

# SAS-I Examination, April 2018

## Model Answers, Paper-I

DEFENCE ACCOUNTS DEPARTMENT

SAS EXAMINATION PART - I

APRIL 2018

PAPER - I ORGANIZATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS

(THEORY - WITHOUT BOOKS)

Allowed : 3 Hours

Maximum marks 100

- Notes: 1. Out of 16 questions only 12 questions should be attempted by the candidates
2. Each question carries eight marks. 4 marks are reserved for general excellence
3. Answer to all part questions should be written in one place only.
4. Only question numbers shall be indicated in the Answer Books. Reproduction of complete question in the Answer books should be avoided.

Q.No.1	(a)	Who is responsible for exercising control over expenditure against allotments? What is the role of a CDA in this regard?  (2+2=4 Marks)
Ans.1	Ans.	It is the primary responsibility of the authorities whom allotments are made to watch the progress of expenditure and to see that the expenditure does not exceed allotment. In order to facilitate this, the Controller of Defence Accounts renders monthly statements to the allottees showing the serial numbers of the bills/claims admitted in audit and the amounts debited against the allotment. The Controllers of Defence Accounts also keep a watch on the progress of expenditure against sanctioned allotments and bring to the notice of the allottees and immediate higher authorities cases in which the trend of expenditure is abnormally heavy or unusually low.  (Auth: Para 188,189 of Defence Account Code)

	<b>(b)</b>	<b>What are the types of transactions that can be adjusted through the Defence Exchange Account?</b>  <b>(4 Marks)</b>
	<b>Ans.</b>	The Defence Exchange Accounts are operated for the adjustment of the 11 following types of transactions. <ul style="list-style-type: none"> <li>(i) Transactions pertaining to Debt and Remittance heads.</li> <li>(ii) Transactions for settlement or adjustment of which a particular Controller is centrally responsible e.g. transactions which cannot be booked to final heads by different CsDA such as GPF recovery.</li> <li>(iii) Imprest advance payments to Naval/Air Force personnel from Army sources and vice versa.</li> </ul> <p style="text-align: right;"><b>(Auth: Para 109 of Defence Account Code)</b></p>
<b>Q.No.2</b>	<b>(a)</b>	<b>What is Field Imprest and who is competent to sanction it?</b>  <b>(2 Marks)</b>
<b>Ans.2</b>	<b>Ans.</b>	Field Imprests are advances of public money issued in bulk to certain officers termed as Field Imprest Holders for making payments to JCOs, ORs and NCs (E) as also civilians working in operational areas. Miscellaneous expenses of units are also met from this Imprest. Sanction for the Field Imprest can be accorded by Commanders of Corps/Area/Independent Sub-Area and Sub-Area and Brigade.  <p style="text-align: right;"><b>(Auth: Appendix 26-1, 2 FR Pt II)</b></p>
	<b>(b)</b>	<b>Who is responsible for allotting an Imprest Account Number and what documents are required for this?</b>  <b>(3 Marks)</b>
	<b>Ans.</b>	Application on prescribed form for the allotment of an Imprest Account Number is made to the Regional CDA by the Officer Commanding, Imprest Holding unit. <ul style="list-style-type: none"> <li>(1) Number and date of Order wherein sanction of competent authority has been published together with the sanction in original.</li> <li>(2) Designation of the PAO (ORs) with which the Imprest Holding Unit is most concerned.</li> <li>(3) Six specimen signatures of the Imprest Holder.</li> <li>(4) Designation of the Regional CDA or Field Cashier from whom funds for the Imprest are to be drawn.</li> <li>(5) A certificate that the unit has not been allotted any Field Imprest Account previously for making similar payments.</li> </ul> <p style="text-align: right;"><b>(Auth: FR Pt II Appendix 26-5)</b></p>

	(c) <b>What is the purpose of the Technical Training and Instructional Equipment Grant? Name at least two legitimate charges debitable against this grant.</b>
	<b>(3 Marks)</b>
	<p><b>Ans.</b> The Technical Training and Instructional Equipment Grant (TTIEG) is a Grant made to Signal Officer-in-Chief to enable him to exercise control over the training of the Corps of Signals who in turn makes allotment to Chief Signal Officer, Commands and other Formations. Expenditure from this grant is incurred for provision, fabrication and maintenance of instructional equipment and training aids for training in technical categories. Two examples of legitimate charges under this grant are as under:</p> <p>(1) Purchase of electronic, electrical and technical equipment for training.</p> <p>(2) Purchase and binding of technical journals, technical books, reference books etc.</p> <p style="text-align: right;"><b>(Auth: FR Pt II Appendix 2)</b></p>
<b>Q.No.3</b>	(i) <b>Give any two functions of the Controller General of Accounts</b>
	<b>(4 Marks)</b>
<b>Ans.3</b>	<p><b>Ans.</b> (a) CGA provides necessary direction in accounting matters to the Ministries/ Departments and issues general instructions about the system and form of accounts and procedures for accounting of receipts and payments.</p> <p>(b) He has a coordinating and innovating role in the introduction of Management Accounting System in the various Ministries/Departments.</p> <p>(c) He is responsible for consolidation of monthly Civil Accounts of the Union Government from the monthly accounts submitted to him by various Ministries and Departments.</p> <p>(d) He is responsible for preparation of annual accounts of the Govt. of India including Civil Appropriation Accounts showing annual receipts and 2 disbursements.</p> <p style="text-align: right;"><b>(Auth: Para 1.2 Civil Accounts Manual)</b></p>
	(ii) <b>What is the term of office for the Comptroller and Auditor General of India? Mention two primary duties of C&amp;AG.</b>
	<b>(4 Marks)</b>
	<p><b>Ans.</b> (a) The Comptroller and Auditor-General of India holds office for a term of six years provided that where he attains the age of sixty-five years before the expiry of the term of six years, he shall vacate the office on the date on which he attains the said age.</p> <p>(b) To audit all receipts into the consolidated fund of India. To audit the expenditure of government from consolidated fund of India.</p> <p style="text-align: right;"><b>(Auth: Section 4 of the C&amp;AG's (Duties, powers and conditions of service) Act)</b></p>

