What are the circumstances under which sanction of Government of India is required to affect re appropriation? (2 marks)</b>
	<b>Ans.</b>	(a) Savings due to non- expenditure of provision for a specific measure (b) An error in estimates. (c) Re- appropriations to meet expenditure on any new activity.  <b>(Authority: Rule - 118 (xi) of FR Part. I Vol.I)</b>

(ख)	उन परिस्थितियों में क्या कार्रवाई की जानी चाहिए जहां 'स्थानीय नियंत्रण शीर्षों' के अधीन आशोधित आबंटनों से अधिक आधिक्यों का पता वर्ष के समाप्त होने के पश्चात चलता है?
(b)	<b>What action should be taken where excesses over modified allotments under 'locally controlled heads' are noticed after the close of the year? (2 marks)</b>
Ans.	Such excesses should be brought to the notice of the local authorities by the Controller of Defence Accounts concerned. Local authorities will report all such excesses with full explanations for the excesses to the controlling authority at Armed Forces Headquarters through the Controller of Defence Accounts concerned. When this has been done, the Controller of Defence Accounts can remove his objection to the excesses.  <b>(Authority: Rule 120 of FR Pt. I Vol.I)</b>
(ग)	आबंटनों के संबंध में व्यय पर नजर रखने के लिए रक्षा लेखा नियंत्रक की क्या भूमिका है?
(c)	<b>What is the role of the Controller of Defence Accounts (CDA) in watching expenditure against allotments? (4 marks)</b>
Ans.	In order to help the controlling authorities to exercise proper control over expenditure against allotments, the Controllers of Defence Accounts will, excepting in the case of Military Engineering Service, render to the allottees monthly statements showing the serial numbers of claims admitted in audit and the amounts debited against the allotment by the 25th of the month following that to which they relate. In the case of Military Engineer Services, the instructions laid down in the Regulations for the MES will be followed. The Controlling officers will reconcile the figures made available by the spending officers with those intimated by the Controllers of Defence Accounts. The Officer in charge, EDP Centre, CDA (R&D) New Delhi will also furnish relevant extracts of compiled actuals from the printed All India Compilation for Service Heads in the third week after the end of the month to which the actuals relate to the administrative branches of Armed Forces Headquarters and the Ministry of Defence (Finance). Further Controllers of Defence Accounts are also entrusted with the duty of keeping a watch on the progress of expenditure against sanctioned allotments and to bring to the notice of the allottees and the immediate higher authorities cases in which the progress of expenditure is in the opinion of the Accounts authorities, abnormally heavy or unusually low.

		<b>Authority: - Rule 112 - 114 of FR Pt. Vol.I)</b>
4.		<p>निम्नलिखित के बीच क्या अंतर है:-</p> <p><b>What is the difference between the following:</b></p>
(क)		लेखा टिप्पणियां (ऑब्जर्वेशन) और आपत्तियां
(a)		<b>Observations and objections (2 marks)</b>
Ans.		<p>1. Instructions, enquiries are classified as observations in which money value need not be entered. Irregularities of the following nature are classified as objections in which money value should be quoted wherever feasible</p> <p>2. Demands for information not received, enquiries and remarks on doubtful points, remarks calling attention to minor errors of procedure, want to vouchers, etc. Over- payments and short recoveries, Stores issued in excess of prescribed scale, want of appropriation etc.</p> <p style="text-align: right;"><b>(Authority: Para 706 &amp; 707 of OM Part-II Vol.I)</b></p>
(ख)		अनुसूची III और दैनिक भुगतान शीट (डी.पी. शीट)
(b)		<b>Schedule III and DP Sheet (2 marks)</b>
Ans.		<p>Schedule - III D.P. Sheets:</p> <p>1. The Schedule of monthly drawings is called Schedule III. D.P. Sheets serve as the authority for issuing cheques by "D" Section in which all bills passed for payment by the gazetted officers of an audit section will be entered with consecutive disbursement voucher numbers</p> <p>2. Prepared by "D" Section Prepared by Audit Sections</p> <p>3. Copy will be sent by "D" section to Accounts Section Should be returned to audit sections after reconciling with Schedule –III</p>

		<b>(Authority: Para 350 &amp; 324 of OM Part-II Vol.I)</b>
	(ग)	नियमित वेतन बिल और अनुपूरक वेतन बिल
	(c)	<b>Regular Pay Bills and Supplementary Pay Bills</b> (2 marks)
	<b>Ans.</b>	<p>Regular Pay Bills and Supplementary Pay Bills:</p> <p>1. Regular Pay Bills are preferred to draw monthly pay &amp; allowances of an establishment. Supplementary Pay Bills are preferred for drawal of arrears of pay etc.</p> <p>2. Variation between the total of the present month pay bill and the previous month pay bill Should be reconciled. No such reconciliation is required.</p> <p>However, due- drawn may be necessary in cases of drawal of arrears of pay, etc.</p> <p style="text-align: right;"><b>(Authority: Para 361 of OM Part-II Vol.I)</b></p>



	(घ)	‘गैर अदायगी प्रमाणपत्र’ और ‘बेबाकी प्रमाणपत्र’
	(d)	‘Non-Payment Certificate’ and ‘No Demand Certificate’ (2 marks)
	Ans.	<p>Non Payment Certificate and No Demand Certificate</p> <p>1. Non Payment Certificate is meant to verify and certify that a cheque purported to have been lost has not been encashed by verification of debit scrolls received from banks.</p> <p>No Demand Certificate is meant to verify and certify that there is no amount outstanding as government dues against an individual in Government employment.</p> <p>2. Non Payment Certificates are issued by Accounts Section on receipt of acknowledgement of "Stop Order" from the bank concerned and indemnity bond from the individual concerned through the audit concerned wherever required.</p> <p>No Demand Certificates will be received in and dealt with by the audit section dealing with the pay accounts of the individuals concerned.</p> <p style="text-align: right;"><b>(Authority: Para - 773 &amp; 189 of OM Part-II Vol.I)</b></p>
5.		<p>निम्नलिखित पर टिप्पणी करें:-</p> <p><b>Comment on the following:</b></p>
	(क)	एक सरकारी कर्मचारी द्वारा अपने नाम पर अथवा अपने परिवार के एक सदस्य के नाम चल संपत्ति का अर्जन।
	(a)	<p><b>Acquisition of movable property by a Government servant in his own name or in the name of a member of his family.</b> (2 marks)</p>

	<b>Ans.</b>	<p>Within one month from the date of such transaction, the Government should report the same to the prescribed authority, if the value of such property exceeds twenty thousand rupees in the case of a Government servant holding any Group 'A' or Group 'B' post or fifteen thousand rupees in the case of a Government servant holding any Group 'C' or Group 'D' post. However, previous sanction of the prescribed authority should be obtained by Government servant, if any such transaction is with a person having official dealings with him.</p> <p style="text-align: center;"><b>(Authority: Rule 18(3) of Central Civil Services (Conduct) Rules, 1964)</b></p>
	(ख)	<p>एक सरकारी कर्मचारी द्वारा उन व्यक्तियों से मुफ्त परिवहन का लाभ प्राप्त करना जिसके साथ उसका सरकारी लेनदेन है।</p>
	<b>(b)</b>	<p><b>Availing of free transport by a Government servant from persons with whom he/she has official dealings. (2 marks)</b></p>
	<b>Ans.</b>	<p>Availing of free transport by a Government servant from persons with whom he/she has official dealings would tantamount to receiving " Gifts" which a Government shall not accept as per Rule-13 of CCS (Conduct) Rules.</p> <p style="text-align: center;"><b>(Authority: Rule 13(1) Central Civil Services (Conduct) Rules, 1964)</b></p>

	(ग)	एक सरकारी कर्मचारी द्वारा उस सरकारी आवास को किराए पर देना जो उसे जारी किया गया है।
	(c)	<b>Sub-letting of Government accommodation by a Government servant to whom it has been issued. (2 marks)</b>
	Ans.	Save as otherwise provided in any other law for the time being in force, no government servant shall sub- let, lease or otherwise allow occupation by any other person of Government accommodation which has been allotted to him.  <b>(Authority: Rule - 15 A of Central Civil Services (Conduct) Rules, 1964)</b>
	(घ)	एक सरकारी कर्मचारी द्वारा स्टॉकों/शेयरों में निवेश करना।
	(d)	<b>Investment by a Government servant in stocks/shares. (2 marks)</b>
	Ans.	No Government servant is permitted to speculate in any stock, share or other investment. However occasional investments made through stock brokers or duly authorized and licensed persons or who have obtained a certificate of registration under the relevant law. However, frequent purchase or sale or both, of shares, securities or other investments shall be deemed to be speculation.  <b>(Authority: Rule 16(1) of Central Civil Services (Conduct) Rules, 1964)</b>
6.	(क)	‘प्रभारित व्यय’ किसे कहते हैं? इस संबंध में क्या संवैधानिक प्रावधान हैं?
	(a)	<b>What is ‘Charged Expenditure’? What is the constitutional provision in this regard? (4 marks)</b>
	Ans.	Payments made in satisfaction of a judgement, decree or award of any court or arbitral tribunal will be treated as expenditure ‘Charged’ on the consolidated fund of India. The character of the ‘Charged’ expenditure lies in the fact that the estimates relating to such expenditure are not submitted to the vote of the

		Parliament, although it has right for discussion of such estimates. This is in accordance with Article 112(3)(f) of the constitution of India.
	(ख)	केंद्रीय प्रशासनिक अधिकरण में एक मामले में प्रतिवाद करने में रक्षा लेखा विभाग के एक कार्यालय द्वारा स्टॉप पत्र और विविध व्ययों के लिए रु. 500/- का व्यय किया गया था। इस धनराशि को 'प्रभारित व्यय' के रूप में वर्गीकृत किया गया था। टिप्पणी करें।
	(b)	<b>Rs. 500/- were incurred by a DAD office for stamp paper and legal expenses in defending a case in the Central Administrative Tribunal (CAT). This amount was classified as 'Charged Expenditure'. Comment. (4 marks)</b>
	Ans.	Any expenditure incurred by the Government prior to the announcement of the decree/award, either on legal expenses or on stamp paper will not be treated as 'Charged' for the reason that at the time of expenditure there is no judgement/decree/award and the expenditure cannot be held to have been incurred in satisfaction of a judgement.  <b>(Authority: Para-32, 249 &amp; 254 of Defence Accounts Code)</b>
7.	(क)	'जमा' को परिभाषित करें। क्या संवितरित नहीं किए गए वेतन और भत्तों को शीर्ष 'जमा' में रखा जा सकता है? टिप्पणी करें।
	(a)	<b>Define 'Deposits'. Can undischursed Pay &amp; Allowances be held under the head 'Deposits'? (4 marks)</b>
	Ans.	Sums which are clearly not due to the Government but are held in trust, or as a security for a specific purpose e.g. for the fulfilment of a contract, will be credited to the head 'Deposits' until repaid to or on accounts of the parties to whom they belong, when that Head will be correspondingly relieved.
	(ख)	'जमा' शीर्ष के अधीन एक त्रुटिपूर्ण संकलन का पुनर्समायोजन किस प्रकार किया जाता है?

	(b)	How an erroneous compilation under the head 'Deposits' be readjusted? (4 marks)
	Ans.	Erroneous Compilations made under any of the 'Deposits' heads should be re adjusted by deduct entry and not by a fresh debit or credit.  <b>(Authority: Para-197 &amp; 200 of Defence Accounts Code)</b>
8.	(क)	उन दो लघु दंडों का नाम बताएं जिसमें समग्र रूप से जांच अनिवार्य है।
	(a)	Name two Minor Penalties in which full-fledged inquiry is obligatory. (4 marks)
	Ans.	(i) where it is proposed to withhold increments of pay and such withholding of increments is likely to affect adversely the amount of pension payable to the Govt. Servant; or  (ii) where the proposal is to withhold increments of pay for a period exceeding three years; or  (iii) where the proposal is to withhold increments of pay with cumulative effect for any period.
	(ख)	एक ही कार्यालय में कार्यरत दो सरकारी कर्मचारियों ने एक दूसरे के विरुद्ध शिकायत की थी। अनुशासनिक प्राधिकारी ने दोनों कर्मचारियों के विरुद्ध विभागीय कार्यवाही आरम्भ की। क्या एक संयुक्त कार्यवाही में अभियुक्त और अभियोक्ता के आचरण की जांच करना विधिक रूप से अनुमत्य है? टिप्पणी करें।
	(b)	Two Government employees working in the same office made complaints against each other. The disciplinary authority initiated departmental proceedings against both the employees. Is it legally permissible to enquire into the conduct of the accused and the accuser in one joint proceeding? Comment. (4 marks)

	<b>Ans.</b>	<p>Cross complaints arising out of the same or connected incident or transaction are not uncommon and occur frequently in criminal cases. The Code of Criminal Procedure is silent with regard to the procedure to be adopted in such cases. The general principle as laid down by the Courts is that accused in cross cases should be tried separately and that both the trials should be held simultaneously or in quick succession so as to avoid conflicting findings and different appraisal of the same evidence. On the analogy of the criminal law practice and procedure, a joint proceeding against the accused and accuser is an irregularity which should be avoided.</p> <p style="text-align: center;"><b>(Authority: Rule-16 &amp; 18 CCS CCA Rules)</b></p>
9.		<p>निम्नलिखित पर संक्षिप्त टिप्पणी लिखें:-</p> <p><b>Write short notes on the following:</b></p>
	(क)	मुख्य लेखांकन प्राधिकारी
	<b>(a)</b>	<p><b>Chief Accounting Authority</b> (4 marks)</p>
	<b>Ans.</b>	<p>Consequent on the departmentalization of accounts in the Ministry of Defence, Defence Secretary is the Chief Accounting Authority. This responsibility is discharged by him through and with assistance of FA (DS) who function for and on behalf of the Chief Accounting Authority.</p>
	(ख)	प्रधान लेखा अधिकारी
	<b>(b)</b>	<p><b>Principal Accounts Officer</b> (4 marks)</p>

	<b>Ans.</b>	<p>CGDA is the Principal Accounts Officer for the Civil Estimates of the Ministry of Defence. He is the HoD and functions on behalf of the FA(DS) in all matters affecting Internal Audit and Accounting in respect of expenditure pertaining to the "Defence Services (including Border Roads, Coast Guard &amp; CSD). CGDA prepares an "Annual Consolidated Balanced Accounts of Defence Services Receipts and Charges and sends them to DGADS, who, after check, endorses his Audit Certificate thereon and passes it onto the C&amp;AG. CGDA prepares certain subsidiary statements in connection with the Appropriation Accounts as prescribed in Defence Audit Code and submits the same to the FA(DS). He also renders an Annual Audit Certificate on the accounts of the Defence Services to the FA(DS).</p> <p style="text-align: center;"><b>(Authority: Para-2 OM-I(b) Para-21 OM-I)</b></p>
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10.		उन ठेकों को किए जाने के लिए सामान्य सिद्धांतों का विवरण प्रस्तुत करें जहां लोक निधि से व्यय निहित है।
		<p><b>Outline the general principles for entering into the contracts involving expenditure from public funds. (8 marks)</b></p>
	<p><b>Ans.</b></p>	<p>The following general principles have been laid for the guidance of authorities, which have to enter into contracts or agreements involving expenditure from Public Fund:</p> <p>(a) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.</p> <p>(b) As far as possible, legal and financial advice should be taken in the drafting of Contracts and before they are finally entered into.</p> <p>(c) Standard forms of contracts should be adopted, wherever possible, the terms to be subject to adequate prior scrutiny.</p> <p>(d) The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contract as so varied.</p> <p>(e) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.</p> <p>(f) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be recorded.</p>



(g) In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken in to consideration in addition to all other relevant factors.

(h) Even in cases where a formal written contract is not made, no order for supplies etc. should be placed without at least a written agreement as to the price.

(i) Provision must be made in contracts for safeguarding Government property entrusted to contractor.

**(Authority: Para-231 of FR –I, Vol-I)**

11.	(क)	एक टास्क फोर्स के कमांडिंग अफसर ने वेतन लेखा अधिकारी (ग्रेफ) से यह निवेदन किया है कि वे यह सलाह प्रदान करें कि एक नया अग्रदाय लेखा किस प्रकार खोला जाए। टिप्पणी करें।
	(a)	<b>A Commanding Officer (CO) of Task Force has requested PAO (GREF) to advise him how to open a new imprest account. Comment. (2 marks)</b>
	Ans.	<p>For opening of a new Imprest Account for Task Force, first of all sanction of Chief Engineer/DGBR is required to be obtained. After obtaining the sanction, forward a statement of case (SOC) to PAO (GREF), alongwith ink signed copy of the sanction.</p> <p>The imprest no. will be allotted by PAO(GREF) and intimated to the unit. Simultaneously a cash requisition book will be issued for drawal of cash from cash assignment. The ceiling monetary limit will be notified in the imprest sanctioning letter itself by Chief Engineer/DGBR as the as may be. CML up to Rs. 2,000/- or up to 10 days will be sanctioned by Chief Engineer and CML exceeding Rs. 2,000/- and beyond 10 days will be sanctioned by the DGBR.</p> <p style="text-align: center;"><b>(Authority: Addenda VIII to OM-XIII)</b></p>
	(ख)	रक्षा लेखा प्रधान नियंत्रक (सी.स.) के मुख्य कार्यालय में यात्रा भत्ता के अग्रिमों के समायोजन का अनुवीक्षण (मॉनिटरिंग) किस प्रकार किया जाता है?
	(b)	<b>How adjustment of advances of Travelling Allowance is monitored in the main office of PCDA (BR). (2 marks)</b>

	<b>Ans.</b>	<p>The adjustment of advances of travelling allowance is monitored in the PC DA office in the following manner.</p> <ol style="list-style-type: none"><li>1. All advances of travelling allowances are entered in the demand register at the time of payment maintained in the concerned section of P CDA (BR) office.</li><li>2. All advances of travelling allowances, which are communicated by another Audit officer through LPC or IAFA-524, are also entered in the demand register.</li><li>3. To ensure this being done, all LPCs received in the office from other audit officers, in which advances of travelling allowances are recorded, are invariably sent to the concerned section by other sections who receives.</li><li>4. The LPC are returned to the section concerned after note.</li><li>5. Advances of travelling allowances are adjusted by the submission of bills on completion of the journey or tour; such bills are invariably be called if not received within a reasonable time.</li></ol> <p style="text-align: center;"><b>(Authority: Para 27 of OM-XIII)</b></p>
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(ग)	ग्रेफ कर्मचारियों के राशन भत्तों के दावों की लेखापरीक्षा करते समय किन बिन्दुओं को देखा जाता है?
(c)	<b>What are the points to be seen while auditing the ration allowance claims of GREF Personnel? (2 marks)</b>
Ans.	<p>While auditing the ration allowance claims of GREF personals following points are required to be seen:-</p> <ol style="list-style-type: none"> <li>1. The ration allowance is admitted with reference to authorized strength of HQrs. DGBR and a certificate to this effect is enclosed with the claim.</li> <li>2. The last charge is linked to see that the allowance has been authorized to the individual who have drawn last month.</li> <li>3. Do Pt.- II orders are linked whenever any omission or new names appear in the nominal roll.</li> <li>4. Ration Allowance is not be allowed to the individuals who are on temporary duty.</li> <li>5. For any arrears on account of enhanced rate the last nominal rolls is checked before admitting the arrears.</li> <li>6. The ration allowance claims of all the officers/staff should be audited and authorized in one batch to enable the HQrs. DGBR to make payment on a suitable date to all the eligible members.</li> <li>7. In addition to the regular strength, the ration allowance claims of the staff attached to HQrs. DGBR can be allowed provided they are otherwise eligible. It should be restricted up to 6 months continuously.</li> </ol> <p style="text-align: center;"><b>(Authority: Para-42 of OM-XIII)</b></p>
(घ)	ए.ए.ओ. (भंडार) एक बिल के संबंध में दोहरे भुगतान को किस प्रकार रोक सकता है?
(d)	<b>How AAO (Stores) can prevent double payments against a bill? (2 marks)</b>
Ans.	The AAO(Stores) is required to follow the following procedure to prevent double payments:-

		<p>1. All supply orders, transport indents and local purchase vouchers supporting the bill, although they are marked as "original" should be verified in full with the entries in the register of payments to local purchase contractors to ensure that a previous payment in respect of the same bill, supply order, etc. has not been made. For this purpose, the register will be regarded as the sole authentic record and should be kept under lock and key when not in use;</p> <p>2. The AAO (Stores) will ensure that the initial verification by the auditor should be checked by another auditor in full by a system of rotation. The vouchers should be suitably endorsed under their dated signature by both the auditor and the checker as "verified with register of payment to the local purchase contractors" respectively. They will also endorse a certificate to this effect on the bill.</p> <p>3. The AAO(Stores) will ensure that all vouchers for which payment is authorized should be endorsed by the auditor who passed the bills initially, and the work will be subject to a cent percent verification by the clerk who is in charge of preparation of the daily payment sheets of the section as a whole.</p> <p>4. He will also ensure that the auditor will also enter on the body of bill, below the payment endorsement, under his dated initials, the total no. of voucher (in figures as well as in words) for which payment is authorized.</p> <p>5. The page no. of particular volume of register of payments to local purchase contractors in which the voucher has been posted while passing bill will also be noted by the auditors concerned.</p> <p>6. The auditor will then pass on the bill without detaching the supporting vouchers to the clerk preparing the daily payment sheets.</p> <p style="text-align: center;"><b>(Authority: Para 516 of OM-II, Vol-I)</b></p>
12.		<p>निम्नलिखित किन्हीं चार के बीच अंतर बताएं:-</p> <p style="text-align: center;"><b>Distinguish between any FOUR of the following: (2x4 = 8 Marks)</b></p>
	(i)	राजस्व व्यय और पूंजीगत व्यय

		<b>Revenue Expenditure and Capital Expenditure</b>
	<b>Ans.</b>	Revenue Expenditure constitutes all 'running' or 'operating' expenses for the maintenance of the establishment and assets. Capital expenditure is incurred on the 'creation' or 'acquisition' of permanent assets like land, building, machinery, equipment etc.
	<b>(ii)</b>	दत्तमत (वोटेड) व्यय और प्रभारित व्यय <b>Voted Expenditure and Charged Expenditure</b>
	<b>Ans.</b>	Constitution provides that every expenditure shall be incurred from the Consolidated Fund of India so authorized through a vote of Parliament. On the other hand, certain categories of expenditure, which are not subject to vote by Parliament but charged to the Consolidated Fund, such as those on account of the salary and office expenses of the President, judges of the Supreme Court, C&AG and payment made in satisfaction of a judgement decree or award of any court fall in the category of the charged expenditure.