Q.No.4		<p>Describe briefly the duties and powers of Comptroller and Auditor General of India regarding Audit of Accounts of the Union of India.</p> <p style="text-align: right;"><b>(8 Marks)</b></p>
Ans.4		<p>The duties and powers of C&amp;AG regarding audit of accounts of units of India are as under:</p> <ul style="list-style-type: none"> <li>(i) to audit all receipts which are payable into the Consolidated Fund of India and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he think fit;</li> <li>(ii) to audit all expenditure from the Consolidated Fund of India to ascertain whether the money shown in the accounts as having been disbursed were legally available for the applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it .</li> <li>(iii) to audit all transactions of the Union relating to Contingency Fund and Public Accounts;</li> <li>(iv) to audit all trading, manufacturing, profit and loss accounts and balance sheets and other subsidiary accounts kept in any department of the Union, and</li> <li>(v) to audit the accounts of stores and stock kept in any office or department of the Union and in each case to report on the expenditure, transactions or accounts so audited by him.</li> </ul> <p style="text-align: right;"><b>(Authority: Para-2.13 Introduction to Indian Government Accounts and Audit)</b></p>
Q.No.5	(a)	<p>What is Vote on Account?</p> <p style="text-align: right;"><b>(4 Marks)</b></p>
Ans.5	Ans.	<p>The Budget is normally presented to Parliament on the last day in the month of February but the corresponding Appropriation Bill seeking authorization of Parliament to make the expenditure in consonance with the Budget proposal is passed after the commencement of the new financial year. Pending the due deliberation and passing of the Demands for Grants and the connected Appropriation Bill, Government may obtain from the Parliament, a 'Vote on Account' to cover expenditure for one month or such longer period as may be necessary. Funds made available under Vote on Account are not to be utilized for expenditure on a 'New Service'.</p> <p style="text-align: right;"><b>(Auth: Para 180 of Defence Audit Code)</b></p>

	<p>(b) If the budget for financial year 2018-19 is approved by the Parliament in March, 2018, should the Government obtain a Vote on Account? Give reasons for your answer. <span style="float: right;">(4 Marks)</span></p>
	<p><b>Ans.</b> If the Budget for the ensuing financial year is passed in March, Government already has the authorization to incur expenditure on the commencement of the financial year from 1st April and hence, there is no need to obtain the Vote on Account.</p> <p style="text-align: right;">(Auth: Para 180 of Defence Audit Code)</p>
Q.No.6	<p>(a) Distinguish between Censure and Warning. <span style="float: right;">(6 Marks)</span></p>
Ans.6	<p><b>Ans.</b> Censure is an order of punishment imposed on a Govt. servant after following the prescribed procedure if the person concerned is to be guilty of some blameworthy act or omission for it has been found necessary to award him a formal punishment. Warning, an administrative action, is an adverse criticism of the work or conduct of an official by its superior officer when it is felt that the matter is not serious enough to justify initiation of disciplinary proceedings for imposition of formal punishment of censure but calls for some Informal action such as the communication of written Warning.</p> <p style="text-align: center;">(Authority: Govt. of India decision No. 6 below Rule 11 of CCS(CCA) Rules)</p>
	<p>(b) Disciplinary action was initiated against Sh. Kuldeep, Auditor working in a PAO (ORs) XYX, under Rule 16 of C.C.S. (C.C.A.) Rules. The Jt. CDA In charge PAO (ORs) as Disciplinary Authority closed the case by issuing a recorded warning. Comment. <span style="float: right;">(2 Marks)</span></p>
	<p><b>Ans.</b> Action of the Joint CDA -in- charge of the PAO(ORs) is not in order. Warning should not be issued as a result of departmental proceedings if it is found that some blame attaches to the individual. At least a penalty of censure should have been imposed.</p> <p style="text-align: right;">(Authority: Govt. of India Decision No. 7, Rule 11 of CCS (CCA) Rules)</p>

Q.No.7	(i)	<p>Name the agency or authority that is responsible for: (4x1=4 Marks)</p> <p>(a) Maintenance of pay accounts of a civilian gazetted officer serving with an Army Unit located in a field area.</p> <p>(b) Audit of sanctions issued by the Ministry of Defence (Fin).</p> <p>(c) Maintenance of pay accounts of a Naval Officer serving on the staff of the High Commission for India in U.K.</p> <p>(d) Sanction of Pension Payment Order for an AF Officer.</p>
Ans.7	(i)	<p>(a) CDA (O) Pune – (Para 141, Defence Audit Code)</p> <p>(b) Director General of Audit, Defence Services – (Para 6 Defence Audit Code)</p> <p>(c) High Commissioner – (Para 113 of Defence Audit Code)</p> <p>(d) Controller of Defence Accounts (AF), New Delhi (Para 141, Defence Audit Code)</p>
	(ii)	<p>What is meant by 'Audit against Regularity? How does it differ from Propriety Audit? (4 Marks)</p>
	Ans.	<p>Audit against regularity is confined to verifying that the expenditure is in accordance with the financial rules, regulations and orders issued by the competent authority. Propriety audit goes beyond mere compliance with rules and orders and brings to light cases of improper expenditure or waste of public money or stores even though no obvious irregularity may have occurred.</p> <p>(Auth: Para 16.1 and 16.17, Introduction to Indian Government Accounts and Audit)</p>

Q.No.8	(a)	<p>Write the functions of any two branches of Army Head Quarters out of the following:</p> <p style="text-align: right;">(2 Marks Each)</p> <p>(i) Quartermaster Generals' Branch  (ii) Engineer-in-Chiefs' Branch  (iii) Master General of the Ordnance Branch</p>
Ans.8	Ans.	<p>(i) Quartermaster General's Branch: Movement of personnel stores and equipment, provision, storage, inspection and issue of fuel, foodstuffs and storage, works, policy, military farms, remount and veterinary services and technical examination of MES works bills.</p>
		<p>(ii) Engineer-in-Chief's Branch: All matters relating to Engineer units including Transportation, Bomb disposal and Mine Clearing and Engineer stores, administration of personnel of the Corps. of Engineers and the MES; design, provision, construction and maintenance of all accommodation and works for the Defence services; work study of specific projects and cantonment planning.</p> <p>(iii) Master General of the Ordnance Branch: All aspects of procurement policy, provision, storage recovery, repair, maintenance and issue of all store 2 and equipment of Ordnance Supply including MT Vehicles, armaments and ammunition, signal equipment, general stores and clothing as well as supply of common -user items to the Navy and Air Force.</p> <p style="text-align: center;">(Authority: Appendix A Defence Services Estimates)</p>
	(b)	<p>In how many Commands the army is organized ?</p> <p style="text-align: right;">(2 Marks)</p>
	Ans.	<p>Army is organised in Seven Commands</p> <p style="text-align: center;">(Authority: Appendix A Defence Services Estimates)</p>
	(c)	<p>Army is organized into different Arms and Services. Write any four services of the Army.</p> <p style="text-align: right;">(2 Marks)</p>
	Ans.	<p>ASC, AMC, AOC, AD Corps, MNS, EME, RVC, AEC, INTC, CMP, PNRC</p> <p style="text-align: center;">(Authority: Appendix A Defence Services Estimates)</p>

Q.No.9	<p>(a) A contractor requests for transfer of the amount of security deposit, not claimed by him for two years after it became due for refund, from one audit area to another. Can his request be acceded to? If yes, how will the amount be transferred? Will it require the approval of the CDA from whose audit jurisdiction the amount is to be transferred out?</p> <p style="text-align: right;"><b>(4 Marks)</b></p>
Ans.9	<p>Ans. Yes, this can be done. The transaction will be adjusted by debit (deduction from credit) to the head 'Security Deposit' and credit through the Defence Exchange Account to the CDA concerned. CDA's approval is not required because the deposit lapses only if it remains unclaimed for three years and it is only in the case of such lapsed deposits that the approval of the CDA or any other officer authorized by him is required before refunding the deposit.</p> <p style="text-align: right;"><b>(Auth: Para 206 &amp; 214 of Defence Audit Code)</b></p>
	<p>(b) A unit submits a claim duly supported by a sanction issued by the Govt. of India. CDA's office refuses to admit the claims stating that the specimen signature of the authority who has issued the sanction is not on record in their office. Comment.</p> <p style="text-align: right;"><b>(4 Marks)</b></p>
	<p>Ans. Though as per Para 66 of Defence Audit Code, it is necessary for the CDA to verify the specimen signature of the sanctioning authority, as in this case the sanctioning authority is Govt. of India whose sanctions are not auditable by the CDA, the claims should be accepted and admitted in audit if an ink signed copy of the sanction is available.</p> <p style="text-align: right;"><b>(Auth: Para 66 read with Para 24 of Defence Audit Code Vol.I)</b></p>
Q.No.10	<p>(a) Whether in the following cases Defence Exchange account would be operated by raising a DID schedule:</p> <p>(i) A person is transferred from CDA(A) Meerut to PCDA(WC) Chandigarh. His outstanding balance on account of HBA drawn is to be transferred?</p> <p style="text-align: right;"><b>(2 Marks)</b></p> <p>(ii) What is the transfer entry to be made when a cheque issued by a Controller on a Bank is cancelled and a fresh cheque in lieu is issued?</p> <p style="text-align: right;"><b>(2 Marks)</b></p>
Ans.10	<p>Ans. (i) Yes, DEA will be operated.</p> <p style="text-align: right;"><b>(Auth: Para 109(i) Defence Accounts Code)</b></p> <p>(ii) No, DEA will not be operated.</p> <p style="text-align: right;"><b>(Auth: Note 1 below Para 109(i) Defence Accounts Code)</b></p>



	(b)	<p>Whether the following will be treated as charged expenditure:</p> <p>(i) Payments made in satisfaction of the orders given by the competent authority under the Payment of Wages Act, 1936.</p> <p style="text-align: right;">(2 Marks)</p> <p>(ii) Expenditure incurred by the Government prior to the announcement of award (either on legal expenses or on stamp papers).</p> <p style="text-align: right;">(2 Marks)</p>
	Ans.	<p>(i) Yes.</p> <p style="text-align: right;">(Auth: Para 250 Defence Accounts Code)</p>
		<p>(ii) No.</p> <p style="text-align: right;">(Auth: Para 254(b) Defence Accounts Code)</p>
Q.No.11	(a)	<p>(i) What types of penalties are there as per C.C.S.(C.C.A) Rules ?</p> <p style="text-align: right;">(2 Marks)</p> <p>(ii) List out any two penalties in each type.</p> <p style="text-align: right;">(2 Marks)</p>
Ans.11	Ans.	<p>(i) There are two types of penalties as per CCS, CCA rules i.e., minor penalties and major penalties.</p> <p>(ii) <b>Minor penalties –</b>  Censure;  Withholding of his promotions;  Recovery from his pay,  Reduction to lower stage in the time scale of pay by one stage without cumulative effect.</p> <p><b>Major penalties –</b>  reduction to a lower stage of time scale of pay for a specified period, with directions that the Govt. servant will earn increments &amp; weather on the expiry of such period, the reduction will not have the effect of postponing the future increments; -  reduction to lower time-scale of pay grade, post of service which shall ordinary be a bar to the promotion, with further direction regarding restoration to the grade or post of service from which the Govt. servant was reduced and his seniority and pay on such restoration; compulsory retirement; -  removal from service; -  dismissal from service</p> <p style="text-align: right;">(Authority: Rule 11 of CCS (CCA) Rules)</p>

	(b)	<p>Offer your comments on the following with reference to C.C.S.(C.C.A) Rules:</p> <p>(i) Can a decision taken by the disciplinary authority on conclusion of departmental proceedings be varied by that authority or its successor before it is communicated to the Govt. servant concerned ? (2 Marks)</p> <p>(ii) In case a formal enquiry considered necessary by the disciplinary authority, but request of the accused officer for inspection of documents relied upon is denied by the disciplinary authority. (2 Marks)</p>
	Ans.	<p>(i) Decision recorded is final and cannot be varied by the authority itself or by its successor before it is formally communicated to the Govt. servant concerned. It is judicial and once it is arrived at, it is final. (Authority: Govt. of India Decision No. below rule 17 of CCS (CCA) Rules)</p> <p>(ii) The action disciplinary authority is not judicious. The accused officer has to provide with all the documents based on which the charged were framed. (Authority: Govt. of India Decision No. 18 &amp; 20 below rule 14 of CCS (CCA) Rules)</p>
Q.No.12	(a)	<p>Write short note on "Scale Audit" (4 Marks)</p>
Ans.12	Ans.	<p><b>Scale Audit:</b> The scale audit is conducted to see that the effective (paid) strength of Army Officers in a Unit/formation as shown in the nominal roll is within the number authorised in the relative peace/war/interim establishment, and that the number of officers paid in different ranks in each unit agrees with the number shown in the nominal roll. It may be conducted on the basis of the total number of officers in the ranks of Lieutenant to Major (Lt Col. in the case of AMC) in each unit/formation without regard to the actual ranks authorised in the unit's establishments. The scale check of units/formations where the appointments are generally military but certain of which are classified as tenable either by military officers of a certain rank or civilian Gazetted Officers of a corresponding status will also be done by the CDA(O). (Authority: Para 154 Defence Audit Code)</p>