(iii)	<p>केन्द्रीकृत और स्थानीय नियंत्रण शीर्ष</p> <p><b>Centrally and Locally Controlled Heads</b></p>
	<p>Expenditure on the pay and allowances of the Armed Forces represent obligatory charges as their strength and composition is as per policy of the MoD. Such funds are centrally retained in the Armed Forces Headquarters and no distribution to the subordinate authorities is made. On the other hand, expenditure on payments to civilians, transportation, stores, works etc. Is susceptible to control against provision made to authorities subordinate to the Government and such heads are called locally controlled heads.</p>
(iv)	<p>सहायता अनुदान और सहायिकी</p> <p><b>Grants-in-Aid and Subsidy</b></p>
Ans.	<p>Grants-in-Aid is a financial assistance granted by the Central Govt. to the State Govt. or Institutions or individuals for specific purposes subject to fulfilment of certain conditions. Subsidy is a sum of money from public funds to help an industry or business to keep price of a commodity or service low in the public interest.</p>
(v)	<p>वित्त विधेयक और विनियोजन विधेयक</p> <p><b>Finance Bill and Appropriation Bill</b></p>
Ans.	<p>A Finance Bill is a money bill containing the proposals of the imposition, abolition, remission, alteration or regulation of taxes in the Budget. An Appropriation Bill seeks Parliament's approval to the withdrawal from the Consolidated Fund of the amounts voted and amounts required to meet expenditure on various programs and plans.</p>
(vi)	<p>वारंटी और गारंटी</p> <p><b>Warranty and Guarantee</b></p>
Ans.	<p>Warranty is a written undertaking issued to the purchaser of an article by its manufacturer promising to repair or replace it if necessary within a specified period. This service is usually rendered through the supplier/contractor.</p>

		Guarantee is a formal assurance given by the supplier/contractor that certain conditions usually relating to the repair or maintenance will be fulfilled during the specified period at his own cost.
13.	(क)	वायु सेना के अफसरों और वायु सैनिकों के वेतन लेखों के अनुरक्षण के लिए कौन प्राधिकारी उत्तरदायी है?
	(a)	<b>Which authority is responsible for the maintenance of the pay accounts of officers and airmen of the Air Force? (2 Marks)</b>
	<b>Ans.</b>	(a) Air Force Central Accounts Office, New Delhi  <b>(Auth: Note 1 below Para 3 of OM Part I)</b>



	(ख)	रक्षा सेवाओं के विनियोजन लेखे को तैयार करने के लिए कौन उत्तरदायी है और इन्हें किसको प्रेषित किया जाता है?
	(b)	<b>Who is responsible for the preparation of the Appropriation Accounts of the Defence Services, and to whom are they rendered? (2 Marks)</b>
	Ans.	The Secretary (Def Fin) Financial Adviser, MoD is responsible for the preparation of the Appropriation Accounts of the Defence Services and for their submission to the Comptroller and Auditor General of India and the Director General of Audit, Defence Services.  <b>(Auth: Para 532 of Defence Audit Code)</b>
	(ग)	एक उसी वर्ष में अधीनस्थ लेखा सेवा परीक्षा उत्तीर्ण करने वाले व्यक्तियों के बीच अनुभाग अधिकारियों के रोस्टर से संबंधित वरीयता का निर्धारण किस प्रकार किया जाता है?
	(c)	<b>Among individuals passing the S.A.S. examination in the same year, how is the relative seniority in the roster of Section Officers determined? (4 Marks)</b>
	Ans.	The relative seniority in the Roster of Section Officers (Accounts) as between individuals passing the same SAS examination will be determined with reference to the date of confirmation in the Auditors' grade, or if these dates are the same, with reference to their dates of appointment as Auditors, and if these dates also happen to be the same, the with reference to their dates of birth, the older in age being treated as senior.  <b>(Auth: Para 92 of OM Pt. I)</b>
14.	(क)	रक्षा लेखा विभाग में एक अनुभाग अधिकारी 'क' को उस स्टेशन 'एक्स' में तैनात किया गया था जहाँ उसकी संतान के लिए अपेक्षित स्तर का कोई विद्यालय नहीं था। तदनुसार, वह संतान शिक्षा भत्ता आहरित कर रहा था। स्टेशन 'एक्स' से उसका स्थानांतरण स्टेशन 'वाई' में कर दिया जाता है जहाँ अपेक्षित स्तर के विद्यालय उपलब्ध हैं, किन्तु संतान उसी विद्यालय में अध्ययन करना जारी रखता है जहाँ वह पहले ही अध्ययन कर रहा था। नए स्टेशन पर 'क' के संतान शिक्षा भत्ता की हकदारी पर टिप्पणी करें।
	(a)	<b>'A', a Section Officer in DAD, was posted at station X where there were no schools of the requisite standard for his child. He was accordingly drawing Children Education Allowance. From Station X he is transferred to Station Y where schools of the requisite standard are available, but the child continues to study in the school where he was already studying. Comment on A's entitlement to CEA at the new station.</b>  <b>(4 Marks)</b>

	<b>Ans.</b>	<p>Since the Section Officer was in receipt of CEA at Station X, he shall remain eligible for such allowance at the new station also, so long as the child continues to study in the same school.</p> <p style="text-align: center;"><b>(Auth: Para 149 of OM Pt. I)</b></p>
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	(ख)	एक केंद्रीय सरकारी कर्मचारी जो अन्य विभाग में स्थायी पद धारण कर रहा था, वह रक्षा लेखा विभाग में एक लेखापरीक्षक के रूप में नियुक्त होता है। क्या नए पद में उसके लिए स्थायीकरण किया जाना अपेक्षित है? अपने उत्तर के समर्थन में कारणों और प्राधिकार को दें।
	(b)	<b>A Central Government employee, who was holding a substantive post in another department, is appointed as Auditor in the DAD. Is it necessary for him to be confirmed in the new post? Give reasons and authority in support of your answer.</b>  <b>(4 Marks)</b>
	<b>Ans.</b>	If a Central Government employee is appointed to another post by direct recruitment either in the same department or a different department, it will be necessary to consider him for confirmation in the new post to which he has been appointed by direct recruitment, irrespective of the fact that the officer was holding the earlier post on a substantive basis. Confirmation in the new entry grade becomes necessary because the new post may not be in the same line or discipline as the old post in which he has been confirmed, and the fact that he was considered suitable for continuance in the old post would not automatically make him suitable for continuance or confirmation in the new post, the job requirements of which may be quite different from those of the old post. Hence in the instant case, confirmation in the new post will be necessary.  <b>(Auth: Para 134 OM Pt.I)</b>
15.	(क)	एक सेवा रसीद को हिसाब में किस प्रकार लिया जाएगा जिसके लिए संपूर्ण ब्यौरे नहीं दिए गए हैं?
	(a)	<b>How will a service receipt for which full particulars are not given be accounted for?</b>  <b>(4 marks)</b>
	<b>Ans.</b>	A service receipt for which full particulars are not given must not be taken to the head 'Suspense Account' but should be credited to the Minor Head 'Other Receipts' under the Revenue Head to which it appears to belong, pending eventual transfer to the credit of a proper head on receipt of detailed particulars.  <b>(Auth: Para 46 of Defence Account Code)</b>

	(ख)	भारतीय वायु सेना के एक हवाई अड्डे का उपयोग सिविल हवाई जहाज द्वारा किया जाता है। सिविल एविएशन विभाग से क्या प्रभार, यदि कोई हो, वसूली योग्य है? अपने उत्तर के समर्थन में कारणों को दें।
	(b)	<b>An aerodrome of the Indian Air Force is used by Civil Aircraft. What charges, if any, are recoverable from Civil Aviation Department? Give reasons in support of your answer. (4 marks)</b>
	Ans.	As per Note 2 below Para 62 of the Defence Account Code, the Defence Services shall not charge the Civil Aviation Department for the use of the aerodromes of the India Air Force by the Civil aircraft.  <b>(Auth: Note 2 under Para 62 of Defence Account Code)</b>
16.	(क)	‘औचित्य लेखापरीक्षा’ से क्या अर्थ है?
	(a)	<b>What is meant by ‘Propriety Audit’? (2 marks)</b>
	Ans.	It is an essential function of audit to bring to light not only cases of clear irregularity but also every matter which, in its judgement, appears to involve improper expenditure or waste of public money or stores, even though the accounts themselves may be in order and no obvious irregularity has occurred. It is thus not sufficient to see that sundry rules or orders of competent authority have been observed. It is of equal importance to see that the broad principles of orthodox finance are borne in mind not only by disbursing officers but also by sanctioning authorities. Audit conducted on these lines is referred to as 'Propriety Audit'.  <b>(Auth: Para 38 of Defence Audit Code)</b>
	(ख)	क्या एक केंद्रीय सरकारी कर्मचारी निलंबन की अवधि के दौरान छुट्टी यात्रा रियायत का लाभ उठा सकता है?
	(b)	<b>Can a Central Government servant avail of Leave Travel Concession during the period of suspension? (2 marks)</b>
	Ans.	A Government servant under suspension cannot avail of LTC as he cannot get any leave, including casual leave, during the period of suspension. As he continues to be in service during the period of suspension, members of his family are entitled to LTC.

		<b>(Auth: DG P&amp;T Letter No.26/1/74-PAP dt.3.2.77, reproduced in Annexure'B' of OM Pt I)</b>
(ग)		एक आरोपित सरकारी कर्मचारी जांच अधिकारी के समक्ष अपने मामले को रखने के लिए कब एक वकील की सेवाओं का उपयोग कर सकता है?
(c)		<b>When can a charged Government servant utilize the services of a lawyer to present his case before the Inquiry Officer? (2 marks)</b>
Ans.		A Government servant may present his case before the Inquiry officer with the assistance of any other Government servant or retired Government servant. He may not engage a legal practitioner for the purpose unless the person nominated by the Disciplinary Authority is a legal practitioner or unless the Disciplinary Authority, having regard to the circumstances of the case, so permits.  <b>(Auth: Para 329 OM Part I)</b>
(घ)		किस अवधि के भीतर एक गोपनीय रिपोर्ट में निहित प्रतिकूल अभ्युक्ति को रिपोर्ट किए गए कार्मिक को बताया जाना चाहिए और प्रतिकूल अभ्युक्ति के विरुद्ध अभ्यावेदन देने के लिए कितना समय अनुमत्य है?
(d)		<b>Within what time should an adverse remark in a confidential report be communicated to the official reported upon, and what is the time allowed for representing against the adverse remark? (2 marks)</b>
Ans.		Adverse remarks in a confidential report are required to be communicated to the individual concerned, as far as possible, within one month from the date of acceptance. Representation against adverse remarks should made within one month of the date of communication.  <b>(Auth: Para 202&amp;203 OM Part I)</b>

Solutions

Ans. -1

Ans 1:-

Note :- A point to note is that Depreciation, Prepaid Insurance, Rent Accrued and Outstanding Wages all appear in the Trial Balance. Therefore double entry in this respect has been completed already. Hence, furniture and the liabilities in respect of rent and wages will appear in the Balance Sheet without any adjustment.

P. Sharma

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Dr.		Trading and Profit and Loss Account for the year ended March 31, 2016		Cr.	
	₹	₹		₹	₹
To Stock on 1 <sup>st</sup> April, 2015		56,725	By Sales	7,06,650	
To Purchases	5,65,625		Less : Returns Inwards	4,250	7,02,400
Less : Returns Outwards	3,120	5,62,505	By Goods Destroyed by Fire (1)		1,000
To Wages		20,137	By Stock on 31 <sup>st</sup> March, 2015		60,520
To Gross Profit – transferred to Profit and Loss Account		1,24,553			
		<b>7,63,920</b>			<b>7,63,920</b>
To Salaries		18,575	By Gross Profit – transferred from Trading Account		1,24,553
To Postage, Stationery, Insurance, etc.		13,226	By Dividends from Investments		1,825
To Rent, Rates & Taxes		13,517	By Interest Accrued on Loan to D. Pathan (2)		150
To Trade Expenses		10,314	By Provision for Doubtful Debts – Existing	5,200	
To Heating and Lighting		2,350	Less : Bad Debts	1,125	
To Depreciation on Furniture		1,675		4,075	
To Alterations to Shop		900	Less : Provision required (3)	2,050	2,025
To Loss by Fire, unrecovered		300			
To Net Profit – transferred to Capital Account		67,696			
		<b>1,28,553</b>			<b>1,28,553</b>

- Notes :- (1) Goods destroyed by fire, ₹1,000 are credited to the Trading Account. Out of this, ₹700 are recoverable from the insurers and ₹300 is a loss which is debited to the Profit and Loss Account.  
 (2) Four months' interest on the loan to D. Pathan is due.  
 (3) Sundry Debtors total ₹41,000 as follows :

	₹	₹
Trial Balance figure		38,200
Less : To be transferred to Drawings Account	250	
Written off as Bad Debt	600	850
		<u>37,350</u>
Add : Dishonoured Promissory Note (deducted from Bills Receivable)		2,650
Dishonoured Cheque (deducted from Bank)		1,000
		<u>41,000</u>

Balance Sheet of P. Sharma as on March 31, 2016

10

28  
7

Liabilities		₹	₹	Assets		₹	₹
Sundry Creditors			25,526	<b>Current Assets:</b>			
Bills Payable			8,950	Cash on hand and at Bank			14,752
Outstanding Wages			2,019	Bills Receivable			16,420
Rent Accrued but not Paid			750	Investments			11,500
Capital : Balance on 1 <sup>st</sup> April, 2015	77,000			Sundry Debtors	41,000		
Add : Net Profit for the year	67,696			Less : Provision for Doubtful Debts	2,050		38,950
	1,44,696			Loan to D. Pathan	3,000		
Less : Drawings	16,250	1,28,446		Add : Interest Accrued	150		3,150
				Stock at end			60,520
				Amount due from Insurance Co.			700
				Unexpired Insurance			524
				<b>Fixed Assets:</b>			
				Furniture	16,750		
				Add : Additions	500		
					17,250		
				Less : Depreciations	1,675		15,575
				Alterations to Shop	4,500		
				Less : Written off	900		3,600
<b>Total</b>			<b>1,65,691</b>	<b>Total</b>			<b>1,65,691</b>

Ans. - 2 (i)

Ans = 2

(i) **Idle Time:** The time when the worker does no work and remains idle, is called the idle time. So the idle time cost represents the wages paid for the time lost. The following are its causes:

- (a) **Lack of proper planning:** Proper planning is required for smooth production work. If the workers do not have material at the right time or the machines are not kept fit for working, the time goes waste. This happens due to faulty planning or bad management.
- (b) **Carelessness:** If the foreman of a department does not take his duty seriously, the labour of that department also becomes careless and spoils time in the idle way.
- (c) **Confrontation between labour and management:** The confrontation between labour and management arising from any cause, wastes time in discussions, dialogues, strikes etc., and the wages paid, if any, for this period form the idle time cost.
- (d) **Economic factors:** Trade depression, or severe competition lowers the production, and so labour remains effectively unutilized.
- (e) **Other reasons:** The electricity may fail or the machine may breakdown for some or more time. They make labour to remain idle for the time being.

The time lost between gate and place of work, break for tea, time lost between one job and the other are the normal causes leading to idle time.

Idle time may also arise due to manipulation in job booking. Some labour may be booked for personal or non-productive jobs, e.g., grass-cutting, gardening etc.

The above causes can be grouped into Productive, Administrative and Economic also depending upon the nature of the causes.

Ans. - 2 (ii)

Ans 2

(ii) **Overtime:** The time worked over and above the normal hours is termed as overtime. The remuneration usually paid for the overtime work is at double the normal rate. The need for overtime works arises due to:

- (a) Increase in demand for the products where the production during the normal hours falls short to meet it
- (b) Shortage of workers due to absence or non-availability and so it is decided to give overtime work to the existing staff
- (c) Utilization of perishable raw material by working overtime
- (d) Execution of urgent orders, or to complete the work on the same day
- (e) Shortage of equipments, machines, or space for the completion of jobs
- (f) Lack of administrative control on workers, on account of which the production during normal hours remains less than the standard output and overtime has to be done by the workers.

The disadvantages of overtime working are: - Work efficiency is reduced, worker's health is adversely affected, the quality of the output is affected and the cost of production rises due to increased labour cost.

Ans. 2 (iii)

Ans 2

(iii) **Machine Hour Rate:** Machine hour rate is one of the methods of absorbing factory overhead. This method is commonly used in those industries where machines are primarily used because in these industries overheads are mostly concerned with machines. Machine Hour Rate means per hour operating cost of a machine. In other words the amount obtained by dividing the operating expenses of a machine during a specific period by the hours of use of machine during that period is called Machine Hour Rate. Machine Hour Rate is an actual or predetermined rate of cost apportionment for overhead absorption, which is calculated



by dividing the cost to be apportioned or absorbed by the number of hours for which a machine or machines are operated or expected to be operated. Thus:

$$\text{Machine Hour Rate} = \frac{\text{Total Factory Overheads}}{\text{Total Machine Hours}}$$

Ans. 2 (iv)

ANS 2 (iv) Job Costing: It is a method of costing used to determine the cost of non-standard jobs carried out according to customer's specifications. In this method cost units are separately identified and are costed individually. This method is also known as 'Job Order Costing', 'Specific Order Costing' or 'Production Order Costing'. Here the idea is that each order placed with the firm for the manufacture of a product or for doing a job for a customer in accordance with his specifications is different from the other. Job costing is applicable to job printers, engineers, furniture makers, builders, contractors, hardware and machine manufacturing industries, repairing shops, etc. Its important features are:

- The production is generally made against customer's specific order and not for stock.
- Each job has its own characteristics and requires specific treatment.
- It is based on intermittent production, and not continuous.
- Each job is treated as a separate cost unit. Therefore, a separate job cost sheet is prepared for each individual job.
- Each job is distinctly identified by a production order through the production stage.
- The final cost of production is ascertained after the completion of the job.

The main objectives of Job Costing are:

- To find out the cost of production of every order or job and to know the profit or loss on each individual job.
- To help the management in identifying more profitable, less profitable and not profitable jobs.
- To provide base for estimating the cost of similar jobs undertaken in future.
- To control operational efficiency by comparing actual costs with the estimated costs.
- To help the management in providing a base for the valuation of work-in-progress.