	(b)	Who maintains the Pay Accounts of Army Officers serving in the establishment of High Commission of UK?  (2 Marks)
	Ans.	The pay accounts of Officers attached to or serving on the establishment of the High Commissioner for India in the U.K. are maintained by the High Commissioner and last pay certificates in respect of such Officers will be issued by the CDA(Officers).  (Authority: Para 161 Defence Audit Code)
	(c)	How the Date of birth of an officer in the following cases is fixed where the exact date of birth is not known:  (i) Where year of birth is known  (ii) Where year and month of birth is known.  (2 Marks)
	(c)	(i) 1st of July of that Year.  (ii) 16th of the month.  (Authority: Note below Para 195 of Defence Audit Code)
Q.No.13	(a)	Explain Last Pay Certificate. What does it contain?  (4 Marks)
Ans.13	(a)	All First payments are required to be supported by last pay certificate except in the case of first appointment. If, however, a last pay certificate is not forthcoming, pay may be drawn provisionally on a certificate from the individual to the effect that up to which date and what rate of pay and allowances he has been paid along with demands outstanding against him. The last pay certificate contains (i) The rate of pay & allowances to which the individual is entitled and up to which date he has been paid. (ii) The fund deductions and the advances drawn. (iii) The particular authority by which he has been paid.  (Authority: Rule 75 FR Pt.II)

	(b)	<p>Is LPC necessary in the following cases?</p> <p>(i) A soldier transferred from one unit to another whose accounts are maintained on IRLA  (ii) A JCO promoted to officer's rank.  (iii) An army officer transferred to Air Force.  (iv) A civilian officer transferred to pension establishment.</p> <p style="text-align: right;">(1 Mark each)</p>
	Ans.	<p>((i) No.  (ii) Yes  (iii) Yes  (iv) Yes</p> <p style="text-align: right;">(Authority: Rule 76, FR Pt.II)</p>
Q.No.14	(a)	<p>What are the responsibilities of Imprest Holder?</p> <p style="text-align: right;">(4 Marks)</p>
Ans.14	Ans.	<p>An Imprest holder will personally operate the imprest account. It is permissible for him to delegate the responsibility for operation of funds to another person except in the case of Indian Navy where the imprest holder may authorize his supply officer to operate the account. He is personally responsible for amounts drawn by him until they have been fully and correctly accounted for to the satisfaction of the Controller of Defence Accounts concerned or his representative. He will, therefore, ensure that the imprest account, duly supported by the prescribed vouchers, is promptly submitted to the Controller of Defence Accounts or his representative on the prescribed date and that no loss occurs through the non- submission or incorrect preparation of the imprest account, acquittance rolls or other vouchers. He is liable to make good to Government any loss resulting from any lapse on his part in these respects. Imprest holder will, in no circumstances, keep large cash balances in excess of their actual and immediate requirements.</p> <p style="text-align: right;">(Authority: Rule 27 of FR Part-I, Vol.I)</p>
	(b)	<p>An AO(GE) has placed a bill for Running Account Receipt (RAR) payment under objection. The GE has over ruled the objection and released the payment. Please comment.</p> <p style="text-align: right;">(2 Marks)</p>
	Ans.	<p>The action of the GE is not in order. When an AOGE has challenged the expenditure, no expenditure should be incurred by the C.O. of the unit, GE in the instant case, without the previous written consent of the Controller of Defence Accounts concerned on the same item.</p> <p style="text-align: right;">(Authority: Rule - 34 of FR Part-I Vol.I)</p>

	(c)	Who will be responsible for Government property in case an officer in whose charge the property is held dies or is admitted to the hospital?  (2 Marks)
	Ans.	In such eventualities, the senior officer present will provide for the security of the Government property and will at once take over the cash and/or stores himself or detail a suitable officer to do so.  (Authority: Rule 32 of FR Part -I Vol.I)
Q.No.15	(a)	What are provisional Payments? Under what circumstances are they made?  (1+3 Marks)
Ans.15	Ans.	Payments made in exceptional circumstances in anticipation of the receipt of the sanction of the appropriate authority or of additional allotments of funds to cover the expenditure are known as 'Provisional Payments'. Provisional Payments will be made only under the personal orders and discretion of the Controller of Defence Accounts. Provisional Payments are made under the following circumstances:  (i) Cases where sanction of the appropriate authority exists and funds are available but where payments could not be released due to lack of documentation, or lack of time for verification of the particulars or for the completion of necessary audit requirements.  (ii) In cases of lack of budget provision, if there is evidence that some action has been taken for obtaining additional allotments, provisional payments can be released at the discretion of the Controllers. More leniency will be shown where third parties are involved where there is a definite legal liability to pay.  (iii) In the matter of pay and allowance of persons who are kept on in service or in a particular establishment beyond the date of expiry of the sanction, a greater <i>latitude</i> may be shown by the Controllers on the merit of each case. (iv) However, provisional payments should not be made where there is no authority.  (Authority: Para 53 to 57 of Defence Audit Code)

	(b)	A recommendation by an administrative authority for exceptional treatment outside the rule has been received in a Controller's office. Please indicate the action to be taken by the Controller's office.  <p style="text-align: right;">(2 Marks)</p>
	Ans.	Any recommendation by an administrative authority for exceptional treatment, outside the rule, should be addressed to the higher administrative authority concerned, through the controller, and not to the Controller. Hence, in the instant case, the recommendation will be forwarded to the appropriate higher administrative authority with audit report of the Controller's office.  <p style="text-align: center;">(Authority: Note -1 under Para 68 of Defence Audit Code)</p>
	(c)	Distinguish between 'responding financial advice' and 'original financial advice.'  <p style="text-align: right;">(2 Marks)</p>
	Ans.	Responding financial advices are advices on definite points referred to Controllers and as the result of investigations into facts which are normally accepted on the statement of commanding and administrative officers. Original financial advices are advices rendered to the administrative authorities regarding method or methods by which equal efficiency can be achieved with lesser expenditure.  <p style="text-align: center;">(Authority: Para 74 of Defence Audit Code)</p>
Q.No.16	(a)	Comment on the following: (a) Acquisition of movable property by a Government servant in his own name or in the name of a member of his family.  <p style="text-align: right;">(2 Marks)</p>
Ans.16	Ans.	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 25 official dealings with him.  <p style="text-align: center;">(Authority: Rule 18(3) of Central Civil Services (Conduct) Rules, 1964)</p>

	<p>(b) <b>Availing of free transport by a Government servant from persons with whom he/she has official dealings.</b> <b>(2 Marks)</b></p>
	<p><b>Ans.</b> 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 <b>(Authority: Rule 13(1) Central Civil Services (Conduct) Rules, 1964)</b></p>
	<p>(c) <b>Sub- letting of Government accommodation by a Government servant to whom it has been issued.</b> <b>(2 Marks)</b></p>
	<p><b>Ans.</b> 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></p>
	<p>(d) <b>Investment by a Government servant in stocks/shares.</b> <b>(2 Marks)</b></p>
	<p><b>Ans.</b> No Government servant is permitted to speculate in any stock, share or other investment. However occasional investments may be 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></p>

**DEFENCE ACCOUNTS DEPARTMENT**  
**S.A.S EXAMINATION- PART I**  
**APRIL, 2018**

**SUBJECT : PAPER II- ORGANIZATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS**  
**[PRACTICAL- WITH BOOKS]**

Time 3 hours

Max. Marks 100

1. Out of 16 question only 12 questions should be attempted by the candidates.
2. Each question carries ELGHT marks. FOUR marks are reserved for general excellence.
3. Answers to all parts of question should be written in one place only.
4. Only question number shall be indicated in the Answer Books. Reproduction of complete question in the Answer Books should be avoided.
5. Reasons must be given in support of the answers. Authority must be quoted in support of the answers.

Q-1.

1. (a) A government servant has certain government dues on the date of his retirement. He proposes to give the surety of a suitable permanent government servant. Comment with authority? **(02 Marks)**

Ans-1

Ans If the surety furnished by him found acceptable the payment of his pensions or gratuity or his last claim for pay etc and the issue of LPC should not be withheld, surety should sign a bond in this regard in a specified form.

**(Auth : OM PT-II Vol-I Para 111, Note(i))**

- (b) Which CDA is centrally responsible for raising debit against the civil Accountant General concerned in case of IDAS Officer on deputation to other department/ Government etc, for whom live salary and pension contribution and payable? **(02 Marks)**

Ans CDA (Army) Merrut will be centrally responsible for raising debit against the civil accountant general in case of officers on deputation to other department, govts etc.

**(Auth : OM PT-II Vol-I Note of Para 141)**

- (c) Which section in a CDA office is responsible for obtaining acknowledgement of all balances outstanding against indls as on 31<sup>st</sup> March? **(02 Marks)**



Ans Acknowledgement of all balances outstanding on 31<sup>st</sup> Mar will be obtained annually by accounts sec from all indls against whom advances are outstanding.

**(Auth OM Pt-II Vol-I Para 166)**

(d) A bank sends the Defence pension transactions done by it to its focal point branch. Is this action correct? **(02 Marks)**

Ans Defence pension transactions under the scheme of payment of defence pension by public sector banks which are at present being accounted for by principle CDA(P) Allahabad should be kept out of purview of the focal point scheme.

**(Auth : OM Part-II Vol-I Note-I of Para 176)**

2 (a) Name the principle staff officers of Chief of Army Staff? **(02 Marks)**

Ans There are four principle staff officers namely

- (a) Deputy Chief of Army Staff
- (b) Adjutant General
- (c) Quartermaster General
- (d) Master General of Ordnance

**(Auth : Para -IV, Appx 'A' of Defence Service Estimate)**

(b) Give full form of following **(02 Marks)**

- (i) INTC
- (ii) PNRC
- (iii) APTC
- (iv) AD Corps

Ans (a) INTC - Intelligence Corps  
(b) PNRC - Pioneer Corps  
(c) APTC - Army Physical Training Corps  
(d) AD Corps - Army Dental Corps

**(Auth : Org of the Army, Para -IV, Appx 'A' of Defence Service Estimate)**

(c) Field survey companies are part of which arm of the Army? **(02 Marks)**

Ans Field survey companies are part of Corps of Engineers.

**(Auth : Org of the Army, Para-III, Appx 'A' to Defence Service Estimate)**

(d) Name the arm of the Army which has a mobile cinema section? **(02 Marks)**

Ans Mobile Cinema Section are part of Army Ordnance Corps.

**(Auth : Org of the Army, Para-X, Appx 'A' to Defence Service Estimate)**

Q-2. 3. (a) How many Flag Officers Commanding in Chief are working under the Chief of naval staff? Kindly name them? **(02 Marks)**

Ans-2 Ans There are two Flag Officers Commanding-in-Chief under Chief of Naval Staff namely

(a) Flag Officer Commanding in Chief Western Naval Command Mumbai.

(b) Flag Officer Commanding in Chief Eastern Naval Command, Visakhapatnam

**(Auth : Org of Navy, Appx 'A' of Defence Service Estimate)**

(b) How many UN missions are being contributed to by India presently and approximately what is the strength of personnel in these missions? **(02 Marks)**

Ans Presently, India contributes approximately 6800 personnel in 08 UN Missions.

**(Auth : Para 3.63 of Annual Report of MoD(16-17))**

(c) How many projects are there in BRO. Give state wise distribution of these projects? **(04 Marks)**

Ans BRO presently has 18 Projects, 09 Bro Projects are located in Western India(4 in J & K, 2 in Himachal Pradesh, 2 in Uttarakhand and 1 in Rajasthan), 08 BRO Projects are located in Eastern India (1 in Sikkim, 4 in Arunachal Pradesh, 1 in Nagaland, 1 in Mizorum, 1 in Tripura) and lastly 1 in Bhutan.

**(Auth : Para 2.17 of Annual Report of MoD (16-17))**

\* (a) What is the tenure of the Comptroller and Auditor General of India. Is it limited by any other condition? **(02 Marks)**

Ans The Comptroller and Auditor General shall hold office for a term of Six Years from the date on which he assumes such office. However, he shall vacates such office if he achieves the age of 65 Years before the expiry of said term of Six Years.