Ans. 2 (v)

ANS 2 (v) Process Costing: Process costing is a method of costing applied to industries where the material has to pass through two or more processes for being converted into a finished product. Each process is treated as a cost centre. The cost of each process is accumulated and per unit cost is determined. For this purpose the following formula is applied:

$$\text{Cost per unit of each process} = \frac{\text{Cost of output in the process}}{\text{Normal number of units in the process}}$$

In this method, the output of the first process works as the raw material of the second process and the output of the second process works as the raw material of third process and so on. In this manner, the raw material passes through various processes till it reaches the last process from where the entire process is completed and the product is made ready for sale. This method is used in the manufacture of chemical products, soap, vegetable oil, paints, varnishes, etc., where the production is continuous and the product has to pass from one process to the other until completion.

Ans. 3 (a)  
ANS 3 (a)

10 marks

25

(i) Cost of Materials used :-	₹
Opening Stock	24,000
Purchases	2,40,000
Carriage	<u>20,000</u>
	2,84,000
Less Closing Stock	<u>28,000</u>
	<u>2,56,000</u>
(ii) Value of Output of Manufactured Goods :-	₹
Materials (consumed as per "a")	2,56,000
Wages	<u>4,00,000</u>
	<u>6,56,000</u>

(iii) Percentage of Gross Profit (₹1,74,000) on Sales (₹8,40,000) = 20.71%

Ans. 3 (b)  
ANS 3 (b)

15 marks

MODERN ENGINEERING CO. LTD.

Summary of Expenditure for 2016		Estimate for Machine	
	₹		₹
Materials used	17,50,000	Material	7,500.00
Manual and Machine Labour		Wages (direct)	<u>6,000.00</u>
Wages (direct)	13,50,000		13,500.00
Prime Cost	<u>31,00,000</u>	Works Oncost – 27.5% of	
Works Overhead Expenses	3,71,250	Direct Wages	<u>1,650.00</u>
Works Cost	<u>34,71,250</u>		15,150.00
Establishment and General Expenses	2,32,500	Office Oncost – 6.70% of	
Total Cost	<u>37,03,750</u>	Works Cost	<u>1,014.75</u>
Works Overhead Cost = 27.5% of			16,164.75
Manual and Machine Labour Wages.		Profit – 25% on total cost	<u>4,041.19</u>
Establishment and General Expenses –		Selling price giving profit	
6.70% of Works Cost.		thereon 20%	<u>20,205.94</u>

Ans-4(a)

ANS 4 (a) Batch Costing: Batch Costing is an extension of Job Costing and it therefore, may also be called as 'Factory Job Costing'. This method of costing is applied when production work is carried on in 'Lots' or 'Batches' and the cost of each lot or batch is calculated separately. A batch, in fact, is a cost unit consisting of a group of similar or identical items which maintain their identity throughout various stages of production. In other words, batch is not related with a single product but it is related with some specific quantity of similar product at the same time.

Each batch is given a specific number or code and the costs are accumulated on that basis. Each batch is treated as a unit of cost and is separately costed. The cost per unit is obtained by dividing the cost of batch by the number of units produced in a batch. This method of costing is mainly applied in the production of drugs and medicines, readymade garments, shoes and chappals, nuts and bolts, spare parts, T.V., watches, etc.

Ans-4(b)

ANS 4 (b)

THE ADVANCE MANUFACTURING CO. LTD.

FINISHED STOCK ACCOUNT

	A	B	TOTAL		A	B	TOTAL
	₹	₹	₹		₹	₹	₹
To Opening Stock	10,500	9,000	19,500	By "A" Dept. transfer		3,750	3,750
To Production A/c	22,500	18,000	40,500	By Operating Depts.	3,000	3,750	6,750
To Sundry Debtors (Returns)	2,250		2,250	By Closing Stock c/d	5,250	6,000	11,250
To "B" Dept. transfer	3,750		3,750	By Balance, being cost price of goods sold	30,750	13,500	44,250
	<u>39,000</u>	<u>27,000</u>	<u>66,000</u>		<u>39,000</u>	<u>27,000</u>	<u>66,000</u>
To Balance, being cost of Sales	30,750	13,500	44,250	By Sundry Debtors (Sales)	42,000	33,000	75,000
To Balance, being profit on Sales	11,250	19,500	30,750		<u>42,000</u>	<u>33,000</u>	<u>75,000</u>
	<u>42,000</u>	<u>33,000</u>	<u>75,000</u>				
To Stock b/d	5,250	6,000	11,250				

Ans-5  
 Ans: 5:

25  
 STATEMENT SHOWING COST PER CABINET AND PROFIT PER CABINET SOLD

	No. 1 ₹	No. 2 ₹
Material	2,400	3,232
Labour	4,560	5,656
	<u>PRIME COST</u> 6,960	<u>8,888</u>
Works Oncost – 100% on Labour	4,560	5,656
	<u>WORKS COST</u> 11,520	<u>14,544</u>
Office Oncost – 25% on Works Cost	2,880	3,636
	<u>TOTAL COST</u> 14,400	<u>18,180</u>
Sale Price No. 1 – 120 Cabinets sold	18,000	
Sale Price No. 2 – 202 Cabinets sold		22,220
	<u>PROFIT</u> 3,600	<u>4,040</u>
	<u>PROFIT PER CABINET</u> 30	<u>20</u>

PROFIT AND LOSS ACCOUNT (IN THE FINANCIAL BOOKS)

	₹		₹
To Materials	5,632	By Sales	40,220
To Wages	10,216		
To Work Expenses	9,920		
To Office Expenses	6,760		
To Net Profit	7,692		
	<u>40,220</u>		<u>40,220</u>

	₹
Profit as per P & L Account	7,692
Profit as per Cost Account	7,640
	<u>Difference accounted as follows</u> 52

	₹	₹	
Works Oncost as per Cost Account	10,216		
Works Expenses as per P & L Account	9,920	296	Overcharged in Cost Accounts
Office Expenses as per P & L Account	6,760		
Office Oncost as per Cost Accounts	6,516	244	Undercharged
<i>Net Excess in Cost Accounts</i>		<u>52</u>	

Ans 6(a)  
ANS 6(a)

10 marks

22/7

- (i) **Financial Accounting:** The accounting system, as developed originally, concerned only the financial state of affairs and the financial results of operations. This is called Financial Accounting. It includes preparation of accounts, generally on historical basis, so as to enable the management to prepare the financial statements showing the results of operations and the financial state of affairs, to exercise full control over the property and assets of the firm or the institution concerned and to prepare returns and statements concerning taxation.
- (ii) **Cost Accounting:** Cost Accounting developed because of the limitations of financial accounting in respect of information relating to the cost of individual jobs, products, etc. This information is needed for purpose of making numerous decisions (e.g. the price to be quoted to a special customer or the priority to be accorded to a product when resources are scarce, etc.) and for exercising control over the costs being incurred. Cost Accounting basically involves estimating costs in advance and detailed analysis.
- (iii) **Management Accounting:** A third branch of accounting which has now developed is Management Accounting. It means such accounting as will enable management to discharge its functions properly, chiefly in respect of forecasting and budgeting, control over costs and revenues and decisions, both routine and strategic.

Ans-6(b)  
ANS 6 (b)

10 marks

The following are the points of distinction between trade discount and cash discount :-

Trade Discount	Cash Discount
(i) It is allowed to encourage <u>buyers to buy goods in large quantities</u> .	(i) It is allowed to encourage the buyers of goods to <u>make payment at an early date</u> .
(ii) It is a reduction in the list price granted by the supplier either because of a trade practice or for purchases exceeding a certain quantity.	(ii) It is a reduction in the <u>amount payable</u> for payment within a <u>certain period</u> .
(iii) It is allowed at the time of <u>purchase</u> .	(iii) It is allowed at the <u>time of payment</u> for the purchase.
(iv) It is shown as a <u>deduction in the invoice</u> .	(iv) It <u>does not appear</u> in invoice.
(v) In the ledger, there is no <u>trade discount account</u> .	(v) Cash discount account is <u>maintained</u> in the <u>ledger</u> .

	Particulars	Dr. ₹	Cr. ₹
(i)	Subhash ... Dr. To Suresh (Amount paid to Subhash wrongly debited to Suresh earlier, error being rectified now)	12,000	12,000
(ii)	Repairs Account ... Dr. To Machinery Account (Repairs to a machine wrongly debited to machinery account, error now rectified)	1,745	1,745
(iii)	Bills Receivable Account ... Dr. Bills Payable Account ... Dr. To Soni Bros. (Acceptance received from Soni Bros. wrongly recorded in bills payable book, error now rectified)	15,000 15,000	30,000
(iv)	Sales Account ... Dr. To Surya Prakash (Credit sale for ₹15,870 to Surya Prakash wrongly recorded in sales book as ₹18,570, adjustment to rectify the error now made)	2,700	2,700
(v)	Sales Returns Account ... Dr. To Mohan (Sales return by Mohan for ₹2,140 not recorded earlier being recorded now)	2,140	2,140
(vi)	Drawings Account ... Dr. To Purchases Account (Goods taken away by the proprietor for personal use not recorded earlier, being recorded now)	800	800
(vii)	Anand ... Dr. To Bad Debts Recovered Account (Recovery of a bad debt credited to payer's account; error being rectified now)	1,300	1,300
(viii)	Loan Account ... Dr. To Interest Earned Account (Rectification of wrong credit given to loan account for interest received)	500	500
(ix)	Returns Inward Account ... Dr. Returns Outward Account ... Dr. To Mohit (Goods invoiced at ₹1,870 returned by Mohit, a customer recorded in returns outward book ₹1,780; error being rectified now)	1,780	1,870 3,650
(x)	Harish ... Dr. To Purchases Account (Purchase made for Harish, a staff member entered in purchases book; error now rectified)	1,000	1,000

5

Ans-8  
ANS 8 =)

20 marks

20  
7

Bank Reconciliation Statement  
as on 31<sup>st</sup> March, 2016

	₹	₹
Bank Overdraft as per cash book		30,000
Add:		
(i) Cheque deposited but not collected	300	
(ii) Interest on overdraft and bank charges not recorded in cash book	2,600	
(iii) Cheques issued to creditors but not recorded in cash book	1,000	3,900
		<u>33,900</u>
Less:		
(i) Cheques wrongly recorded on the credit side of the cash book, ₹1,000 x 2	2,000	
(ii) Cheques issued but presented for payment on 4 <sup>th</sup> April, 2016	4,000	
(iii) Dividend collected by bank but not yet recorded in cash book	500	6,500
		<u>27,400</u>
Bank overdraft as per pass book		

Ans-9 (a)

3 marks

ANS 9 (a) For calculating depreciation, the basic factors are:

- (1) The cost of the asset;
- (2) The estimated residual or scrap value at the end of its life; and
- (3) The estimated number of years of its life.

Ans-9 (b)

2 marks

ANS 9 (b) The following are the various methods for providing depreciation:- (Any four to be written)

- (1) Straight Line or Fixed Percentage on Original Cost or Fixed Instalment Method;
- (2) Written Down Value or Fixed Percentage on Diminishing Balance or Reducing Instalment Method;
- (3) Annuity Method;
- (4) Depreciation Fund Method;
- (5) Insurance Fund Method;
- (6) Sum of the Digits Method;
- (7) Revaluation Method;
- (8) Depletion Method;
- (9) Machine Hour Rate Method; and
- (10) Repairs Provision Method.

(c)

15 marks

19  
7**MACHINERY ACCOUNT**

2012 Jul 1	To Bank	3,90,000	2013 March 31	By depreciation A/c (for 8 months @ 15% p.a.)	45,000
" "	To Bank (installation expenses)	10,000	" "	By Balance c/d	3,55,000
		<b>4,00,000</b>			<b>4,00,000</b>
2013 April 1	To Balance b/d	3,55,000	2014 March 31	By Depreciation A/c (on 3,55,000)	53,250
		<b>3,55,000</b>		By Balance c/d	3,01,750
2014 April 1	To Balance b/d	3,01,750	2015 March 31	By Depreciation A/c (on Rs. 3,06,000 @ 15% p.a.)	45,263
		<b>3,06,000</b>		By Balance c/d	256,488
2015 April 1	To Balance b/d	2,56,488	2015 Nov 30	By Depreciation A/c (on Rs. 2,60,100 @ 15% for 8 months)**	25,649
Nov. 30	To Bank (dismantling charges)	5,000	" "	By Bank (sale proceeds)	1,00,000
Dec. 1	To Bank (Total cost of new machine)	7,60,000	" "	By profit and Loss A/c (loss on disposal of machine)	1,35,839
			2016 March 31	By Depreciation A/c (on Rs. 7,60,000 for 4 months @ 15% p.a.)	38,000
2016 April 1	To Balance b/d	<b>10,21,488</b>	" "	By Balance c/d	7,22,000
					<b>10,21,488</b>

\*\* 1 April to 30 Nov- 08 Months

Calculation of loss on Disposal of Machinery	
2,56,488	3 years
-25,649	2 years
2,30,839	WDV
+ 5,000	Dismantling
-1,00,000	Sale proceeds
1,35,839	Loss on Disposal



Ans 10(a)  
ANS 10(a)

(5 marks)

18  
7

18. (a) The following are the points of distinction between journal and ledger:-

- (i) The transactions are recorded first in the journal and then they are posted to the ledger. Thus, while the journal is the book of primary record, the ledger is the book of secondary record.
- (ii) The process of recording transactions in journal is termed as journalizing while the process of recording transactions in the ledger is known as posting.
- (iii) The journal contains chronological record while the ledger contains analytical record.

Ans 10(b)  
ANS 10(b)

(15 marks)

Trading Account for the year ended 31<sup>st</sup> March, 2016

Dr.	Normal ₹	Abnormal ₹	Total ₹		Normal ₹	Abnormal ₹	Total ₹	Cr.
To Opening Stock	5,80,400	15,600	5,96,000	By Sales	31,54,900	6,100	31,61,000	
To Purchases	28,20,000	—	28,20,000	By Closing Stock	8,76,480			
To Gross Profit (25% on cost i.e. 20% on sales) (balancing figure)	6,30,980	2,500	6,33,480	(balancing figure) (original cost)		12,000	8,88,480	
	40,31,380	18,100	40,49,480		40,31,380	18,100	40,49,480	

Value of normal stock	₹ 8,76,480
Value of abnormal stock	12,000
Total closing stock	8,88,480

Working Notes:

Opening stock of normal goods = ₹5,96,000 - ₹15,600 = ₹5,80,400  
 Sales of normal goods = ₹31,61,000 - ₹6,100 = ₹31,54,900  
 Gross profit is 25% on cost; it comes to 20% of selling price.  
 Hence, gross profit earned on sales of normal goods = 20% of ₹31,54,900 = ₹6,30,980  
 As abnormal goods costing ₹6,000 have been sold during the year for ₹6,100 it can be assumed that market value of the remaining abnormal goods has become more than cost and hence abnormal goods have also been valued at cost on 31.3.2010.

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

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

मई/May, 2017

विषय : प्रश्न पत्र IV – सेवा विनियमावली  
(व्यावहारिक - पुस्तकों की सहायता के)

**SUBJECT: PAPER IV – SERVICE REGULATIONS  
(PRACTICAL – WITH BOOKS)**

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 100

**टिप्पणियां/Notes :**

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

7. भाग/उप-भाग का उल्लेख समुचित रीति से किया जाना चाहिए।  
Indication of Section/Sub-Section shall appropriately be made.

**भाग-I**  
**SECTION-I**  
**[वेतन एवं भत्ते (सिविल)]**  
**[Pay & Allowances (Civil)]**  
**(सभी के लिए)**  
**(Common to All)**

निम्नलिखित प्रश्नों का उत्तर दीजिए:

**Answer the following questions:**

1.	(क)	उन मामलों में भी जहाँ अधिप्राप्ति का प्राक्कलित मूल्य रुपये पच्चीस लाख से अधिक है वहाँ वे कौन सी परिस्थितियाँ हैं जिनके अधीन खरीद सीमित टेंडर पूछताछ के माध्यम से की जा सकती है?
	(a)	<b>What are the circumstances under which purchase may be made through limited tender enquiry even where the estimated value of the procurement is more than Rs. Twenty-five lakh? (3 Marks)</b>
<b>Ans.</b>		<p>Purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than Rupees Twenty-five Lakhs, in the following circumstances.</p> <p>(a) The competent authority in the Ministry or Department certifies that the demand is urgent and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Ministry or Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.</p> <p>(b) There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.</p> <p>(c) The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped, is remote.</p> <p style="text-align: right;"><b>(Authority: GFR 2005-Rule-151)</b></p>

	(ख)	बोली जमानत जमा (बयाना) किसे कहते हैं? बयाना की सामान्यतः क्या दर होनी चाहिए?
	(b)	<b>What is Bid Security (Earnest Money)? What should ordinarily be the rate of Earnest Money? (3 Marks)</b>
<b>Ans.</b>		<p>To safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry, Bid Security (also known as Earnest Money) is to be obtained from the bidders except those who are registered with the Central Purchase Organization, National Small Industries Corporation (NSIC) or the concerned Ministry or Department.</p> <p style="text-align: center;">Amount of bid security should ordinarily range between two percent to five percent of the estimated value of the goods to be procured.</p> <p style="text-align: right;"><b>(Authority: GFR 2005- Rule-157)</b></p>
	(ग)	वे कौन सी परिस्थितियाँ हैं जिनके अधीन एकल टेंडर पूछताछ को अपनाया जा सकता है?
	(c)	<b>What are the circumstances under which Single Tender Enquiry may be resorted to? (3 Marks)</b>
<b>Ans.</b>		<p>Procurement from a single source may be resorted to in the following circumstances:</p> <p>(i) It is in the knowledge of the user department that only a particular firm is the manufacturer of the required goods.</p> <p>(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.</p> <p>(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</p>

		<p>by the competent authority), the required item is to be purchased only from a selected firm.</p> <p style="text-align: right;"><b>(Authority: GFR 2005-Rule-154)</b></p>
2.	(क)	<p>क्या एक सरकारी कर्मचारी एक से अधिक प्राधिकृत चिकित्सा परिचारक रख सकता है? यदि हां तो किन परिस्थितियों में?</p>
	(a)	<p><b>Can a government servant have more than one Authorized Medical Attendants? If yes, under what circumstances? (3 Marks)</b></p>
<b>Ans.</b>		<p>A Government servant if he so desires, may opt for a second AMA particularly in respect of diseases pertaining to women and children. He may also be given an option to change his AMA if he considers it necessary, but at no time can he have more than two AMA.</p> <p style="text-align: right;"><b>(Authority: CSMA Rules: Rule-2 Govt. of India Decision-3(v))</b></p>
	(ख)	<p>भारत से बाहर चिकित्सा को प्राधिकृत करने के लिए केन्द्र सरकार की स्थायी समिति का क्या गठन होना चाहिए?</p>
	(b)	<p><b>What should be the constitution of standing committee of central government for authorizing treatment outside India? (3 Marks)</b></p>
<b>Ans.</b>		<p>Standing committee consist of-</p> <p>(a) The DG health services in Min. of Health</p> <p>(b) The DG of Armed Forces Medical Services.</p> <p>(c) The DG of Indian Council of Medical Research</p> <p>(d) The joint secretary Min. of Health and family affair.</p> <p style="text-align: right;"><b>(Authority: CSMA Rules: Rule-11(5))</b></p> <p style="text-align: center;">)</p>
	(ग)	<p>किन परिस्थितियों में एक चिकित्सा अधिकारी स्वयं का प्राधिकृत चिकित्सा परिचारक हो सकता है?</p>

	(c)	<b>Under what condition can a medical officer be his own AMA? (3 Marks)</b>
<b>Ans.</b>		It has been decided that medical officer under the employ of a department and declared as AMA for its staff and families stationed at a particular place can be treated as AMA for himself and his family members only in such station where there is one and only one AMA.  <b>(Authority: CSMA Rules: Rule-2(8) )</b>
3.	(क)	निरन्तर छुट्टी की अधिकतम अवधि कितनी है जिसका उपयोग किसी सरकारी कर्मचारी द्वारा किया जा सकता है?
	(a)	<b>What is the maximum amount of continuous leave that can be availed by any government servant? (3 Marks)</b>
<b>Ans.</b>		Unless the President, in view of exceptional circumstances of the case otherwise determines, No Government servant shall be granted leave of any kind for a continuous period exceeding five years.  <b>(Authority: FR SR Part-III leave Rule-12)</b>
	(ख)	वे विशेष परिस्थितियां क्या हैं जिनके अधीन एक सरकारी कर्मचारी (सैन्य अफसर से भिन्न) को असाधारण छुट्टी प्रदान की जा सकती है?
	(b)	<b>What are the special circumstances under which a government servant (other than military officer) can be granted Extraordinary leave? (3 Marks)</b>
<b>Ans.</b>		The circumstances are-  (a) When No other leave is admissible  (b) When other leave is admissible but the Government servant applies in writing for grant of extraordinary leave.  <b>(Authority: FR SR Part-III leave Rule-32)</b>