**(Auth : Comptroller and Auditor General duties powers and conditions of service act 1971 Chapter-II Para-IV)**

(b) Is the Comptroller and Auditor General entitled to subscribe to General Provident Fund?

**(02 Marks)**

Ans Every person holding office as the Comptroller and Auditor General shall be entitled to subscribe to General Provident Fund (Central Services)

**(Auth : (Auth : Comptroller and Auditor General duties powers and conditions of service act 1971 Chapter-II Para-VIII)**

(c) List the four constitutional provisions relating to the Comptroller and Auditor General of India? **(04 Marks)**

- Ans (i) Constitutional Provisions 148 - Deals with appointments and service conditions of CAG.  
(ii) Constitutional Provisions 149 - Deals with duties and powers of CAG  
(iii) Constitutional Provisions 150 - Deals with auth of C & AG regarding prescribed forms for maintaining Accounts of Union and States.  
(iv) Constitutional Provisions 151 - Deals with reports of C & AG.

**(Auth : Comptroller and Auditor General duties powers and conditions of service act 1971- Constitutional Provisions)**

(a) How transaction between defence/railways/posts will be settled among themselves. **(02 Marks)**

Ans Transaction between defence/railways/posts will be settled among themselves by sending advice to the Central Accounts Section, RBI Nagpur.

**(Auth : Para 8.12.1 of Civil Accounts Manual)**

(b) When an Imprest holder dies or is admitted to the hospital before relieved from his Imprest duties what action should be taken by the unit? **(02 Marks)**

Ans If an Imprest holder dies or is admitted to the hospital before being duly relieved, the Senior Officer will immediately take action to secure the Imprest balance and documents and take over the cash. The certificate of change of Imprest holder will in such cases be countersigned by the O.C or Senior Officer.

**(Auth : Rule 38 under Appendix 26 of FR Pt-II)**

(c) Out of 09 class of vouchers 08 are prepared on IAF(CDA)-336 but 01 voucher is prepared on a different form. Name the class of this voucher and its purpose. **(02 Marks)**

Ans Class 8 Voucher is prepared on IAF(CDA)-338-A and is utilised for Defence Inter Departmental Schedules.

**(Auth : Para 168(g) of Defence Accounts Code)**

(d) Mention the allocation of budget for Army, Navy and Air Force as percentage to total defence estimates of 2017-18(BE). **(02 Marks)**

Ans Service wise allocation as percentage to defence estimate 2017-18(BE) is as under:-

Army - 55.99%  
Air Force - 22.51%  
Navy - 14.60%

(Auth : Annual Report of 2016-17 for MOD GOI)

Q-4

6. (a) Receipts and Expenditure relating to Border Road Organisation are finally accounted to the heads of which Ministry and by whom ?  
(02 Marks)

Ans-4

Ans Receipts and Expenditure related to Border Road Organisation are finally accounted to the Heads of the Ministry of Road Transport and Highways by PCDA(Border Roads)

(Auth : Para 23(e) of Defence Accounts Code)

- (b) Who prepares the Annual Finance Account of the Central Government including the Defence Services ?  
(02 Marks)

Ans Annual Finance Accounts of the Central Govt including Defence Services are prepared by the Comptroller General of Accounts after the close of each financial year.

(Para 26 of Defence Accounts Code)

- (c) Detailed head and object head of RDR pamphlet are represented by seven digits in CHB. Into how many digits is this codification converted when it goes into CGAs account ?  
(02 Marks)

Ans This codification is converted into 15 digits in the CGAs accounts through a concordance.

(Auth : Note of Para 36 of Defence Accounts Code)

- (d) What is the mechanism of ways and means advance(WMA) used by RBI ?  
(02 Marks)

Ans Ways and means advances is a mechanism used by RBI under its credit policy which provides to banks to tide over temporary mismatches in the cash flow of their receipts and payments.

(Auth : Note of para 92 of Defence Accounts Code)

Q-3

7. (a) How will the defence transactions arising in Jammu and Kashmir state will be taken in defence books ?  
(02 Marks)

Ans The Jammu and Kashmir state transactions arising in defence books will be taken to PAO suspense head and settled monthly in cash by obtaining bank drafts from AG J&K.

(Auth : Para 127 of Defence Account Code)

- (b) What code heads are given to the following  
(02 Marks)

- (i) Capital Receipts Major head  
(ii) Major head for Contingency Fund

5

20

Ans (a) Capital Receipts Major head – 4000  
(b) Major head for Contingency Fund – 8000  
(Auth : Para 33(c) of Defence Accounts Code)

(c) How are payments dealt with when Indian Air Force airports are used by civil aircrafts?  
(02 Marks)

Ans Civil Aviation Departments are not to be charged any payment as a reciprocal arrangements for the use of Aerodromes of Indian Airforce.  
(Auth : Note-II of Para 77 of Defence Accounts Code)

(d) How many digit code is used to represent  
(02 Marks)

- (i) Major Head
- (ii) Sub Major Head
- (iii) Minor Head

Ans (a) Major Head – 4 Digits like 2076  
(b) Sub Major Head – 2 Digits like 02, 03  
(c) Minor Head – 3 Digits like 050, 110  
(Auth : Para 33C&D of Defence Accounts Code)

Q-5

8. (a) Which Department carries out the test audit of cantonment fund account?  
(02 Marks)

Ans-5

Ans Cantonment Fund Accounts are not subject to test audit.  
(Auth : Para 7 of Defence Audit Code)

(b) PCDA writes to MOD (Finance) directly for issuing certain clarification on higher audit and financial advice. Comment.  
(02 Marks)

Ans Principle Controllers/Controllers should not address service HQs or the MOD(Finance) directly. Such questions should always be referred by them to CGDA.

(Auth : Para 9 of Defence Audit Code)

(c) Kindly name the authorities who conduct the following audit  
(02 Marks)

- (i) Audit of GOI sanctions.
- (ii) Audit of sanctions affecting Defence Services issued by authorities lower than GOI.

Ans (a) Audit of GOI sanctions is conducted by Director General of Audit Defence Services.  
(Auth : Para 25 of Defence Audit Code)

6

21

(b) Audit of sanctions and orders issued by authorities lower than GOI are audited by Principle Controllers/Controllers of Defence Accounts.

(Auth : Para 25 of Defence Audit Code)

(d) A certain PCDA issued directions to his staff not to conduct the audit of sanctions issued by Army Head Quarter as they are concurred by IFAs posted at AHQ Comment? (02 Marks)

Ans All sanctions accorded by Defence HQs should be audited by Principle Controllers/Controllers with ref to orders governing the sanctions even though sanction indicates that the same was concurred by the MOD(Finance).

(Auth : Note to Para 25 of Defence Audit Code)

Q-6 9. (a) Pay Accounts of Industrial persons of the Navy employed in Naval dockyard Mumbai are maintained and paid by whom. (02 Marks)

Ans-6 Ans Pay Accounts are maintained by the Wages section of PCDA(Navy) in Part-I and Part-II of the register of Wages in respect of those under the Admiral Superintendent Naval Dockyard Mumbai.

(Auth : Para 44(a) of Defence Audit Code)

(b) Who audits the establishment bills of PCDA(Pension). (02 Marks)

Ans Establishment bill of PCDA(Pension) are post audited by CDA Patna.  
(Auth : Note 2 of Para 44 of Defence Audit Code)

(c) Kindly name the two stages involved in appropriation audit. (02 Marks)

Ans Appropriation audit is conducted in two stages:-

- (a) Sanction Audit
- (b) Expenditure Audit

(Auth : Para 91 of Defence Accounts Code)

(d) Under which Major head are advances for purchase of Motor car and other conveyances adjusted. (02 Marks)

Ans Advances for the purchase of Motor or other conveyances given to indl are adjusted under Major Head 7610 - Loans to Govt servants.

(Auth : Para 106 of Defence Audit Code)

10 (a) Which controller office is responsible for booking the expenditure on pay accounts of officers and men of services attached to high commission of India in UK. (02 Marks)

Ans The Pay accounts of such officers are maintained by the High Commissioner, the expenditure is brought to accounts in the Indian books by the PCDA New Delhi.

(Auth : Para 113(a) of Defence Audit Code)

(b) Who issues LPC in case of officers attached to or serving on establishment of high commission of India in UK. **(02 Marks)**

Ans The LPC in respect of such officers will be issued by the PCDA(Officers).  
**(Auth : Para 161 of Defence Audit Code)**

(c) Mr. X avails leave on termination of his deputation. Who will bear the liability for leave salary of MR X. **(04 Marks)**

Ans In case of Govt servant who avails leave on termination of their deputation period the liability for leave salary will be borne by the department which sanctions the leave.  
**(Auth : Para 133 of Defence Audit Code)**

Q- 7

11. (a) At which stage a bill (statement of claim) becomes a voucher ? **(02 Marks)**

Ans- 7.

Ans A bill becomes a voucher only when it is receipted and stamped "PAID".  
**(Auth : Explanation under Para 28 of Receipt and Payments Rule)**

(b) A cheque drawing DDO submits a request to his accredited bank to issue a cheque book. Comment? **(02 Marks)**

Ans All DDOs shall obtain their supplies of cheque books under departmental arrangements and not to obtain it from their bank.  
**(Auth : Rule 38(2) of Receipts and Payments Rule)**

(c) The following words are written horizontally in bold letter on a cheque- "under Rs thirty only" what does it mean? Explain. **(04 Marks)**

Ans "Under Rs Thirty only" will mean that the cheque is for a sum not less than Rs 20/- but less than Rs 30/-.

**(Auth : Rule 42 of Receipts and Payments Rule)**

Q- 16

12. (a) A cheque issued during last quarter of the FY , but presented for payment during the First quarter of next FY (within period of its validity) will be taken by the bank against cash assignment of which year. **(02 Marks)**

Ans- 16.

Ans Cheque actually issued during last quarter but presented for payment during next quarter will be taken by the bank against the assignment of the year in which they were drawn and not against the assignment of the year in which they are paid.

**(Auth : Rule 50 of Receipts and Payments Rule)**

(b) On 31<sup>st</sup> March a drawing officer draws the remaining cash assignment and keep it in cash chest to show utilization of full allotment. Comment. **(02 Marks)**

Ans It is not permissible to draw the cash and deposit in cash chest, it can be objected in Audit as cheque can be issued only against the bills.  
(Auth : Note of Rule 50 of Receipt and Payments Rule)

(c) Define the basic purpose of the Government accounts and the commercial Accounts. (04 Marks)

Ans Government accounts are designed to enable govt to determine how little money it need to take out of the pockets of the tax payer in order to maintain its necessary activities at the proper standard of efficiency.

Commercial accounts on the other hand are meant to show how much money the concern can put into the pockets of the proprietors consistently with the maintenance of a profit earning standard in the concern.

(Auth : Para 6.8 of Introduction to Indian Govt Accounts and Audit)

Q-8  
Ans-8  
13. (a) A unit wants to deposit the sale proceeds of fruits received in cash to treasury through MRO, Is it correct ? Comment. (02 Marks)

Ans All units and firms maintaining public fund accounts would not henceforth deposit money in cash direct to the treasury instead they should deposit the money in their Public Fund Account and fwd a cheque drawn in favour of their bank with MRO to credit the amount to the treasury.

(Auth : Rule 11 of FR Part-I, Vol-I)

(b) AOGE has objected to an item of expenditure in GE office. Can the GE still go ahead with expenditure. If yes under what condition. (02 Marks)

Ans GE has no authority to spend money under objection without the previous consent of the CDA concerned on the same item.  
(Auth : Rule 34 of FR Part-I, Vol-I)

(c) During a visit to Army War College of MHOW COAS gives a donation worth Rs.3 lac W/O concurrence of IFA. Comment. (02 Marks)

Ans These donations are given from special grants given to COAS worth Rs 100 lac during a financial year as per delegated financial power COAS can give upto Rs 2 lac w/o IFA concurrence, however, more than Rs 2 lac need to be given only with concurrence of IFA. So the action taken by COAS is wrong.

(Auth : GoI decision under Rule 60 of FR Part-I, Vol-I)

(d) When an officer possessing financial powers is absent on leave and no officer has been formally appointed in his place, then who can exercise the powers of the absentee officer? (02 Marks)



Ans When an officer possessing financial power is absent on leave and no officer has been formally appointed financial responsibility will rest on the officer who actually performing his duties and for the time being will exercise the full powers of the absentee.

(Auth : Rule 65(d) of FR Part-I, Vol-I)

14. (a) Who communicates sanction orders of GOI to Controllers and Principal Controllers ? (02 Marks)

Ans Sanction and orders of GOI, Service HQs, DGOF are communicated directly to controllers by FADS.