	(ग)	एक सरकारी कर्मचारी द्वारा पूरी की जानी वाली वे शर्तें क्या हैं जिसने अध्ययनार्थ छुट्टी के लिए अभ्यावेदन दिया है?
	(c)	<b>What are the conditions to be fulfilled by a government servant who has applied for study leave? (3 Marks)</b>
<b>Ans.</b>		Study leave may be granted to government servant – <ol style="list-style-type: none"> <li>1. Who has satisfactorily completed period of probation and has rendered not less than five years regular continuous service including the period of probation under the government.</li> <li>2. Who is not due to reach the age of superannuation from the Government service within three years from the date on which he is expected to return to duty after the expiry of the leave.</li> <li>3. Who execute a bond laid down in rule 53(4) undertaking to serve the Government for a period of three years after expiry of the leave.</li> </ol> <p style="text-align: right;"><b>(Authority: FR SR Part-III leave Rule-50(5) )</b></p>
4.	(क)	क्या निम्नलिखित के दौरान छुट्टी यात्रा रियायत का उपभोग किया जा सकता है:- <ol style="list-style-type: none"> <li>1. मातृत्व छुट्टी</li> <li>2. अध्ययनार्थ छुट्टी</li> <li>3. शिशु देखभाल छुट्टी</li> </ol>
	(a)	<b>Can LTC be availed during:-</b> <ol style="list-style-type: none"> <li>1. Maternity Leave</li> <li>2. Study Leave</li> <li>3. Child care leave</li> </ol> <p style="text-align: right;"><b>(3 Marks)</b></p>
<b>Ans.</b>		<ol style="list-style-type: none"> <li>1. Yes</li> <li>2. Yes</li> </ol>

		3. No  <b>(Authority: CCS LTC Rules –Rule-7, Rule-7-GID(17),Rule-7-GID(17))</b>
	(ख)	सरकारी कर्मचारियों की किन तीन श्रेणियों के लिए छुट्टी यात्रा रियायत उपलब्ध नहीं है?
	(b)	<b>LTC is not available to which three categories of government servant? (3 Marks)</b>
<b>Ans.</b>		LTC not admissible to –  1. Government servant whose spouse are employed in railways or national airlines. <b>(Authority: CCS LTC Rule-1-GID)</b> 2. A Government servant under suspension, however his family can the concession. <b>(Authority: CCS LTC Rule-7-GID(20) )</b> 3. Government servant who proceeds on leave but resigns his post without returning to duty. <b>(Authority: CCS LTC Rule-7-GID(2)</b>
	(ग)	क्या छुट्टी यात्रा रियायत के उद्देश्य के लिए एक बार घोषित गृह नगर को परिवर्तित किया जा सकता है?
	(c)	<b>Can hometown as once declared for the purpose of grant of LTC be changed? (3 Marks)</b>
<b>Ans.</b>		The home town once declared and accepted by the controlling officer shall .  be treated as final. In exceptional circumstance the HOD or if the Government servant himself is HOD, the administrative Ministry may authorize a change in such declaration, provided that such a change shall not be made more than once during the service of a Government servant  <b>(CCS (LTC) Rules, 1988 Rule-5)</b>
5.	(क)	क्या छुट्टी यात्रा रियायत पर जाते समय 10 दिनों की अर्जित छुट्टी के नकदीकरण के लिए दिनों की संख्या और उपभोग की गई छुट्टी की प्रकृति से संबंधित कोई प्रतिबंध है?
	(a)	<b>Is there any restriction regarding No. of days and the nature of leave availed for encashment of 10 days earned leave at the time of proceeding on LTC? (3 Marks)</b>



<b>Ans.</b>		<p>“NO”, Matter has been examined in DOPT in consultation of Ministry of Finance and it has been decided to permit government servants’ encashment of earned leave up to 10 days at the time of availing LTC without any linkage to the number of days and the nature of leave availed while proceeding on LTC.</p> <p style="text-align: right;"><b>(Authority: CCS LTC Rule 1988-Rule-15 GID-9)</b></p>
	(ख)	<p>एक सरकारी कर्मचारी और उसके परिवार के सदस्यों (एक पुत्र को छोड़कर) ने गृहनगर के लिए यात्रा की जबकि उसके पुत्र ने भारत में किसी भी स्थान के लिए रियायत का लाभ उठाया। कार्यालय प्रमुख के रूप में क्या आप दावे की प्रतिपूर्ति की अनुमति देंगे?</p>
	(b)	<p><b>A government servant and his family members (except one son) performed journey to hometown while the son availed of the concession to anywhere in India. As head of office would you allow reimbursement of the claim? (3 Marks)</b></p>
<b>Ans.</b>		<p>“Yes” Since the LTC facility can be availed by Government servant and various member of his family in separate batches there may not be any objection in all going home town LTC and LTC to any place in India to different member of the family in r/o the same block of year provided such concession is otherwise admissible.</p> <p style="text-align: right;"><b>Authority: CCS LTC Rules 1988, Rule-9 GID)</b></p>
	(ग)	<p>छुट्टी यात्रा रियायत दावा का निबटारा करने के लिए ‘सबसे कम दूरी मार्ग’ का क्या अर्थ है?</p>
	(c)	<p><b>What is the meaning of “By shortest route” in case of settlement of LTC claim? (3 Marks)</b></p>
<b>Ans.</b>		<p>By shortest route means government servant or his family, may travel by any route or halt anywhere on the way but the Government’s assistance shall be limited to the fare by the shortest route calculated on a through ticket basis.</p> <p style="text-align: right;"><b>(Authority: CCS LTC Rules 1988, Section VIII(1))</b></p>

6.	(क)	प्लॉट की खरीद और उस पर एकल अथवा दो मंजिल मकान के निर्माण के लिए वे चरण कौन से हैं जब गृह निर्माण अग्रिम की किश्तों का संवितरण किया जाता है?
	(a)	<b>What are the stages at which the installments of HBA are to be disbursed in case of purchase of plot and construction of single/double storied house on it? (3 marks)</b>
<b>Ans.</b>		The Installments are to be paid in three stages: <ul style="list-style-type: none"> <li>• On executing the agreement in the prescribed form and production of security bond.</li> <li>• On executing the Mortgage deed after purchase of plot</li> <li>• On the construction reaching the plinth level</li> </ul> <p style="text-align: right;"><b>(Authority: HBA Rules- Rule-Digest-8(I))</b></p>
	(ख)	एक सरकारी कर्मचारी एक सहकारी संस्था से भूमि की खरीद के लिए गृह निर्माण अग्रिम चाहता है। वह प्लॉट को बंधक करने की स्थिति में नहीं है क्योंकि संस्था उस समय तक उसे हक का अंतरण नहीं कर रही है जब तक कि प्लॉट पर घर का निर्माण नहीं करा लिया जाता है। एक विभागाध्यक्ष के रूप में ऐसे मामले में अग्रिम को प्रदान करने की संस्तुति करने से पूर्व पूरी की जाने वाली शर्तें क्या हैं?
	(b)	<b>A government servant wants HBA for purchase of land from a cooperative society. He is not in a position to mortgage the plot as the society is not transferring the title to him till a house is erected on the plot. As a Head of Department, what are the conditions to be fulfilled before recommending grant of advance in such case? (3 marks)</b>
<b>Ans.</b>		The heads of Government may recommend the grant of advance subject to the following condition: <ol style="list-style-type: none"> <li>1. The government servant has paid the full cost of the land to the society</li> <li>2. The term of the sale of the plot clearly specify the condition that to be fulfilled before the government servant can obtain the title.</li> <li>3. The society title to the plot of land is clear.</li> <li>4. The society gives possession of the plot of land to the Government servant for construction.</li> <li>5. The Government servant should be in a position to obtain a clear title to the property within a reasonable period and Mortgage the same in favor of the President.</li> </ol>

		<b>(Authority: HBA Rules Rule-9(15)(V))</b>
	(ग)	गृह निर्माण अग्रिम को प्रदान करने के उद्देश्य के लिए नियत की जाने वाली ब्याज की दर कितनी है – गृह निर्माण अग्रिम की स्वीकृति की तारीख के समय विद्यमान दर अथवा वास्तविक संवितरण की तारीख को विद्यमान दर?
	(c)	<b>What is the rate of interest to be fixed for the purpose of giving HBA- the rate prevalent on the date of sanction of HBA or rate prevalent on the date of actual disbursement? (3 Marks)</b>
<b>Ans.</b>		Rate of Interest of HBA prevalent on the date of release of advance/ first installment of advance is to be taken for the purpose of calculation of interest on the HBA sanctioned to a government servant.  <b>(Authority: HBA Rules-Rule-6(7))</b>

**भाग-II**  
**SECTION-II**  
**भविष्य निधि एवं पेंशन**  
**Provident Fund & Pension**  
**(सभी के लिए)**

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(Common to All)

1.	(क)	क्या एक सामान्य भविष्य निधि का अंशदाता सेवा के दौरान पहले ही दिए गए नामांकन को सेवानिवृत्ति की तारीख के बाद परिवर्तित कर सकता है?
	(a)	<b>Can a GPF subscriber effect changes in nomination already made by him while in service, after the date of his retirement? (2 Marks)</b>
<b>Ans.</b>		So long as the amount at the credit of the subscriber is not actually paid, it retains the character of Provident Fund and hence there should be no objection to the subscriber changing the nomination in this regard even after retirement. <b>(Authority: GPF Rules. Rule-5 GID(3))</b>
	(ख)	सामान्य भविष्य निधि के अंशदाता के लेखा विवरण में क्या सूचनाएं दी जाएंगी?
	(b)	<b>What information shall be given in GPF subscriber's account statement? (3 Marks)</b>
<b>Ans.</b>		An account shall be opened in the name of each subscriber in which shall be shown: <ul style="list-style-type: none"><li>• His subscription</li><li>• Interest, provided by Rule-11, on subscriptions</li><li>• Bonus, as provided by Rule-11-A on subscription</li><li>• Advances and withdrawals from the fund.</li></ul> <b>(Authority: GPF Rules.Rule-6)</b>
	(ग)	क्या बोनस की धनराशि को भविष्य निधि लेखा में जमा किया जा सकता है?
	(c)	<b>Can bonus amount be deposited in PF Account? (3 Marks)</b>
<b>Ans.</b>		If the subscriber so desire, can deposit the whole or a part of amount admissible under the scheme in their respective PF Account. <b>(Authority: GPF Rules.Rule-7 GID(2) )</b>
2.	(क)	अशक्तता पेंशन किसे कहते हैं? अशक्तता पेंशन के भुगतान के लिए असमर्थता प्रमाणपत्र को जारी करने वाले पात्र चिकित्सा प्राधिकारीगण कौन हैं?

	(a)	<b>What is Invalid Pension? Who are the medical authorities eligible to issue certificate of incapacity for payment of Invalid Pension? (2 Marks)</b>
<b>Ans.</b>		<p>Invalid pension may be granted if a government servant retires from the service on account of any bodily or mental infirmity which permanently incapacitates him for the service. Medical Authority eligible to issue certificate for invalid Pension:</p> <ul style="list-style-type: none"> <li>• A medical board in the case of a Gazetted Government and of a non Gazetted Government servant whose pay exceeds 21000 per mensem.</li> <li>• Civil Surgeon or a District Medical Officer or Medical Officer of equivalent status in other cases.</li> </ul> <p style="text-align: right;"><b>(Authority: CCS Pension Rules. Rule-38)</b></p>
	(ख)	एक सरकारी कर्मचारी की सेवानिवृत्ति/मृत्यु उपदान के व्यपगत (लैप्स) होने की क्या शर्तें हैं?
	(b)	<b>What are the conditions for lapse of Retirement/Death Gratuity of a Government Servant? (3 Marks)</b>
<b>Ans.</b>		<p>Where a Government servant dies while in service or after retirement without receiving the amount of gratuity and leaves behind no family and</p> <ul style="list-style-type: none"> <li>• Has made no nomination or</li> <li>• Nomination made by him does not subsist</li> </ul> <p>The amount of retirement gratuity/death gratuity payable in respect of such Government servant shall lapse to the Government.</p> <p style="text-align: right;"><b>(Authority: CCS Pension Rules. Rule-52)</b></p>
	(ग)	किन परिस्थितियों में आचरण के संबंध में जांच पर्यन्त निलम्बन के अधीन एक सरकारी कर्मचारी द्वारा व्यतीत किए गए समय की गणना अर्हक सेवा के रूप में की जाएगी?
	(c)	<b>Under what circumstances will the time passed by a Government Servant under suspension pending inquiry into conduct count as qualified service? (3 Marks)</b>
<b>Ans.</b>		<p>Time passed by a Government servant under suspension pending inquiry into conduct shall count a qualifying service where, on conclusion of such enquiry, he has been fully exonerated or the suspension is held to be wholly unjustified.</p> <p style="text-align: right;"><b>(Authority: CCS Pension Rules. Rule-23)</b></p>

3.	(क)	मंहगाई राहत पर पुनर्नियोजन का क्या प्रभाव होता है?
	(a)	<b>What is the effect of re-employment on Dearness Relief? (2 Marks)</b>
<b>Ans.</b>		Relief on pension/family pension shall be suspended during the period of employment/re-employment.  <b>(Authority: FRSR Part IV General orders (3) )</b>
	(ख)	नेपाल सहित भारत से बाहर ठहरने की अवधि के लिए मंहगाई राहत का भुगतान पेंशन में किस प्रकार नियंत्रित होता है?
	(b)	<b>How is payment of Dearness Relief governed in pension for period of stay ex-India including Nepal? (3 Marks)</b>
<b>Ans.</b>		Relief on pension is admissible to Central Government pensioners who are drawing their pensions in India in Rs. whether they are residing in India or outside including Nepal.  <b>(Authority: FRSR Part IV General orders (8))</b>
	(ग)	क्या सेवानिवृत्ति के एक वर्ष के भीतर एक विश्वविद्यालय में नियुक्ति चाहने के लिए अनुमति अपेक्षित है?
	(c)	<b>Is permission required for seeking employment in a University within a year of retirement? (3 Marks)</b>
<b>Ans.</b>		
4.	(क)	थल सेना से कुछ पेंशनभोगियों के लिए ई.सी.एच.एस. को अनिवार्य नहीं बनाया गया है। कृपया उनका नामोल्लेख करें।
	(a)	<b>ECHS has not been made compulsory for certain pensioners from Army. Kindly name them? (2 Marks)</b>
<b>Ans.</b>		The Ex-servicemen Contributory Health Scheme has been made compulsory for

		all pensioner's/family pensioners except Gorkha pensioners of Nepal domicile and pensioners of Defence Security Corps and Territorial Army.  <b>(Authority Pension Regulation Part-I Rule -13(a) )</b>
	(ख)	क्या अध्ययनार्थ छुट्टी की गणना अर्हक सेवा के लिए की जा सकती है?
	(b)	<b>Can study leave be counted against qualifying service? (3 Marks)</b>
<b>Ans.</b>		All kinds of leave including study leave shall qualify for pension. Any period of leave without pay shall not, however, qualify unless specifically authorized by Government.  <b>(Authority: Pension Regulation Part-I Rule-19(d) )</b>
	(ग)	क्या थल सेना अधिनियम के प्रावधानों के अधीन कदाचरण से भिन्न आधार पर अनिवार्य रूप से सेवानिवृत्त एक अफसर पेंशन के लिए पात्र है?
	(c)	<b>Is an officer who is compulsorily retired on grounds other than misconduct under the provision of Army act eligible for pension? (3 Marks)</b>
<b>Ans.</b>		An Officer who is compulsorily retired/removed on grounds other than misconduct under the provisions of the Army Act and the Rules made there under remains eligible for pension and, or gratuity as admissible on the date of retirement/removal. These will suomoto apply to cases of dismissal/removal converted into retirement subsequently  <b>(Authority: Pension Regulation Part-I Rule-29(b))</b>
5.	(क)	जब तक कि अन्यथा व्यवस्था नहीं की जाती है, अफसर के रैंक से नीचे के कार्मिक के लिए एक सेवा पेंशन अर्जित करने के लिए न्यूनतम अर्हक सेवा कितनी है?
	(a)	<b>What is the minimum qualifying service for earning a service pension for PBOR, unless otherwise provided for? (2 Marks)</b>
<b>Ans.</b>		Unless otherwise provided for, the minimum qualifying service for earning a

		service pension is 15 years.  <b>(Authority: Pension Regulation Part I Rule-47)</b>
	(ख)	अधिमान (वेटेज) के बिना सेवा उपदान को अर्जित करने के लिए प्रदान की गई और अपेक्षित अर्हक सेवा की न्यूनतम अवधि कितनी है?
	(b)	<b>What is minimum period of qualifying service rendered and required for earning service gratuity w/o weightage? (3 Marks)</b>
<b>Ans.</b>		The minimum period of qualifying service actually rendered and required for earning service gratuity shall be 5 years without weightage. The service gratuity shall be admissible only when the individual has not rendered the minimum qualifying service for earning service pension under these Regulations.  <b>(Authority: Pension Regulation Part I Rule- 54)</b>
	(ग)	नशीली दवा अथवा मदिरा सेवन में लिप्त होने के परिणामस्वरूप किसी विकार (विक्षिप्तता सहित) के फलस्वरूप अफसर के रैंक से नीचे का एक कार्मिक सेवा से अशक्त कर दिया गया है। क्या वह अशक्ता पेंशन के लिए पात्र होगा?
	(c)	<b>A PBOR has been invalided out of service in consequence of any disorder (including sanity) resulting from indulgence in drugs or drinks. Will he be eligible for invalid pension? (3 Marks)</b>
<b>Ans.</b>		Personnel below officer rank who is invalided out of service in consequence of any disorder (including sanity) resulting from indulgence in drugs or drinks which was within his control will be eligible for invalid pension/gratuity. Orders of the competent authority under Regulation 8 of these Regulations shall be obtained in each case.  <b>(Authority: Pension Regulation Part-I Rule-58(c))</b>



**भाग III - वैकल्पिक**  
**SECTION III – Optional**  
**उप-भाग (क) – थल सेना**  
**Sub-Section (A) – Army**

1.	(क)	वे कौन सी चार परिस्थितियां हैं जिनके अधीन थल सेना अफसरों को विशेष आकस्मिक छुट्टी प्रदान की जाती है?
	(a)	<b>What are the four circumstances under which special casual leave is granted to Army officers? (2.5 Marks)</b>
<b>Ans.</b>		Grant of special casual leave is on the following circumstances: A. For participating in sporting events and tournaments B. For Participating in activities of Indian Institute of Public administration. C. For attending meeting of Scientific Association and D. After undergoing sterilisation operation for promoting small family norms. <p style="text-align: right;"><b>(Authority: Rule-72 Leave Rules for services-Vol-1 Army)</b></p>
	(ख)	फर्लो छुट्टी किसे कहते हैं? क्या यह निम्नलिखित को स्वीकार्य है:- I. एन.सी.सी. पूर्णकालिक अफसर II. अल्प-सेवावधि कमीशन प्राप्त अफसरगण
	(b)	<b>What is furlough leave? Is it admissible to:-</b> <b>I. NCC whole time officer</b> <b>II. Short service commissioned officers (2.5 Marks)</b>

<b>Ans.</b>		<p>The leave is admissible as furlough is two month for every three calendar years from the year of commission. This is a lump-sum provision and can be availed of at any time after the commencement of three years cycle. This leave is non-cumulative.</p> <ul style="list-style-type: none"> <li>• This leave is not admissible to NCC whole time officers.</li> <li>• However, this is available to short service commissioned officers provided they serve for a period of not less than three year</li> </ul> <p style="text-align: center;"><b>(Authority: Rule-47 Leave Rules for services-Vol-1 Army)</b></p>
	(ग)	एक पुनर्नियोजित अफसर के लिए पेंशन को किस प्रकार विनियमित किया जाएगा?
	<b>(c)</b>	<b>How will Pension be regulated for a reemployed officer? (2.5 Marks)</b>
<b>Ans.</b>		<p>An officer who is in receipt of pension will cease to draw the same during the period of re-employment.</p> <p style="text-align: center;"><b>(Authority: Rule -53 of Pay and allowances for officers)</b></p>
	(घ)	एक शौर्य पुरस्कार के लिए एक अफसर और अफसर के रैंक से नीचे के एक कार्मिक को देय मौद्रिक भत्ते में क्या कोई अंतर है?
	<b>(d)</b>	<b>Is there any difference in the monetary allowance payable to an officer and a PBOR for a Gallantry award? (2.5 Marks)</b>
<b>Ans.</b>		<p>Monetary allowance for Gallantry award will be the same to all recipient irrespective of Rank and Income.</p> <p style="text-align: center;"><b>(Authority: Rule-236 of Pay and allowances (OR))</b></p>
2.	(क)	रेजिमेंटल सेंटर में रेजिमेन्टल सम्मेलन में भाग लेने के लिए इन्फैन्ट्री बटालियन के एक अफसर को क्या यात्रा भत्ता/ दैनिक भत्ता स्वीकार्य है?

	(a)	<b>Is TA/DA admissible to an officer of Infantry Battalion for attending regimental conference at regimental centre? (2.5 Marks)</b>
<b>Ans.</b>		TA/DA is admissible to an officer of a infantry battalion attending the regimental conference at the HQ of Regimental centre of his group. TA/DA is limited to one officer per unit biennially.  <b>(Authority: DSR-Travel Regulation 2014, Rule-138)</b>
	(ख)	क्या कैदियों और भगोड़ों को यात्रा भत्ता/दैनिक भत्ता स्वीकार्य है?
	(b)	<b>Is TA/DA admissible for prisoners and deserters? (2.5 Marks)</b>
<b>Ans.</b>		Conveyance is admissible for deserters or absentees brought back to their units/ establishments or elsewhere for trial after apprehension and for soldiers/sailors/airmen sentenced to penal servitude, imprisonment or detention travelling to and from military prison and also for necessary escort.  <b>(Authority: DSR-Travel Regulation 2014, Rule-144)</b>
	(ग)	अपनी रेजिमेंट में 12 अथवा उससे कम बटालियनों को रखने वाले एक इंफैंट्री बटालियन के कर्नल को कितना दौरा प्राधिकृत है?
	(c)	<b>How many visits is authorized to the Colonel of an infantry regiment having 12 or less battalions in his regiment? (2.5 Marks)</b>
<b>Ans.</b>		The Colonel of an Infantry Regiment having 12 or less Battalions in his Regiment is authorized for six visits during a financial year.  <b>(Authority: DSR-Travel Regulation 2014, Rule-152)</b>
	(घ)	क्या अध्ययनार्थ छुट्टी के दौरान एक सेवा अफसर द्वारा छुट्टी यात्रा रियायत का दावा किया जा सकता है?
	(d)	<b>Whether LTC can be claimed by a service officer while on study leave? (2.5 Marks)</b>

<b>Ans.</b>		LTC will be admissible to service officers while on study leave.  <b>(Authority: DSR-Travel Regulation 2014, Rule-177D)</b>
3.	(क)	सेवांत छुट्टी किसे कहते हैं? ऐसी छुट्टी के भाग II आदेश की लेखापरीक्षा में देखी जाने वाली महत्वपूर्ण बिन्दुएं क्या हैं?
	(a)	<b>What is terminal leave? What are the important points seen in audit of Part II order of such leave? (2.5 Marks)</b>
<b>Ans.</b>		Terminal Leave is granted to Non-Regular officers who are granted commission for an initial period of five years or more. The quantum of Terminal Leave is 28 days and the leave can be granted in conjunction with the balance of Annual Leave due to the officer in the year in which the termination of Commission occurs. In the audit of Part II Orders for such leave, it will be seen that:  (i) The grant of Terminal Leave is in order with reference to the Army Instruction or other relevant Orders under which the officer was granted Commission.  (ii) The officer is kept on the effective strength of the unit during the period of Terminal Leave.  (iii) The leave is granted from the date of expiry of the initial or extended period of engagement.  (iv) The officer has not accepted any employment during the period of Terminal Leave.  (v) The officer has not joined during the Terminal Leave, his/her civil post if he/she is a temporary or permanent Civil Government Servant.  (vi) Acting rank is retained during the currency of Terminal Leave provided no replacement by another officer is made.  <b>(Authority: Para 283 Of OM Part-IX)</b>
	(ख)	क्या अध्ययनार्थ छुट्टी के दौरान मकान किराया भत्ता स्वीकार्य है?

	(b)	<b>Is HRA admissible during study leave?</b> <b>Marks)</b>	(2.5
<b>Ans.</b>		HRA is admissible during all kinds of leave including Study Leave.  <b>(Authority: Para 293 of OM Part-IX)</b>	
	(ग)	बीमार सूची रियायत किसे कहते हैं और क्या पुनर्नियोजित अफसरगण इसके लिए हकदार हैं?	
	(c)	<b>What is sick list concession and are re-employed officers are entitled to this?</b> <b>Marks)</b>	(2.5
<b>Ans.</b>		When an officer fall sick while on duty or on Casual Leave taken by itself, and is retained on the sick list for a period of 30 days or less, such absence from duty is treated as 'Sick List Concession', provided the sickness was due to causes beyond the individual's control and the period of sick list stands by itself unconnected with any kind of leave except Casual Leave.  No sick list concession is admissible to re-employed officers.  <b>(Authority: Para 285 of OM Part-IX)</b>	
	(घ)	अशक्ता पर छुट्टी किसे कहते हैं और ऐसी छुट्टी की अधिकतम हकदारी कितनी है?	
	(d)	<b>What is leave on invalidment and what is the maximum entitlement for such leave?</b> <b>Marks)</b>	(2.5
<b>Ans.</b>		Leave on Invalidment is admissible to officers whose sickness is attributable to military service. An officer invalided out of Service due to sickness attributable to military service is entitled to leave up-to 8 months from the first day of the absence from duty.  <b>(Authority: Para 287 of OM Part- IX)</b>	

4.	(क)	उन अफसरों की श्रेणियों का उल्लेख करें जिनके लिए रक्षा लेखा प्रधान नियंत्रक (अफसर) के खाता अनुभाग द्वारा पेंशन कागजातों को हाथ से तैयार किया जाना जारी रखा जाएगा।
	(a)	<b>Mention the category of officers for whom pension papers will continue to be processed manually by ledger section of PCDA(O). (2.5 Marks)</b>
<b>Ans.</b>		<p>Pension papers in respect of the following categories of officers will continue to be processed manually by the Ledger Sections.</p> <p>(i) where an officer has more than one wife and family Pension is required to be notified in favour of such wives equally and</p> <p>(ii) time barred cases where the claims have been received after one year of the Retirement of the officer</p> <p style="text-align: right;"><b>(Authority: Para 331-B of OM Part-IX)</b></p>
	(ख)	आई.ए.एफ. (सी.डी.ए.) 13 लार्ज (रेड) को जारी किए जाने का क्या उद्देश्य है?
	(b)	<b>What is the purpose of issuing IAF (CDA) 13 Large (Red)? (2.5 Marks)</b>
<b>Ans.</b>		<p>Digitized IAF (CDA) 13 (Large Red) is generated by Ledger Sections for payment of DSOP Fund Final Settlement on Retirement, Pre-mature Retirement, Release, Death, Invalidment, etc.</p> <p style="text-align: right;"><b>(Authority: Para 462, 2-VI(C) of OM Part-IX)</b></p>
	(ग)	वे कौन सी शर्तें हैं जिनके अधीन सेवा अफसरों को डी.ए. स्वीकार्य नहीं है?
	(c)	<b>What are the conditions under which DA is not admissible to service officers? (2.5 Marks)</b>
<b>Ans.</b>		<p>DA is not admissible in following conditions</p> <p>i. For the period of Casual Leave/Restricted holidays availed by the claimant during the period of halt at outstation.</p>

		<p>ii. Except as provided in Rules 121 and 150-A TR 1991 Edn. when present or performing duty with his/her own unit or part thereof, with not less than one company strength.</p> <p>iii. For the period of attachment to a unit at outstation on disciplinary grounds.</p> <p>iv. For participating in preliminary and final rounds of the services championship organized by the Services Sports Control Board.</p> <p>v. When attending an examination while on leave if the station where the examination is held happens to be the same as leave station or for halt at an outstation for any obligatory examination.</p> <p>vi. For the period of the journey to/from and for halt at the place of meeting, to an officer permitted at his/her own request to attend conference, congress or meeting held in India.</p> <p>vii. For period of attachment to a unit pending posting Orders.</p> <p style="text-align: right;"><b>(Authority: Para 360(13) of OM Part-IX)</b></p>
	(घ)	सेवा अफसर के एक यात्रा भत्ता बिल की लेखापरीक्षा के दौरान यह पाया गया था कि अफसर ने दो भिन्न स्टेशनों में प्राधिकृत पाठ्यक्रम में भाग लिया था और दोनों स्टेशनों के लिए क्रमशः 100 दिनों और 160 दिनों के लिए पूर्ण दैनिक भत्ता का दावा किया था। दावे की लेखापरीक्षा कीजिए।
	(d)	<b>During audit of TA bill of a service officer it was found that the officer has attended authorized course at two different stations and full DA has been claimed for 100 days and 160 days respectively for both stations. Audit the claim. (2.5 Marks)</b>
<b>Ans.</b>		When the course is conducted at two different stations, full Daily Allowance upto 180 days is admissible at each of the stations separately irrespective of duration of course.  <b>(Authority: Para 360(15)-Note-1 of OM Part-IX)</b>
5.	(क)	भाग II आदेश किसे कहते हैं और वेतन लेखा कार्यालय में भाग II आदेशों का समायोजन किस अनुभाग द्वारा किया जाता है?

	(a)	<b>What are Part II orders, and in PAO office which section carries adjustment of Part II orders? (2.5 Marks)</b>
<b>Ans.</b>		Part II Orders are authorized notifications affecting an individual's service, pay and records. Prompt and correct adjustment based on the information contained therein constitutes one of the chief functions of the Ledger Groups  <b>(Authority: Para 118 of Om Part –X Vol-1)</b>
	(ख)	डी.डी.पी. सैन्टर कुछ “सिस्टम जेनरेटिड डी.ओ. II ” को जेनरेट करेगा? उन्हें संक्षिप्तता के रूप में लिखा जाता है। कृपया निम्नलिखित की पहचान करें और उनका विस्तार करें।  1. आई.एन.सी.  2. पी.एल. बी.ओ.एन.  3. एल.आर.ए.
	(b)	<b>DDP Centre will generate certain “System Generated DOIs”. They are written in abbreviated form. Kindly Identify the following and expand them. (2.5 Marks)</b>
<b>Ans.</b>		DDP Centre will generate DOs Part II which are called "System Generated DOs II", for example:  1. INCREMENT OF PAY 2. PRODUCTIVITY LINKED BONUS 3. LEAVE RATION ALLOWANCE  <b>(Authority: Para 136 of OM Part-X- Vol-1)</b>
	(ग)	वेतन लेखा कार्यालय में वेतन पुस्तिका के अभाव में लेखे का अंतिम निपटान किस प्रकार किया जाता है?



	(c)	<b>How is final settlement of account done in absence of pay book in PAO? (2.5 Marks)</b>
<b>Ans.</b>		In cases of final settlement of accounts where pay books have been lost or mislaid for the period prior to implementation of MPS, a portion of the credit balance assessed with reference to the average of last payments towards missing acquaintance roll will be withheld for further adjustment. Concurrently, the matter will be taken up with the Record Office and the Unit to ascertain the details of missing payments and after due confirmation the withheld amount will be released.  <b>(Authority: Para 173 of OM Part-X Vol-1)</b>
	(घ)	संयुक्त सेवा संस्थानों का नाम बताएं।
	(d)	<b>Kindly give the name of Joint Service Institutes. (2.5 Marks)</b>
<b>Ans.</b>		List of Training Establishments. Joint Service Institutions:  1) National Defence College, New Delhi.  2) Defence Service Staff College, Wellington.  3) N.D.A. Khadakvasla.  4) College of Defence Management, Secunderabad.  5) Armed Forces Medical College, Pune  <b>(Authority: Para 85 of OM Part-X Vol-2)</b>
6.	(क)	एक व्यक्ति अपने मुख्यालय से दूर अस्थाई ड्यूटी पर रहने के दौरान स्थानांतरित हो जाता है? उसके यात्रा भत्ता का विनियमन किस प्रकार किया जाएगा?
	(a)	<b>An Individual is transferred whilst on temporary duty away from his HQ, How will his TA Allowance be regulated? (2.5 Marks)</b>
<b>Ans.</b>		It will be regulated as follows:  • On temporary duty scale from temporary HQ station to new duty station, and

		<ul style="list-style-type: none"> <li>• Difference between Permanent and temporary duty scales of TA from old to the new duty station by direct route.</li> </ul> <p style="text-align: right;"><b>(Authority: DSR, Travel regulation Rule-86-a)</b></p>
	(ख)	किन परिस्थितियों में जे.सी.ओ./अफसर के रैंक से नीचे के कार्मिक और समतुल्य के छुट्टी यात्रा रियायत का दावा समपहरित किया जा सकता है?
	(b)	<p><b>Under what circumstances can the LTC claim of the JCO/PBOR and equivalent rank be forfeited?</b></p> <p style="text-align: right;"><b>(2.5 Marks)</b></p>
<b>Ans.</b>		<p>1. If disciplinary proceedings are initiated against them on charge of preferring fraudulent claim of LTC, he shall not be allowed LTC till finalization of proceedings.</p> <p>2. But if he is cleared of the charges fully he will be allowed to avail of LTC held earlier as additional LTC in future.</p> <p>3. But if he is not fully exonerated of fraudulent charges he shall not be allowed the next two set of LTC in addition to the LTCs already held.</p> <p style="text-align: right;"><b>(Authority: DSR-Travel Regulation-2014 Rule 184-A)</b></p>
	(ग)	विशेषज्ञता पेंशन किसे कहते हैं? क्या एक मेजर जनरल इस वेतन के लिए पात्र है?
	(c)	<p><b>What is specialist pay? Is a Major General eligible for this pay?</b></p> <p style="text-align: right;"><b>(2.5 Marks)</b></p>
<b>Ans.</b>		<p>Applicable to the officers of the AMC only Officers who fulfill the necessary qualifications and who in the opinion of the Director General Armed Force Medical Service, have sufficient experience and standing in any of the recognized subjects may be given specialist or graded status.</p> <p>Such officer upto and including of the rank of Brigadier will be entitled for the specialist pay. So this can not be paid to a Major General.</p> <p style="text-align: right;"><b>(Authority: Rule-88 of Pay and allowances of officers.)</b></p>
	(घ)	अलगाव भत्ता किसे कहते हैं? क्या यह उस अफसर को स्वीकार्य है जो 22 वर्ष की आयु का है?
	(d)	<p><b>What is separation allowance? Is it admissible to an officer who is of 22 years of age?</b></p>

		<b>(2.5</b>
		<b>Marks)</b>
<b>Ans.</b>		<p>Separation allowance will be admissible to married officers when they are posted to unit and formation located in areas/station in India as notified from time to time, where families are not permitted to accompany them.</p> <p>The Married officer will include an officer above the age of 25 who is married or is a widower. So officer with age of 22 years will not get the separation allowance on this basis.</p> <p style="text-align: right;"><b>(Authority: Rule 160-161 of Pay and allowances of officers)</b></p>

भाग III – वैकल्पिक  
**SECTION III – Optional**  
उप-भाग (ख) – वायु सेना  
**Sub-Section (B) – Air Force**

1.	(क)	परिधान भत्ता का नवीकरण उस अफसर को स्वीकार्य है जो 7 वर्षों की प्रभावी सेवा पूर्ण करने से पूर्व सेवानिवृत्ति पर्यन्त छुट्टी पर जा रहा है। टिप्पणी करें।
	(a)	<b>The renewal of outfit allowance is admissible to the officer who is going to leave pending retirement before completion of 7 years of effective service. Comment.</b>  <b>(4 Marks)</b>
<b>Ans.</b>		The renewal of outfit allowance is not admissible before completion of 7 years of effective service.  <b>(Auth: Rule 147 of Pay and Allow Regulations for the IAF)</b>
	(ख)	एक वायुसैनिक के कारावास का दंड दिनांक 16.02.2017 से स्थगित कर दिया गया है। उस तारीख का उल्लेख करें जिस तारीख से वह अपने वेतन और भत्तों को आहरित करने का हकदार हो जाएगा।
	(b)	<b>Sentence to Imprisonment of an Airman has been suspended w.e.f. 16.02.2017. Specify the date from which he will be entitled to draw his pay and allowances.</b>  <b>(3 Marks)</b>
<b>Ans.</b>		An Airman is entitled to draw full pay and allowances from the date of suspension of imprisonment or punishment. In this case airman is entitled to draw his full pay and allowances from 16.02.2017 itself.  <b>(Auth: Note under Rule 256 (IV) Pay and Allowances Regulations for the IAF)</b>
	(ग)	यदि एक वायुसैनिक गिरफ्तारी के अधीन है किन्तु कैद नहीं है तो क्या उसके वेतन और भत्तों का समपहरण कर लिया जाएगा?

	(c)	<b>Is the pay and allowances of an airman be forfeited when he is under arrest but not in confinement?</b>  <b>(3 Marks)</b>
<b>Ans.</b>		No. The pay and allowances of an airman will not be forfeited when he is under arrest but not in confinement.  <b>(Auth: Rule 258 Pay and Allowances Regulations for the IAF)</b>
<b>2.</b>	(क)	एक सिविलियन ने एक उस वायु सेना कार्मिक को बचा लिया जब वो घायल अवस्था में पाया गया था। उन तीन प्राधिकारियों का नाम बताएं जो सिविलियन को नकद पुरस्कार स्वीकृत कर सकते हैं।
	(a)	<b>A civilian rescued an Air Force Personal after he landed in injured condition. Name three authorities who can sanction cash rewards to the civilian.</b>  <b>(3 Marks)</b>
<b>Ans.</b>		Following authorities can sanction cash reward to the civilian:  (i) District Magistrate (ii) Chief of Air Staff (iii) AOC-in-C concerned <b>(Auth: Rule 390 &amp; 391 Pay &amp; Allow Regulations for IAF)</b>
	(ख)	एक सिविलियन पैराशूट कूद प्रशिक्षक के रूप में प्रशिक्षण प्राप्त कर रहा था। क्या वह पैराशूट वेतन प्राप्त करेगा?
	(b)	<b>An Airman was undergoing training as Parachute Jump Instructor. Will he get Parachute Pay?</b>  <b>(2 Marks)</b>
<b>Ans.</b>		No, He is not entitled for Parachute Pay.  <b>(Auth: Rule 348 Pay &amp; Allow Regulations for IAF)</b>
	(ग)	क्या भारतीय वायु सेना के एक अफसर की विधवा शौर्य पुरस्कारों के लिए मौद्रिक भत्ता प्राप्त करना जारी रख सकेगी?

	(c)	<b>Will the widow of an IAF officer continue to receive the Monetary allowance for gallantry awards?</b>	<b>(2 Marks)</b>
<b>Ans.</b>		Yes, till the time of her remarriage or death. The payments of allowance will, however, be continued to widow who re-marries her late husband's brother and lives a communal life with the living heirs eligible for a family pension.	<b>(Auth: Rule 411 Pay &amp; Allow Regulations for IAF)</b>
	(घ)	वायु सेना अफसरों की किस श्रेणी को एक विशेष अनावर्ती परिधान भत्ता का भुगतान किया जाता है और क्यों?	
	(d)	<b>Which category of Air Force Officers are paid a special non-recurring Uniform Allowance and why?</b>	<b>(3 Marks)</b>
<b>Ans.</b>		(i) Staff Officer and ADC to Chief of Air Staff, who are likely to complete 2 years in the appointments.  (ii) To assist them to obtain the special uniform which they are required to wear	<b>(Auth: Rule 155 Pay &amp; Allow Regulations for IAF)</b>
<b>3.</b>	(क)	विदेश में प्रतिनियुक्ति पर वायु सेना के एक अफसर को डी.ए. की क्या हकदारी है?	
	(a)	<b>What is the entitlement of DA of an Air Force Officer on deputation abroad?</b>	<b>(5 Marks)</b>
<b>Ans.</b>		When an IAF Officer is sent on deputation abroad, he will be entitled to dearness allowance at full rates during the first six months from the date of commencement of deputation abroad and thereafter at half the rates for a further period not exceeding six months when deputation	

	<p>is to any one country and the period of deputation does not exceed 12 months.</p> <p>Dearness allowance during the period following the first six months is admissible only if the officers concerned are married and have their families in India.</p> <p>The allowance is not admissible to officers posted ex-India to specific posts.</p> <p style="text-align: center;"><b>(Auth: Rule 96 and 97 Pay &amp; Allow Regulations for IAF)</b></p>
(ख)	<p>विघ्न बाधा (डिस्टर्बेन्स) भत्ता किसे कहते हैं? क्या विवाहित अफसरों और एकल अफसरों को स्वीकार्य विघ्न बाधा भत्ता में कोई अंतर है?</p>
(b)	<p><b>What is the disturbance allowance? Is there any difference in disturbance allowance admissible to married officers and single officers?</b></p> <p style="text-align: right;"><b>(5 Marks)</b></p>
<b>Ans.</b>	<p>Married officers are entitled to disturbance allowance when they travel either on transfer from one station to another station or when on return from leave/temporary duty are transferred to stations other than those from which they proceeded on leave/temporary duty, for the purposes of meeting incidental expenditure incurred by them in connection with such move.</p> <p>For the purposes of grant of disturbance allowance the officers must be over 25 years of age and married.</p> <p>Such allowance is admissible only if the duration of the stay at the station to which an officer is ordered is likely to exceed six months.</p> <p>Disturbance allowance is admissible provided the family of the officer resides with him at the new station or proceeds to a selected place of residence if the officer is posted to a non-family station or to a field service or concessional area.</p>

		<p>The allowance is also admissible when the family rejoins the officer on his transfer from a non-family station in or outside a field service area to a family station in India.</p> <p style="text-align: center;"><b>(Auth: Rules 104 to 113 of Pay &amp; Allow Regulations of IAF)</b></p>
4.	(क)	फ्लाइट कैडेट के रूप में प्रशिक्षण ले रहे एक वायुसैनिक को स्वीकार्य क्या वेतन और भत्ते हैं?
	(a)	<p><b>What are the pay and allowances admissible to an airman undergoing training as Flt Cdt?</b></p> <p style="text-align: right;"><b>(4 Marks)</b></p>
<b>Ans.</b>		<p>An airman, while undergoing training as a flight cadet, will draw pay and allowances (except clothing allowance) appropriate to his substantive rank.</p> <p style="text-align: center;"><b>(Auth: Rule 233 Pay &amp; Allow Regulations for IAF)</b></p>
	(ख)	<p>निम्नलिखित पर संक्षिप्त टिप्पणी लिखें :</p> <p>(i) पी.ओ.आर्स.</p> <p>(ii) लोक निधियां</p> <p>(iii) कार्यकारी (एक्टिंग) भत्ता</p>
	(b)	<p><b>Write short notes on:</b></p> <p style="text-align: right;"><b>(2 Marks each)</b></p> <p><b>(i) PORs</b></p> <p><b>(ii) Public Funds</b></p> <p><b>(iii) Acting Allowance</b></p>



<b>Ans.</b>		<p>(i) PORs: These signify orders issued by officers commanding units and formations in respect of Officer and Airmen. This helps in furnishing data for maintenance of service documents held at parent unit, AFRO (for Airmen) and Directorate of Personnel (For Officer) at Air HQrs. This also helps the accountant officer and AFCAO to adjust pay and allowances. This also helps in maintaining the data upto date for effective and non-effective strength of personnel and daily ration strength.</p> <p style="text-align: center;"><b>(Auth: Definitions of Pay and Allow Regulations for IAF)</b></p> <p>(ii) Public Fund: Public Fund include all funds financed entirely from Public money, the unexpended balance of which refundable to Government in the event of its not being devoted to the objects for which granted, and also (i) un-issued pay and allowances and (ii) the estates of deceased men and deserters.</p> <p style="text-align: center;"><b>(Auth: Definitions of P &amp; A Regulations of IAF)</b></p> <p>(iii) Acting Allowance: MWOs and WOs other than those holding Honorary commission will receive acting allowance when appointed, with the prior approval of the Unit Commanders not below the rank of Group Captain or an officer of the rank of Group Captain controlling that unit, in officer's vacancies in ground duty branches in units other than Command HQ and Air HQrs, arising as a result of shortage of officers but not caused by leave, temporary duty or courses of instructions.</p> <p style="text-align: center;"><b>(Auth: Rule 274 of P &amp; A Regulations of IAF)</b></p>
<b>5.</b>	(क)	<p>एक ग्रुप कैप्टन को सेवा से बर्खास्त कर दिया गया था। उसने वित्तीय कठिनाईयों का उल्लेख करते हुए अपने गृहनगर के लिए वारंट पर निःशुल्क परिवहन के लिए वायु सेना मुख्यालय के ए.ओ.ए. को अभ्यावेदन दिया। ए.ओ.ए. ने उसके लिए प्राधिकृत कर दिया। क्या यह नियमानुसार है? कारणों का उल्लेख करें।</p>
	<b>(a)</b>	<p><b>A Group Captain was dismissed from service. He applied to AOA at Air HQrs for free conveyance on warrant to his home station</b></p>

		<p><b>citing financial constraints. AOA authorized for the same. Is it in order? Give reasons.</b></p> <p style="text-align: right;"><b>(3 Marks)</b></p>
<b>Ans.</b>		<p>Yes, it is in order. The powers conferred on Chief of Air Staff have been delegated to AOA at Air HQrs.</p> <p style="text-align: center;"><b>(Auth: Note (b) under Rule 209, Travel Regulations)</b></p>
	(ख)	<p>एक स्क्वैड्रन लीडर ने अंतर-सेवा-वॉलीबॉल चैम्पियनशिप के अंतिम चक्र में भाग लिया था। उसने इस अवधि के लिए दैनिक भत्ते का दावा किया। टिप्पणी करें।</p>
	<b>(b)</b>	<p><b>A Squadron Leader participated in final round of Inter-Services Volleyball Championship. He claimed DA for this period. Comment.</b></p> <p style="text-align: right;"><b>(2 Marks)</b></p>
<b>Ans.</b>		<p>No, it is not admissible</p> <p style="text-align: right;"><b>(Auth: Rule 142, Travel Regulations)</b></p>
	(ग)	<p>लंदन में भारतीय मिशन में तीन वर्षों के लिए सेवारत एक ग्रुप 'डी' कर्मचारी ने संतान अवकाश पैसेज का दावा किया। टिप्पणी करें।</p>
	<b>(c)</b>	<p><b>A group 'D' serving in Indian Mission at London for 3 years claimed Children Holiday Passage. Comment.</b></p> <p style="text-align: right;"><b>(2 Marks)</b></p>
<b>Ans.</b>		<p>It is incorrect. A Group 'D' employee is not entitled to Children Holiday Passages.</p> <p style="text-align: right;"><b>(Auth: Rule 276(a), Travel Regulations)</b></p>
	(घ)	<p>‘चेतावनी (वार्निंग) आदेशों’ शब्द से आप क्या समझते हैं?</p>
	<b>(d)</b>	<p><b>What do you understand by the term ‘Warning Orders’?</b></p> <p style="text-align: right;"><b>(3 Marks)</b></p>
<b>Ans.</b>		<p>A ‘Warning Order’ issued by Air HQrs/IAF Commands to units constitutes posting order for the purpose of regulating free conveyance for the family of an officer proceeding to a non-static</p>

		unit/formation/establishment whose personnel are in receipt of field service concessions. <b>(Auth: Rule 63 Travel Regulations)</b>
6.	(क)	भारतीय दूतावास में सेवारत एक विंग कमांडर को कौन फर्लो को स्वीकृत कर सकता है?
	(a)	<b>Who can sanction Furlough to a Wing Commander serving in Indian Embassy?</b>  <b>(2 Marks)</b>
<b>Ans.</b>		Furlough to a Wing Commander serving in Indian Embassy can be sanctioned only by Govt of India. <b>(Auth: Rule 51, Leave Rules for the Services)</b>
	(ख)	एक ग्रुप कैप्टन को अनुदेश पाठ्यक्रम में भाग लेने के लिए विदेश भेजा गया था। वह अपनी वार्षिक छुट्टी का उपभोग करना चाहता है। टिप्पणी करें।
	(b)	<b>A Group Captain was sent abroad to attend a course of instruction. He wants to avail of his Annual Leave. Comment.</b>  <b>(2 Marks)</b>
<b>Ans.</b>		Annual Leave can be sanctioned by they should coincide with recognized breaks in courses of instructions. <b>(Auth: Rule 51 A (2), Leave Rules for the Services)</b>
	(ग)	विंग कमांडर 'वाई' को विश्व सैन्य पैरा-गलाइडिंग चैम्पियनशिप में भाग लेना है। उसकी इस अवधि के लिए ड्यूटी से अनुपस्थिति को किस प्रकार विनियमित किया जाएगा?
	(c)	<b>Wing Commander 'Y' has to participate in World Military Para-Gliding Championship. How his absence from duty will be regularized for this period?</b>  <b>(2 Marks)</b>
<b>Ans.</b>		He will be sanctioned Special Casual Leave for this purpose. It will be limited to 30 days in a calendar year. The period of absence in excess

		of 30 days would be to allow him to combine either casual leave or regular leave with special casual leave.  <b>(Auth: Rule 52 (A) &amp; (B), Leave Rules for the Services)</b>
	(घ)	एक मास्टर वारंट अफसर को परिवार नियोजन योजना के अधीन नसबंदी शल्य चिकित्सा करानी पड़ी थी। इस अवधि के लिए ड्यूटी से उसकी अनुपस्थिति को किस प्रकार विनियमित किया जाएगा?
	<b>(d)</b>	<b>A MWO has to undergo sterilization operation under the Family Planning Scheme. How his absence from duty will be regularized for this period?</b>  <b>(2 Marks)</b>
<b>Ans.</b>		MWO will be granted Special Casual leave not exceeding 6 working days to undergo such operations and to have some rest.  <b>(Auth: Rule 53, Leave Rules for the Services)</b>
	(ड.)	एक एयर कमोडोर भारतीय लोक प्रशासन संस्थान, नई दिल्ली का सदस्य है। उसे संस्थान की प्राधिकृत बैठकों में भाग लेना अपेक्षित है। उसकी अनुपस्थिति को किस प्रकार विनियमित किया जाएगा? उसे उसके ए.ओ.सी.-इन-सी. द्वारा अस्थाई ड्यूटी स्वीकृत की गई थी। टिप्पणी करें।
	<b>(e)</b>	<b>An Air Commodore is a member of Indian Institute of public Administration, New Delhi. He is required to attend authorized meeting of the Institute. How his absence will be regulated? He was sanctioned temporary duty by his AOC-in-C. Comment.</b>  <b>(2 Marks)</b>
<b>Ans.</b>		He should have been sanctioned Special Casual Leave not exceeding 6 working days in that calendar year for this purpose. The minimum period required for the journey to enable them to attend such meeting and return. Further, No TA/DA will be admissible for such move.  <b>(Auth: Rule 54 and Note thereunder, Leave Rules for the Services)</b>

भाग III – वैकल्पिक

**SECTION III – Optional**

उप-भाग (ग) – नौसेना

**Sub-Section (C) – Navy**

1.	(क)	<p>लेफ्टिनेंट विनोद कुमार को विशाखापट्टनम से मुम्बई के लिए तीन दिनों की अवधि के लिए अस्थाई ड्यूटी पर लगाया गया था। जिस दिन उसने विशाखापट्टनम में स्थित अपनी मूल यूनिट को पुनः ज्वाइन किया, उसे 22 दिनों की अवधि के लिए पोर्ट ब्लेयर के लिए एक अन्य अस्थाई ड्यूटी पर भेज दिया गया था। पोर्ट ब्लेयर से लौटने के पांच दिनों के भीतर अफसर ने मुम्बई और पुणे के लिए अस्थाई ड्यूटियों के लिए अपने दावे प्रस्तुत किए। एरिया लेखा कार्यालय (नौसेना), विशाखापट्टनम ने यह कहते हुए मुम्बई के लिए अस्थाई ड्यूटी हेतु आहरित अग्रिम के लिए अर्थदंडात्मक ब्याज की वसूली कर ली कि दावा निर्धारित समय के भीतर प्रस्तुत नहीं किया गया था। अफसर ने कटौती किए गए अर्थदंडात्मक ब्याज के लिए एक अनुपूरक दावा प्रस्तुत किया।</p>
		<p>(i) कृपया अफसर के अनुपूरक दावे की स्वीकार्यता पर टिप्पणी करें। वे शर्तें कौन सी हैं जिनमें ऐसे दावों को स्वीकार किया जा सकता है?</p>
		<p>(ii) उन मामलों में जहाँ अग्रिम का आहरण किया गया था, वहाँ स्थायी स्थानांतरण, दौरा और छुट्टी यात्रा रियायत</p> <p>दावों को प्रस्तुत करने की क्या निर्धारित समय-सीमा है?</p>
		<p>(iii) वह कौन सा कोड हैड है जिसमें दंड, यदि वसूल किया गया हो, को क्रेडिट किया जाना है?</p>
(a)	<p><b>Lieutenant Vinod Kumar was deputed on temporary duty from Visakhapatnam to Mumbai for duration of 3 days. The day he rejoined his parent unit at Visakhapatnam, he was sent on another temporary duty to Port Blair for duration of 22 days. The Officer preferred his claims for temporary duties to Mumbai and Port Blair within 5 days of return from Port Blair. The Area Account Office (Navy) Visakhapatnam, recovered penal interest for the advance drawn for the temporary duty to Mumbai stating the claim was not submitted within the prescribed time. The officer submitted a supplementary claim for the penal interest deducted.</b></p>	
	<p>(i) <b>Please comment on the admissibility of the supplementary claim of the officer. What are the conditions wherein such claim can be admitted?</b></p> <p style="text-align: right;"><b>(3 Marks)</b></p>	

		<p><b>(ii) What are the prescribed time limits for submission of TA Claims on Permanent Transfer, Tour and LTC where advance was drawn?</b></p> <p style="text-align: right;"><b>(2 Marks)</b></p>
		<p><b>(iii) What is the code head to which penalty, if recovered, is to be credited?</b></p> <p style="text-align: right;"><b>(2 Marks)</b></p>
<b>Ans.</b>	<b>(i)</b>	<p>In the instant case it is seen that the Officer has been sent on temporary duty to Port Blair on the same day he reported back from the temporary duty to Mumbai. The claim can be admitted provided the Controlling Officer waives the recovery of penal interest as the non-submission of the adjustment bill for the first advance was due to service exigencies and the said waiver is attached with the Claim.</p> <p style="text-align: right;"><b>(Authority: -TR 17-A, Para 3 (b))</b></p>
	<b>(ii)</b>	<p>Transfer - One year from date of completion of the move Tour/ Temporary duty - 15 days from date of completion of the TD LTC - 30 days from date of return journey.</p> <p style="text-align: right;"><b>(Authority:-TR 17-A, Para 2)</b></p>
	<b>(iii)</b>	<p>The recovery to be credited as receipt to the corresponding expenditure head to which the advance was debited.</p> <p style="text-align: right;"><b>(Authority:-TR 17-A, Para 4)</b></p>
	<b>(ख)</b>	<p>सब लेफ्टिनेंट प्रमोद को नौसेना अकादमी, एड्डीमाला में प्रारम्भिक प्रशिक्षण पूर्ण करने पर अपनी प्रथम नियुक्ति में मुम्बई में आई.एन.एस. आंग्रे में तैनात किया गया था और उसने 1500 किलोग्राम असबाब के साथ स्थायी ड्यूटी दावा प्रस्तुत किया है। टिप्पणी करें कि दावा को किस प्रकार विनियमित किया जाएगा?</p>

	(b)	<p><b>Sub Lieutenant Pramod on completion of initial training at Naval Academy, Ezhimala has been posted to INS Angre at Mumbai on his first appointment and has preferred a permanent duty claim with 1500 kg of luggage. Comment on how the claim will be regulated.</b></p> <p style="text-align: right;"><b>(3 Marks)</b></p>
<b>Ans.</b>	(b)	<p>As per Regulations on Travelling Allowance to Commissioned Officers on first appointment, free conveyance of baggage upto 225 Kgs (including 55 Kgs from the training Unit) on warrant from home to the station to which permanently posted, is allowed. The Claim will be regulated as per this provision.</p> <p style="text-align: right;"><b>(Authority:-TR 64(c).</b></p>
<b>2.</b>	(क)	<p>कमांडर आर. सिंह और उनकी पत्नी लेफ्टिनेंट कमांडर सौम्या एक ही स्टेशन पर तैनात थे। कमांडर आर. सिंह को स्थायी स्थानांतरण पर स्टेशन 'ए' में तैनात किया गया था। बाद में 4 माह के पश्चात उनकी पत्नी कमांडर सौम्या को स्थानांतरित कर दिया गया था और स्टेशन 'ए' में तैनात कर दिया गया था।</p>
		<p>(i) एक लेखापरीक्षा प्राधिकारी के रूप में स्थायी स्थानांतरण पर उनके समेकित स्थानांतरण ग्रांट दावा से संबंधित दोनों अफसरों की हकदारी को स्पष्ट करें।</p>
		<p>(ii) यदि अफसरगण भिन्न-भिन्न स्टेशनों में स्थानांतरित किए गए थे तो समेकित स्थानांतरण ग्रांट, यात्रा भत्ता और परिवार के लिए वैयक्तिक सामानों के परिवहन की उनकी क्या हकदारी है?</p>
	(a)	<p><b>Cdr R Singh and his spouse Lt Cdr Soumya were posted in same station. Cdr R Singh was posted on permanent transfer to station 'A'. Later after 4 months, his wife Cdr Soumya was transferred and posted to Station 'A'.</b></p>
		<p><b>(i) As an audit authority, explain the entitlement of both Officers as regards their Composite Transfer Grant Claim on Permanent Transfer.</b></p> <p style="text-align: right;"><b>(3 Marks)</b></p>
		<p><b>(ii) If the Officers were transferred to different stations, what is their entitlement as regards Composite Transfer Grant (CTG), Traveling Allowance and transportation of personal effects for the family?</b></p> <p style="text-align: right;"><b>(3 Marks)</b></p>

<b>Ans.</b>	(i)	Cdr A Singh is entitled to 100% Composite Transfer Grant (CTG) and Cdr Soumya is entitled to 50 % of the CTG.  <b>(Authority: TR 82(a))</b>
	(ii)	Both will be entitled to full Composite Transfer Grant and Travelling Allowance independently. However, TA for children, if any, will be admissible to the husband or wife, whom they accompany to the new duty station. For the purpose of personal effects, both husband and wife will be eligible to the full quantity of baggage admissible under normal rules.  <b>(Authority – TR 82(b))</b>
	(ख)	मुम्बई में एक पनडुब्बी शस्त्र अफसर लेफ्टिनेंट कमांडर जॉन ने जनवरी 2017 में पूर्वोत्तर क्षेत्र की यात्रा के दौरान वर्ष 2017 के लिए अपने परिवार के साथ अपनी अखिल भारतीय छुट्टी यात्रा रियायत का उपभोग किया था। अफसर को आकस्मिक छुट्टी के दौरान अप्रैल 2017 में मुम्बई से हैदराबाद के लिए स्वयं और परिवार के लिए पुनः निःशुल्क वारंट जारी किया गया था। संगत यात्रा विनियमावली के साथ यूनिट द्वारा की गई कार्रवाई पर कृपया टिप्पणी करें।
	(b)	<b>Lt Cdr John, a submarine arm officer in Mumbai has availed his All India LTC along with the family for the year 2017 by travelling to North Eastern Region in January 2017. The Officer was again issued with free warrant for self and family by train from Mumbai to Hyderabad (740 Km) in Apr 17 during his Casual Leave. Please comment on the action by the Unit along with relevant TR Regulations. (4 Marks)</b>
<b>Ans.</b>	(b)	The action by the Unit is correct. Officers/Sailors of the Indian Navy – Submarine Arm will while proceeding on leave (including casual leave) be allowed once every year, on warrant, a free rail journey in the appropriate class upto a total distance of 1600 Kms for forward and return journeys, both inclusive. This concession will be in addition to the LTCs that the service personnel are entitled to under TR 177 and 184, as the case may be.  <b>(Authority – TR 180)</b>
<b>3.</b>	(क)	लेफ्टिनेंट प्रेम चन्द ने मुम्बई में आई.एन.एस. दीपक से नौसेना वेतन कार्यालय, मुम्बई के लिए अपने स्थायी स्थानांतरण पर वेतन अग्रिम की प्रार्थना की है।



		(i) भुगतान किए जाने वाले अग्रिम की धनराशि को स्पष्ट करें।
		(ii) वेतन के अग्रिम की वसूली किस प्रकार की जाती है और अग्रिम की वसूली कब प्रारम्भ होती है?
	(a)	<b>Lt Prem Chand on his permanent transfer from INS Deepak in Mumbai to Naval Pay Office, Mumbai has requested for advance of Pay.</b>
		<b>(i) Explain the amount of advance to be paid</b> <b>(3 Marks)</b>
		<b>(ii) How is an advance of Pay recovered and when does the recovery of the advance commence?</b> <b>(3 Marks)</b>
<b>Ans.</b>	(i)	Advance of Pay may be allowed on permanent transfer only if it involves change of station. Since the Officer has been transferred to another Unit in Mumbai, no advance is payable in this case. <b>(Authority- Reg. 229 (a) of P&amp;A Regulations for the Navy, 1966).</b>
	(ii)	The recovery of Pay shall be in monthly installments each equal to one-third of the total monthly emoluments of the individual concerned. The recovery of advance of Pay commences from the month following that in which the advances are paid. <b>(Authority:- Reg 231 (a) of P&amp;A Regulations for the Navy, 1966).</b>
	(ख)	सब लेफ्टिनेंट त्यागराजन एक अल्पकालिक सेवा कमीशन के रूप में भारतीय नौसेना में 1 जनवरी 2015 को भर्ती हुए थे। नौसेना अकादमी, एझीमाला में प्रारम्भिक प्रशिक्षण के दौरान व्यक्ति ने 18 फरवरी 2015 को स्वैच्छिक त्यागपत्र के लिए एक प्रार्थना-पत्र दिया था क्योंकि वह प्रशिक्षण के भार के साथ तालमेल बिठाने में समर्थ नहीं हो पा रहा था। सरकार द्वारा उस पर किए गए व्यय के भुगतान पर नौसेना उसके त्यागपत्र को स्वीकार करने का निर्णय लेती है। नौसेना द्वारा उससे वसूली की जाने वाली धनराशि पर टिप्पणी करें।
	(b)	<b>S Lt Tyagarajan has joined Indian Navy on 1<sup>st</sup> Jan 2015 as Short Service Commission Officer. During the initial training at Naval Academy, Ezhimala, the individual puts up an application for voluntary resignation on 18<sup>th</sup> Feb 2015 as he was not able to</b>

		<p><b>adjust to the training load. The Navy decides to accept his resignation on payment of the expenditure made by the Government on him. Comment on the money to be recovered from him by the Navy.</b></p> <p style="text-align: right;"><b>(4 Marks)</b></p>
<b>Ans.</b>		<p>The Officer shall be required to refund the cost of training in whole or in part as may be determined by the Government and all the moneys received by him as pay and allowances from the Government together with interest on the said moneys calculated at the rate in force for Government loans.</p> <p style="text-align: center;"><b>(Authority:- Reg 263 of P&amp;A Regulations for the Navy, 1966)</b></p>
<b>4.</b>	(क)	अर्हता वेतन की स्वीकार्यता की मूलभूत शर्तों को स्पष्ट करें।
	<b>(a)</b>	<p><b>Explain the basic conditions for admissibility of Qualification Pay.</b></p> <p style="text-align: right;"><b>(4 Marks)</b></p>
<b>Ans.</b>		<p>Officers of the rank of Commander and below, including SD List Officers, who have completed two or more years of commissioned service, possess the prescribed qualifications and are in receipt of pay under regulation 4, shall be eligible for qualification pay or grant at the rates and under the conditions applicable as per the extant regulations.</p> <p style="text-align: center;"><b>(Authority:- Reg 85 of the P&amp;A Regulations for the Navy, 1966)</b></p>
	(ख)	यदि एक अफसर अर्हता वेतन के लिए एक से अधिक अर्हता रखता है तो उस स्थिति में क्या स्वीकार्यता है? यदि एक अफसर जिसने एक अर्हता के लिए एकमुश्त ग्रांट को पहले ही आहरित कर लिया है, वह एक नई अर्हता को अर्जित करता है जो उसे एक अर्हता ग्रांट/वेतन के लिए हकदार बनाता है। उसे किस प्रकार विनियमित किया जाएगा?
	<b>(b)</b>	<p><b>If an Officer possesses more than one qualification for the qualification pay, what is the admissibility? If an Officer who has already drawn a lump sum grant for a qualification, acquires a new qualification that entitles him to a qualification grant/pay, how is the same regulated?</b></p>

		( 6
		<b>Marks)</b>
<b>Ans.</b>		<p>An Officer can draw only one rate of qualification pay and if he in possession of qualifications entitling him for higher and lower rates, he shall draw only the higher rate of qualification pay. An Officer who has drawn a lump sum grant and who has subsequently acquired a new qualification shall commence to draw the qualification pay or the new lump sum grant on expiry of a period of two years from the date on which he drew the previous grant.</p> <p style="text-align: right;"><b>(Authority:- Reg 88 (1) &amp; (2) of the P&amp;A Regulations for the Navy, 1966)</b></p>
<b>5.</b>	(क)	श्री एस. कुमार, एस.ई.ए. I का दंड न्यायालय द्वारा विचारण किया गया था और 365 दिनों के कारावास का दंड दिया गया था। तथापि, नाविक को विचारण पर्यन्त सिविल पावर में 60 दिनों तक बंदी बनाया गया था।
		(i) सिविल हिरासत की अवधि के दौरान और वह अवधि जिसमें वह कारावास के अधीन होगा, के दौरान नाविक के वेतन और भत्तों पर टिप्पणी करें।
		(ii) ऐसे मामलों में वेतन के समपहरण के दंड को कम करने के लिए किसे शक्ति प्रदान की गई है? स्पष्ट करें।
	<b>(a)</b>	<b>S Kumar, SEA I has been tried by the criminal court and sentenced for imprisonment of 365 days. However, the sailor was detained in civil power for 60 days pending trial.</b>
		<b>(i) Comment on the pay and allowances of the Sailor during the period under Civil custody and the period he would be under imprisonment. (4 marks)</b>
		<b>(ii) Who is empowered to reduce the penalty of forfeiture of pay in such cases. Explain. (2 Marks)</b>
<b>Ans.</b>	<b>(i)</b>	When a Sailor has been tried and sentenced to imprisonment by a criminal court, he shall forfeit one day's pay for each day or part of a day during which he is detained by the civil power as a part of the sentence; he shall also forfeit pay in like manner for the time spent in custody pending his trial.

		<b>(Authority:-Reg 133 (2) of P&amp; A Regulations for the Navy, 1966)</b>
	<b>(ii)</b>	The Chief of Naval Staff may remit the penalty whenever the offence is venial and brings no discredit to the Service; he may also remit them in other cases where there are special grounds for remission.  <b>(Authority:- Reg 133(3) of P&amp; A Regulations for the Navy, 1966)</b>
	(ख)	नाविकों को राशन भत्ता स्वीकृत करने के लिए कमांडिंग अफसर की क्या शक्तियाँ हैं?
	<b>(b)</b>	<b>What are the special powers of the Commanding Officer to sanction ration allowance for the Sailors? (4 Marks)</b>
<b>Ans.</b>		The Commanding Officer shall be competent to sanction ration allowance at the appropriate rate according to the circumstances of each case and the grant of the allowance shall be notified in the Genforms. Genforms shall specify the condition or reason that has warranted grant of higher rate.  <b>(Authority:-Reg 163 of P&amp;A Regulations of the Navy 1966)</b>
<b>6.</b>	(क)	लेफ्टिनेंट विजय कुमार 10 मार्च 2015 से कश्मीर में अपने गृह नगर के लिए 10 दिनों की शेष वार्षिक छुट्टी पर गए। 16 मार्च 2015 को मौसम में बड़ा भारी परिवर्तन हुआ जिसके फलस्वरूप बाढ़ आ गई और यात्रा के सभी साधन यथा ट्रेन, बस, हवाई यात्रा आदि रुक गए और मूल छुट्टी योजना के अनुरूप अफसर ड्यूटी पर वापस रिपोर्ट नहीं कर सका। परिस्थिति के संबंध में कमांडिंग अफसर को दूरभाष के द्वारा सूचना दे दी गई थी। सेवाएं 03 अप्रैल 15 से पुनः प्रारंभ हुईं और अफसर वापस आ गया तथा 04 अप्रैल 2015 को पोत को ज्वाइन कर लिया। टिप्पणी करें कि किस प्रकार अफसर के द्वारा छुट्टी से अधिक रुकने को विनियमित किया जा सकता है?
	<b>(a)</b>	<b>Lt Vijay Kumar proceeded on 10 days balance of annual Leave to his Hometown in Kashmir with effect from 10 Mar 2015. On 16 Mar 2015 there was a drastic change in weather resulting in floods and all travel modes such as train, bus, flight etc., got suspended and the Officer could not report back for duty as per the original Leave Plan. The situation was informed to the Commanding Officer telephonically. The services resumed from 03 Apr 15 and</b>

		<p><b>the Officer returned and joined his ship on 04 Apr 2015. Comment on how the overstayal of the Officer's Leave can be regularized?</b></p> <p style="text-align: right;"><b>(5 Marks)</b></p>
<b>Ans.</b>	(a)	<p>The Officer proceeded on casual leave from 10 Mar 15; joined back on duty on 04 Apr 15; total absence is 25 days (10 Mar – 03 Apr 15). The officer has availed his full annual leave of the year while availing this leave. Hence the case needs to be regularized by the Naval Headquarters at their discretion to be adjusted against his future annual leave or furlough as may be considered appropriate.</p> <p style="text-align: center;"><b>(Authority:- Reg 8 (1) (c) of The Navy Leave Regulations 1970)</b></p>
	(ख)	<p>लेफ्टिनेंट पीयूष को 01 जनवरी 2011 को भारतीय नौसेना में नियुक्त किया गया था। अफसर ने 2014-2016 के फर्लो छुट्टी चक्र के लिए 15 अक्टूबर 2016 से 60 दिनों की फर्लो छुट्टी की प्रार्थना की थी। तथापि, सेवा की अनिवार्यता के कारण यूनिट ने 25 नवंबर 2016 से छुट्टी की संस्तुति की थी और उसे स्वीकृत कर दिया गया था। अगले नए चक्र के दौरान अफसर की फर्लो छुट्टी की हकदारी संगत विनियमावलियों का उल्लेख करते हुए टिप्पणी करें क्योंकि वह फर्लो छुट्टी के पश्चात 24 जनवरी 2017 को ही ड्यूटी ज्वाइन करेगा।</p>
	(b)	<p><b>Lt. Piyush was commissioned into Indian Navy on 01 Jan 2011. The Officer requests for Furlough Leave of 60 days with effect from 15 Oct 16 for the Furlough Leave cycle of 2014-16. However, due to service exigency the Unit has recommended leave with effect from 25 Nov 16 and the same was granted. Comment, citing relevant regulations, on the furlough leave entitlement of the Officer during the next cycle as he would be joining duty post furlough leave on 24<sup>th</sup> Jan 17 only.</b></p> <p style="text-align: right;"><b>(5 Marks)</b></p>
<b>Ans.</b>		<p>The Officer has been granted with furlough leave for the 2014/2015/2016 cycle of three years. As the leave has commenced in 2016, even though the leave spilled over to 2017, his entitlement of furlough leave of the future cycle will not be affected.</p> <p style="text-align: center;"><b>(Authority: - Reg 14 of The Navy Leave Regulations 1970)</b></p>





## FACTORY PORTION

भाग III – वैकल्पिक

SECTION III – Optional

उप-भाग (घ) – फैक्ट्री

Sub-Section (D) – Factory

1.	(क)	एक आयुध फैक्ट्री में कुशल ग्रेड में हुई रिक्ति को भरते हुए श्री रमेश कुमार की नियुक्ति 07-02-2006 को अर्ध-कुशल ट्रेड्समैन के रूप में हुई थी। परिवीक्षा अवधि को सफलतापूर्वक पूर्ण करने और अपेक्षित ट्रेड परीक्षण उत्तीर्ण करने के पश्चात उसे कुशल कर्मकार के रूप में रख लिया गया था। उसने 07-02-2016 को 10 वर्षों की अर्हक सेवा पूरी की थी। किन्तु एच.एस.-II ग्रेड के लिए अपेक्षित ट्रेड परीक्षण उत्तीर्ण नहीं कर सका। क्या वह 07-02-2016 को एम.ए.सी.पी. के लिए हकदार होगा? यदि हां, तो किस ग्रेड वेतन पर?
	(a)	<b>Shri Ramesh Kumar was employed as semi-skilled tradesman against vacancy in the skilled grade on 07-02-2006 in an ordnance Factory. After successful completion of probation period and passing of the requisite trade test, he was placed as skilled worker. He had completed 10 years qualifying service on 07-02-2016 but could not pass the requisite trade test for HS-II grade. Would he be entitled for MACP on 07-02-2016? If so, at what Grade Pay? (3 Marks)</b>
Ans.	(a)	<b>As per Para 119 of 0M Part VI</b> , the tradesmen who are having adequate trade training are recruited in the semi-skilled grade on probation against the available vacancies in skilled grade and after successful completion of probation period and passing of the requisite trade test they are placed as skilled workers. Such placement in the skilled grade after putting in the specific length of service in the Semi-Skilled grade should not be treated as promotion/up-gradation for the purpose of their future financial up-gradations. Accordingly, Shri Ramesh Kumar's movement from semi-skilled to skilled grade should not be treated as promotion/up-gradation and hence he should be given 1st MACP in the grade pay of Rs 2000/- being the next grade pay as the grade pay of the skilled grade is Rs. 1900/-.
	(ख)	फैक्ट्री अधिनियम, 1948 के अधीन एक फैक्ट्री में कर्मकारों के लिए किसी भी सप्ताह में कितने सामान्य कार्य घंटे होते हैं? 'क्रमबद्ध समयोपरि' और 'आकस्मिक समयोपरि' का क्या अर्थ है?



	(b)	<p><b>What are the normal working hours for any week for workers in a factory under Factories Act, 1948? What is meant by ‘systematic overtime’ and ‘casual overtime’?</b></p> <p style="text-align: right;"><b>(2 Marks)</b></p>
Ans.	(b)	<p>The normal working hours for any week for workers in a factory under Factories Act, 1948 is 48 hours.</p> <p style="text-align: right;"><b>[Auth: Para 120 of OM Part VI].</b></p> <p>Systematic overtime means 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. 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.</p> <p style="text-align: right;"><b>[Auth: Para 189 of OM Part VI]</b></p>
	(ग)	<p>उत्पादन लागत की समवर्ती (कांकरेंट) समीक्षा और उत्पादन कार्यकलाप क्या हैं? इसके क्या उद्देश्य होते हैं?</p>
	(c)	<p><b>What are Concurrent Review of Production Cost and Production Activities? What are its objectives?</b></p> <p style="text-align: right;"><b>(5 Marks)</b></p>

Ans.	(c)	<p>Concurrent Review of Production Cost as and when they are compiled is a tool to bring out significant variation in costs and also to bring it to the notice of the factory management with a view to ensure that corrective action is taken in time. The review gives the overall cost accounting picture to the Accounts Officer and he should be able to bring out any abnormal feature in the production costs — either in the Store Accounts or in the utilization of labour or both.</p> <p>The objectives of the review are to spot out:</p> <p>(i) Heavy rejections.</p> <p>(ii) Delay in documentation, e.g. delay in preparation in Demand Notes and return Notes.</p> <p>(iii) Considerable delay in inspection leading to accumulation of stores.</p> <p>(iv) Delay in either issue or preparation of P issue vouchers.</p> <p>(v) Non-closure of warrants even after completion of production.</p> <p>(vi) Cases of substantial variation between actuals and estimates as revealed by the expenditure when a warrant is running.</p> <p>(vii) Cases where expenditure on tools have not been properly recorded or allocated.</p> <p style="text-align: center;"><b>(Para 635 and 637, OM Part VI)</b></p>
2.	(क)	<p>औद्योगिक कर्मचारियों के मामले में बकाया मजदूरी के भुगतान के लिए दावे कब कालातीत हो जाते हैं? बकाया मजदूरी की स्वीकृति प्रदान करने के लिए कौन सक्षम प्राधिकारीगण हैं? ऐसे मामलों में किन अन्य विशिष्ट बिन्दुओं को देखा जाना आवश्यक है?</p>
	(a)	<p><b>In case of Industrial Employees, when do the claims for payment of arrears wages become time-barred? Who are the authorities competent to sanction arrear wages? What other specific points need to be seen in such cases?</b></p> <p style="text-align: right;"><b>(5 Marks)</b></p>

<p><b>Ans.</b></p>	<p><b>(a)</b></p>	<p>The claim for arrear wages becomes time barred after 12 months from the date the wages became originally due for payment.</p> <p>The authorities competent to sanction arrear wages are:</p> <p>(i) Up to three years — Dy. General Managers.</p> <p>(ii) Beyond three years but not more than six years — General Manager/ Sr. General Manager.</p> <p>(iii) Beyond six years — OFB</p> <p>Financial concurrence is required where audit authorities are not in a position to investigate the claim due to limited period of preservation of records. Doubtful cases will however be referred to the Government of India for orders and the P C of A (FYS) will invariably be consulted when claims of the above nature are dealt with.</p> <p style="text-align: center;"><b>(Para 220, OM Part VI)</b></p>
	<p><b>(ख)</b></p>	<p>आयुध और आयुध उपस्कर फैक्ट्रियों के अनुरक्षण कर्मकारों को प्रोत्साहन बोनस कब देय हो जाता है? निम्नलिखित ब्यौरों के आधार पर एसेम्बली अनुभाग के अनुरक्षण कर्मकार 'ए' के लिए फरवरी 2016 माह के लिए प्रोत्साहन बोनस का आकलन यह मानते हुए करें कि वह फैक्ट्री के किसी भी कार्यदिवस पर अनुपस्थित नहीं था :</p> <p>रविवारों की संख्या = 4</p> <p>अवकाशों की संख्या = शून्य</p> <p>कुल समयोपरि घंटे = 36 घंटे</p> <p>एसेम्बली अनुभाग का औसत उजरती कार्य लाभ % = 44%</p>

	<p>(b) <b>When does Incentive Bonus become payable to the maintenance workers of the Ordnance and Ordnance Equipment Factories? Calculate the Incentive Bonus for the maintenance worker A of the assembly section for the month of February 2016 assuming that he was not absent on any working day of the factory based on the following details:</b></p> <p style="padding-left: 40px;"> <b>No. of Sundays</b>                      = 4  <b>No. of Holidays</b>                      = NIL  <b>Total OT Hours</b>                      = 36 hours  <b>Average PW Profit % of Assembly Section</b> = 44% </p> <p style="text-align: right;"><b>(5 Marks)</b></p>
<p><b>Ans.</b></p>	<p>(b) As per Govt. of India Min of Def, Dept. of Def Prod No. 46(2)/2013- D(Estt/NG) Dated 4th March 2014-piece work rate has been correlated to the minimum of the pay band- 1 + Grade Pay Rs. 1900 i. e. Rs. 5200 + Rs. 1900 = Rs. 7100 for all category/grades of workers deployed on piece work system. Accordingly, all maintenance workers are also being paid incentive bonus taking into account Band Pay + Grade Pay at Rs. 7100 irrespective of the grade and category of such workers. As in the case of calculation of Notional Time Wages for Piece Workers, P/200 is taken for total OT hours of deployment, similar treatment is given in the case of Maintenance Workers to arrive at Notional pay for calculation of Incentive Bonus.</p> <p style="text-align: right;"><b>[Auth: Para 220 of OM Part VI]</b></p> <p>No of days worked: 29 —4 = 25 days</p> <p>Thus as per the details the calculation of Incentive Bonus for A will be as follows: (7100 X No. of days worked + 7100 X Total OT Hrs worked) X 50% of the average PW N-(S+H) 200 profit% of production (assembly) section.</p> <p>= Rs. (7100X 25 + 7100X 36)X 50% of 44%</p> <p style="padding-left: 40px;">29-(4+0)      200</p> <p>= Rs. 1843.16 or Rs. 1843.</p> <p style="text-align: right;"><b>[Auth: Para 156 of OM Part VI]</b></p>
<p>3.</p>	<p>(क) फैक्ट्री 'एक्स' में दो सेवा अनुभाग एस 1 तथा एस 2 और तीन उत्पादन अनुभाग पी 1, पी 2 एवं पी 3 हैं। इन अनुभागों का अंतर्निहित उपरिव्यय व्यय, उत्पादन अनुभाग को सेवा अनुभाग व्यय के वितरण का अनुपात और प्रत्येक उत्पादन अनुभाग द्वारा निकास किया गया एस.एम.एच. निम्नलिखित सारणी में नीचे दिया गया है:</p>

There are two service sections, S1 and S2 and three Production Sections P1, P2, P3 in factory 'X'. The inherent Overhead Expenditures of these sections, Ratio for distribution of the service section expenditures to production section and the SMH discharged by each of the Production Section is given in the following table:

वितरण के लिए अनुपात Ratio for Distribution	एस 1 S1	एस 2 S2	पी 1 P1	पी 2 P2	पी 3 P3
	25,000	36,000	84,000	1,03,000	1,12,000
2:4:6:7					
4:6:7					
		योग/TOTAL			
		एस.एम.एच./SMH	400	600	700
		घंटा – दर/Hourly Rate	?	?	?

चरण सोपान प्रणाली (स्टेप लैडर मेथड) के माध्यम से उत्पादन अनुभागों के घंटा दरों को आकलित करें।

Calculate the Hourly rates of Production sections through Step Ladder Method.

(6 Marks)

Ans.	(a)	S1	S2	P1	P2	P3
		25000	36000	84000	103000	112000
			38632	5263	7895	9211
			<b>TOTAL</b>	<b>98353</b>	<b>124529</b>	<b>137118</b>
			SMH	400	600	700
			<b>Hourl Rate</b>	<b>245.88</b>	<b>207.55</b>	<b>195.88</b>
(ख)	मानक प्राक्कलन किसे कहते हैं? उसे कौन तैयार करता है और एक मानक प्राक्कलन प्राप्त होने के पश्चात एक शाखा लेखा कार्यालय के विभिन्न अनुभागों की क्या भूमिकाएं होती हैं?					
(b)	What are Standard Estimates? Who prepares them and what are the roles of the various sections of a Branch Accounts Office after receipt of a Standard Estimate?					

		(4 Marks)
Ans.	(b)	<p>Standard Estimates or 'Rate forms of Labour and Material' are being maintained for all the important standard items of production/manufacture in each Ordnance Factory. These estimates are prepared by the Ordnance factory after assessment &amp; ascertainment of proper time and motion studies keeping due allowance for wastage and rejections affording credit for any standard recoveries etc. The percentage of rejections is indicated as a range between 'minimum' and 'maximum' percentage.</p> <p>On receipt of these estimates in the Local Branch Accounts Office for pricing and post audit the 'Labour Section' will verify the labour operations and rates with reference to the original sheets of piece work rates viz. data cards, operations sheets, rate forms etc., as the case may be. The Labour and Material estimates will thereafter be sent to the costing section for entering on the costing package maintained in the computer system for pricing and posting in the cost card for warrant quantity as and when opened with reference to warrant released by the respective Ordnance Factory Management. Similarly, the material portion will also be verified by with the 'Material Section' and sent to costing section for pricing through package and posting in the costcard for warrant quantity. Labour estimate print out should be given to the Labour section and material estimate print out handed over to Material section for record. Variable and Fixed rates at annual budgeted rate (from SBC/CBC) are levied by the system at the time of pricing. The Priced Estimate Report containing summary of the value under labour and materials, variable and fixed overheads, showing the minimum and maximum rate of estimate with reference to rejection will then be forwarded to the respective Ordnance Factory as required, retaining a copy for use in the Accounts Office.</p> <p style="text-align: right;"><b>(Auth: Para 601D and Para 51(ji) of OM Part VI)</b></p>
4.	(क)	<p>श्री एन.के. सिंह वेतन बैंड 3 में वेतन रूपए 29750+ग्रेड वेतन रूपए 7600/- के साथ एक सरकारी कर्मचारी हैं। वे सरकारी ड्यूटी पर कोलकाता से नई दिल्ली और वापसी की यात्रा कर रहे हैं। वे हवाई यात्रा द्वारा 16 जनवरी को स्टेशन 1430 बजे छोड़ देते हैं और सवेरे की उड़ान से 25 जनवरी को कोलकाता लौट आते हैं तथा कोलकाता 0905 बजे पहुंचते हैं। उनकी ड्यूटी की संपूर्ण अवधि नई दिल्ली में है। निम्नलिखित को आकलित करें:</p>
		<p>(i) यदि वे भारत सरकार के का.ज्ञा. दिनांक 17.04.1998 के अनुसार दैनिक भत्ता (होटल दैनिक भत्ता नहीं) को लेने का विकल्प चुनते हैं तो छोटे केंद्रीय वेतन आयोग से पूर्व विद्यमान आदेशों के अनुसार उनका दैनिक भत्ता।</p>
		<p>(ii) यदि उन्होंने वर्ष 2016 में यात्रा की थी तो छोटे केंद्रीय वेतन आयोग के आदेशों के अनुसार होटल और भोजन बिल के लिए अधिकतम अनुमत्य प्रतिपूर्ति।</p>

	(a)	Shri N K Singh is a Government servant in PB 3 with a pay of Rs. 29750/- + GP Rs.7600/-. He is travelling from Kolkata to New Delhi and back on official duty. He leaves station at 1430 hrs on 16 <sup>th</sup> January by Air and returns to Kolkata on 22 <sup>nd</sup> January by the morning flight, reaching Kolkata at 0905 hrs. His entire period of duty is in New Delhi. Calculate the following:
		(i) His Daily allowance as per the order existing before the 6 <sup>th</sup> CPC , if he chooses to take DA (not Hotel DA) as per the GoI OM dated 17-04-1998.
		(ii) The maximum allowable reimbursement for Hotel and food bill as per the 6 <sup>th</sup> CPC orders, if he had travelled in the year 2016. (3+2 = 5 Marks)
Ans.	(i)	<p>The daily allowance of Shri Singh as per OM dated 17-04-1998:</p> <p>DA on 16th Jan - <math>0.7 \times 230 = 161</math></p> <p>DA from 17<sup>th</sup> – 21<sup>st</sup> Jan <math>5 \times 230 = 1150</math></p> <p>DA on 22<sup>nd</sup> Jan - <math>0.7 \times 230 = 161</math></p> <p>Total DA - Rs. 161 + 1150 + 161 = Rs. 1472/-</p> <p style="text-align: center;"><b>( Auth: Rule 114 (ii) TR and Table A below Rule 60)</b></p>
	(ii)	<p>The maximum Reimbursable Hotel fare as on Jan 2016:</p> <p style="text-align: center;"><math>7 \text{ days} \times 4500 = 31500</math></p> <p>The maximum Reimbursable food bill as on Jan 2016:</p> <p style="text-align: center;"><math>7 \text{ days} \times 4500 = 31500</math></p> <p>Hence the maximum reimbursement on this account for the officer is</p> <p style="text-align: center;"><math>\text{Rs. } 31500 + 3150 = \text{Rs. } 34650</math></p> <p><b>(Auth: Gol, MoF O.M. no. 19030/3/2008-E.IV dt. 23-09-2008, with DA rate at 116% as of Jan 2016, the maximum Hotel Accommodation Rate of Rs. 3000/- for GP 7600/- has increased by 50%. Similar is the case with Food Bill, where the maximum permissible rate has gone up by 50% on the original Rs. 300/-)</b></p>
	(ख)	एक स्थानांतरण यात्रा भत्ता (टी.ए.) के तत्व कौन से होते हैं?
	(b)	What are the elements of a Transfer Travelling Allowance (TA)? (5 Marks)

Ans.	(b)	<p>The elements of a Transfer T.A. are:</p> <p>(i) Composite Transfer Grant;</p> <p>(ii) Actual fare for the Govt. servant and members of the family for journeys by rail/steamer/air, by the entitled class;</p> <p>(iii) Road mileage for journeys by road between places not connected by rail;</p> <p>(iv) Cost of transportation of personal effects;</p> <p>(v) Cost of carriage of private conveyance possessed by the Govt. servant; and</p> <p>(vi) One additional fare by the entitled class (to and fro) for the Government servant if he has to leave his family behind, due to non-availability of Government accommodation at the new station.</p> <p style="text-align: center;"><b>( Auth: SR 116 (b) (i) )</b></p>																								
5.	(क)	<p>पी. एण्ड पी. अनुभाग, आयुध फैक्ट्री बोर्ड मुख्यालय से पुलिस आधुनिकीकरण योजना के अधीन विभिन्न राज्य पुलिस को शस्त्रों की आपूर्ति की जमा के लिए रुपए 2746.36 लाख की धनराशि का सैन्य प्राप्य आदेश संख्या 254/16, दिनांक 29.11.2016 प्राप्त हुआ है। तदुपरांत आयुध फैक्ट्री बोर्ड, पी. एण्ड पी. अनुभाग ने नीचे दिए अनुसार धनराशि का आबंटन विभिन्न फैक्ट्रियों को किया है:</p> <p><b>MRO no. 254/16 dated 29.11.2016 has been received from P &amp; P Section, OFB HQ for deposit of supply of Arms to different State Police under Police Modernization Scheme amounting to Rs. 2746.36 Lakhs. OFB P &amp; P Section has in turn allocated the amounts to various factories as given below:</b></p> <table border="1" data-bbox="277 1319 1437 1863"> <thead> <tr> <th>क्रमांक Sl no</th> <th>फैक्ट्री का नाम Name of Factory</th> <th>फैक्ट्री कोड Factory Code</th> <th>धनराशि (रुपए) Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1.</td> <td>ए.एफ.के./AFK</td> <td>101</td> <td>2,07,15,800</td> </tr> <tr> <td>2.</td> <td>जी.एस.एफ./GSF</td> <td>107</td> <td>4,38,000</td> </tr> <tr> <td>3.</td> <td>एच.ई.एफ./HEF</td> <td>109</td> <td>2,51,000</td> </tr> <tr> <td>4.</td> <td>ओ.एफ.डी.आर./OFDR</td> <td>142</td> <td>2,400</td> </tr> </tbody> </table>	क्रमांक Sl no	फैक्ट्री का नाम Name of Factory	फैक्ट्री कोड Factory Code	धनराशि (रुपए) Amount (Rs.)					1.	ए.एफ.के./AFK	101	2,07,15,800	2.	जी.एस.एफ./GSF	107	4,38,000	3.	एच.ई.एफ./HEF	109	2,51,000	4.	ओ.एफ.डी.आर./OFDR	142	2,400
क्रमांक Sl no	फैक्ट्री का नाम Name of Factory	फैक्ट्री कोड Factory Code	धनराशि (रुपए) Amount (Rs.)																							
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4.	ओ.एफ.डी.आर./OFDR	142	2,400																							



5.	ओ.एफ.के./OFK	113	42,53,000
6.	ओ.एफ.टी./OFT	128	3,67,20,000
7.	ओ.एफ.वी./OFV	126	2,40,24,000
8.	आई.एफ.आई./RFI	105	17,44,55,000
9.	एस.ए.एफ./SAF	117	52,20,000

एम.एच.ए. नई दिल्ली से प्राप्त होने वाले कुछ स्पष्टीकरणों को दृष्टि में रखते हुए रुपए 85,56,800/- की धनराशि को ओ.एफ.बी. उचंत शीर्ष में रख लिया गया है। ओ.एफ.बी. फैक्ट्री कोड 100 है।

**An amount of Rs. 85,56,800/- has been retained in the OFB Suspense head in view of some clarification to be received from MHA, New Delhi. OFB Factory Code is 100.**

श्रेणी II पंचिंग माध्यम और वाउचर क्रमांक 00034 के अनुसार रुपए 2746.36 लाख की संपूर्ण धनराशि उचंत शीर्ष (00/020/80) से ओ.एफ.बी. फैक्ट्री कोड (100) को (+) प्राप्ति भाग के अधीन से कूट शीर्ष 08/017/05 को समायोजित किया गया है।

**Vide Class II Punching Medium and Voucher Srl 00034, the entire amount of Rs. 2746.36 lakhs has been adjusted from Suspense Head (00/020/80) to OFB Factory Code (100) under (+) Receipt side to code head 08/017/05.**

उस धनराशि को समायोजित करने के लिए जो पूर्व के पंचिंग माध्यम पर आधारित फैक्ट्रियों विशेष को केवल आबंटित की गई है, कृपया एक श्रेणी II पंचिंग माध्यम तैयार करें। पंचिंग माध्यम का प्रारूप नीचे दिया गया है। एक वाउचर संख्या 00035 की कल्पना करें। साथ ही, पंचिंग माध्यम के नीचे अपेक्षित टिप्पणी उपलब्ध कराएं।

**Please prepare a Class II Punching Medium to adjust the amount which has been allocated to the individual factories only based on the earlier Punching Medium. A format of Punching Medium is given below. Assume a voucher number of 00035. Also provide the required note below the Punching Medium.**

भा.ए.फा. (र.ले.नि.) – 336 (आधा)

I.A.F. (CDA) 336 (Half)

पंचिंग माध्यम

**PUNCHING MEDIUM**

मास र.ले.नि. अनुभाग वाऊचर के श्रेणी वाऊचर सं.

Month ..... C.D.A..... Section..... Class of Vocher..... Voucher No.....

वर्गीकरण कूट CLASSIFICATION CODE	प्राप्तियां RECEIPTS		वर्गीकरण कूट CLASSIFICATION CODE	प्रभार CHARGES	
	प्रा. (1)	ऋ. प्रा. (2)		प्रा. (3)	ऋ. प्रा. (4)
	R --- (1)	MR --- (2)		C --- (3)	MC --- (4)
	रु. Rs. पै. P.	रु. Rs. पै. P.		रु. Rs. पै. P.	रु. Rs. पै. P.
TOTAL			TOTAL		

(10 Marks)

Ans.

भा.ए.फा. (र.ले.नि.) – 336 (आधा)

I.A.F. (CDA) 336 (Half)

पंचिममाध्यम

PUNCHING MEDIUM

र0 ले0 नि0 अनुभाग वाऊचर के श्रेणी वाऊचर सं0

Month 12/2014 C.D.A 07 Section 08 Class of Voucher — II Voucher No 00032

वर्गीकरण कूट CLASSIFICATION CODE	प्राप्तियां RECEIPTS			वर्गीकरण कूट CLASSIFICATION CODE	प्रभार CHARGES		
	प्रा. (1) R --- (1)				प्रा. (3) C --- (3)	ऋ. प्रा. (4) MC --- (4)	
	रु. Rs. पै. P. पै. P.	रु. Rs. पै. P.	ऋ. प्रा. (2) MR --- (2)		रु. Rs. पै. P.	रु. Rs. पै. P.	
000100 08/017/05			26607920				
000101 08/017/05	20715800	0					
000107 08 017 05	438000	0					
000109 08 017 05	251000	0					
000142 08/017/05	2400	0					
000113 '08 017 05	4253000	0					
000128 08/017/05	36720000	0					
000126 08 017 05	24024000	0					

		000105 08/017 05	17445500 0	0						
		000117 08 017 05	5220000	0						
		TOTAL	26607920 0	0 0	26607920 0	0	TOTAL			
<p>In adjustment of TES no 00034 of 12/16 for Rs. 266079200/- (Rupees Twenty-six crores sixty lakhs seventy-nine thousand two hundred only) towards supply of Arms to different State Police Units under police Modernization Scheme vide OFB letter no 016/MHA/PM/16-17/P&amp;P dt. 23/12/2016 made by MHA.</p> <p><b>(Auth: Para 961 OM Part VI — Issues to Ministry of Home Affairs (Example given below))</b></p>										
6.		<p>श्री सुर्यकांत शर्मा एक सिविलियन सरकारी कर्मचारी हैं जिनका गृहनगर पटना है। उनके परिवार में पत्नी (गृहिणी), 14 वर्षीय एक पुत्र, 12 वर्षीय एक पुत्री और 66 वर्षीय एक विधवा आश्रित माता हैं। वर्तमान में वे (कोलकाता शहरी समूह के अधीन) ईशापुर में तैनात हैं। निम्नलिखित का उत्तर दें:</p> <p><b>Shri Suryakant Sharma is a civilian Government employee having his home town at Patna. His family consists of wife (homemaker), one son aged 14 years, one daughter aged 12 years and a dependent widowed mother of 66 years. He is presently posted in Ishapore (under the Kolkata UA). The following may be answered:</b></p>								
	(क)	<p>वे दिसम्बर 2016 माह के दौरान अपने घोषित परिवार के साथ ब्लॉक वर्ष 2014-17 के लिए अपने गृहनगर छुट्टी यात्रा रियायत की एवज में पूर्वोत्तर (शिलांग, मेघालय) की यात्रा करना चाहते हैं। उन्होंने ब्लॉक वर्ष के दौरान कोई छुट्टी यात्रा रियायत नहीं ली है। क्या वे पात्र हैं? क्यों अथवा क्यों नहीं?</p>								
	(a)	<p><b>He wishes to travel with his declared family to North East (Shillong, Meghalaya) in lieu his home town LTC for the block year 2014-2017 during the month of December 2016. He has not taken any LTC during the block year. Is he eligible – why or why not? (2 Marks)</b></p>								

Ans.	(a)	Yes, he is eligible — taking into consideration the GID 13 below Rule 12, CCS (LTC) Rules, 1988. Also, since, the first two year block of 2014-15 is extensible by one year; he can take the LTC in December 2016 as per Rule 10 of CCS (LTC) Rules,1988.
	(ख)	यदि छोटे केंद्रीय वेतन आयोग के अनुसार उनका ग्रेड वेतन रूपए 7600/- है, तो यात्रा के लिए उनकी सामान्य हकदारी क्या होगी?
	(b)	<b>If his Grade Pay as per 6<sup>th</sup> CPC is Rs. 7600/-, what would be the general entitlement for travel? (3 Marks)</b>
Ans.	(b)	His general entitlement for travel is:  (i) Air/Rail: Economy Class by Air / AC First Class by train  (ii) By Sea or river steamer: Highest Class  (iii) By Road: Actual Fare by any type of public bus including AC bus OR prescribed rates for non-AC taxi when journey is actually performed by Taxi OR prescribed rates for journeys by auto-rickshaw/own scooter, motor cycle, moped, etc.
	(ग)	उनकी माता और पत्नी अपने गृहनगर पटना की यात्रा करना चाहती हैं, किन्तु बच्चे अपने पिता के साथ शिलांग की यात्रा करना चाहते हैं क्या यह अनुमत्य है? क्यों अथवा क्यों नहीं?
	(c)	<b>His mother and wife wish to travel to their home town Patna but children to Shillong, accompanied by their father. Is this permissible – why or why not? (1 Mark)</b>
Ans.	(c)	Yes, this is permissible as per GID No 1 below Rule 9, CCS (LTC) Rules, 1988.
	(घ)	उपर्युक्त (ग) के लिए यदि छोटे वेतन आयोग के अनुसार उनका ग्रेड वेतन न्यूनतर रूपए 4600/- है और वे एक वर्ग 'ग' कर्मचारी हैं तो उनके और उनके परिवार की यात्रा के लिए विशिष्ट हकदारी क्या होगी?
	(d)	<b>For (C) above, if his Grade Pay as per 6<sup>th</sup> CPC is a lower Rs. 4600/- and he is a Group C employee, what would be the specific entitlement for travel for him and his family. (3 Marks)</b>
Ans.		The specific entitlement for travel is:  (i) For him and his children: Economy Class by Air only between Kolkata and Guwahati/Shillong / AC II tier by train (for Air/Rail) OR lower class on steamer or ship (by Sea or River steamer) OR Actual Fare by any type of public bus including AC bus OR prescribed rates for non-AC taxi when journey is actually performed by Taxi OR prescribed

		<p>rates for journeys by auto-rickshaw/own scooter, motor cycle, moped, etc (for Road Journey)</p> <p>(ii) For his mother and wife: AC II tier by train (for Air/Rail) OR lower class on steamer or ship (by Sea or River steamer) OR Actual Fare by any type of public bus including AC bus OR prescribed rates for non-AC taxi when journey is actually performed by Taxi OR prescribed rates for journeys by auto-rickshaw/own scooter, motor cycle, moped, etc (for Road Journey) .(Rule 12, CCS (LTC) Rules 1988 and GID 13 below Rule 12.)</p>
	(ड.)	<p>उन्होंने छुट्टी यात्रा रियायत के लिए रुपए 45,000/- का अग्रिम लिया है और उन्होंने 25 जनवरी 2017 को अंतिम दावा प्रस्तुत किया है। उन्होंने वापसी यात्रा 26 दिसम्बर 2016 को पूर्ण की है। क्या उनका दावा स्वीकार किया जाएगा? क्यों अथवा क्यों नहीं?</p>
	(e)	<p><b>He has taken an advance of Rs. 45,000/- for the LTC and has submitted the final claim on 25<sup>th</sup> January 2017. He has completed the return journey on 26<sup>th</sup> December 2016. Will his claim be accepted – why or why not?</b></p> <p style="text-align: right;"><b>(1 Marks)</b></p>
<b>Ans.</b>	(e)	<p>His claim will be accepted as per Rule 15 (vi) of CCS (LTC) Rules, 1988 as he has submitted the claim within one month of completion of the return journey.</p>