(Auth : Rule 68 of FR Part-I, Vol-I)

(b) A certain work has been sanctioned by competent authority for MES work and Admin Approval was issued on 5<sup>th</sup> of May till what date will this Administrative Approval be valid? (02 Marks)

Ans Administrative approval will be valid till 04<sup>th</sup> of May i.e 12 Months from date of administrative approval.

(Auth : Rule 70(c) of FR Pt-I, Vol-I)

(c) Mention the broad categories of expenditure for which provision is made in the Defense Service estimate. (04 Marks)

Ans The expenditure for which provision is made in the defence service estimate falls broadly into following categories:-

- (a) Pay and allowances of the personnel of Armed Forces
- (b) Payment to industrial est
- (c) Transportation and Misc
- (d) Store Purchases
- (e) Works Expenditure
- (f) Capital Outlay

(Auth : Rule 82, FR Pt-I, Vol-I)

Q-9

15. (a) Name any four items which should be included in the definition of public Money in addition to cash proper. (04 Marks)

Ans 9

- Ans
- (a) Irrecoverable personnel advances made to indls no longer in Govt service.
  - (b) Overpayment of Pay & Allowances made to indl no longer in Govt Service.
  - (c) Losses due to expenditure on freight in respect of stores dispatched in errors.
  - (d) Irrecoverable dets of units disbanded in accordance with De-Mobilisation orders.

(Auth : Rule 164 of FR Pt-I, Vol-I)

(b) How are losses in offices at Army Head Quarter and DGOF are regularized. (04 Marks)

Ans In these offices all cases of losses shall be investigated by the head of the office and submitted for orders to the MOD irrespective of amount and cause of the loss.

(Auth : Rule 168 of FR Pt-I, Vol-I)

Q- 10

16. (a) Can MOD over rule CGDA on a question of rule or procedure in relation Defence Expenditure? (02 Marks)

Ans- 10

Ans CGDA shall not be overruled by the MOD on a question of rule or procedure in relation to defence service expenditure without the concurrence of the Comptroller and Auditor General and the Ministry of Finance.

(Auth : Rule 176 of FR Pt-I, Vol-I)

(b) A disbursing officer deducts money from salary of civil government servant in excess of that stated in attachment order of court for the purpose of remittance charges. Comment. (02 Marks)

Ans A disbursing officer is not entitled to deduct from the salary any amount in excess of that stated in the attachment order for the purpose of meeting remittance charges.

(Auth : Note under Rule 184 of FR Pt-I, Vol-I)

(c) Kindly mention the four condition under which payment of salary due to date may be paid before end of the month? (04 Marks)

Ans The following four conditions salary due to date may be paid before the end of month:-

(a) When an indl proceeds on leave lasting beyond the end of month (Other than Casual Leave).

(b) When an indl is transferred to the payment of another audit officer.

(c) When an indl quits Govt service or is transferred to Foreign Service.

(d) The remittance of family allotment may be made on or after the 20<sup>th</sup> of a month from the pay for that month before its falls due.

(Auth : Rule 14 of FR Pt-II)

17. (a) How ASC stores issued on payment will be priced by the Officer in Charge of ASC/ ration stand of units in case of (04 Marks)

(i) Central purchase article .

(ii) Local purchase article.

Ans (i) In case of central purchase articles at the payment issue rate published in the stock book rate list effective on that date.

(ii) For local purchase articles at the latest payment issue rate published in Area/Sub Area orders.

(Auth : Rule 35 of FR Pt-II)

(b) How are bills in respect of service personnel treated in civil hospital not covered by reciprocal arrangement between armed forces medical services adjusted? (04 Marks)

Ans Bills should be submitted by the Civil Hospital to the nearest armed forces hospital. The OC Armed Forces hospital will countersign the bills will submit both bills and hospital stoppage roll to the CDA of the area in which Armed Forces hospital is situated. The CDA concerned will take steps to pay the civil hospital the charges admissible and to recover any hospital stoppages due from the patients through the accounting authority of the service personnel comes under.

(Auth : Rule 55(i & ii) of FR Pt-II)

Q-11 18. (a) List the items which are required to be shown on LPC? (02 Marks)

Ans-11 Ans On LPC following items are shown

- (a) Date and time of relief.
- (b) Date upto which pay and allowances have been adjusted.
- (c) Pay and allowances to which he is entitled.
- (d) Fund deduction and advances if any.

(Auth : Rule 76(ii) of FR Pt-II)

(b) In respect of which class of individuals No LPC is required to be issued. (02 Marks)

Ans No LPC is required to be issued in respect of the indl whose accounts are maintained on the IRLA system of Pay accounting.

(Auth : Rule 76(i) of FR Pt-II)

(c) Write short notes on (04 Marks)

- (i) Technical Training and Instructional Eqpt Grant - Corps of Signals.
- (ii) Signal Works Services Grant.

Ans (a) TTIEG is a grant made avl to the Signal officer in chief in the defence service estimate to enable him to exercise control over trg of the Corps of Signals and its expenditure. The total allotment of this grant is allotted in bulk to the SO-in-C Signals at the beginning of each financial year.

(Auth : Appx 3 of FR Pt-II)

- (b) Signal Works Services Grant is a grant made to signal officer in chief to improve and maintain the efficiency of Army Static Signal installations including public address section of No 1 Army Headquarter Signal Regt which is responsible for installations and maintenance of PA eqpts provided to it for various national function like Republic Day Parade and Independence Day Ceremony.

(Auth : Appx 5 of FR Pt-II)

Q- 12

19. (a) What is the definition of a third party under RTI and what is third party information? (04 Marks)

Ans- 12.

- Ans The definition of third party u/s 2(n) of the RTI act covers any person other than the citizen making a request for information and includes a public authority.

Any information which relates to or has been supplied by the third party is referred to as third party information. This may involve different types of records like those related to personal information of an indl or commercial information about an organization.

(Auth : Para 14.1 and 14.2 of RTI Act)

- (b) Enumerate any four duties of the Public Information Officer (PIO). (04 Marks)

- Ans PIO is the backbone of RTI Act. Varities of role has been assigned to him

- (a) Render all reasonable assistance to the applicant like reducing an oral application to writing.
- (b) Receive the application and make arrangements for receipt of applications in his absence.
- (c) Deals with the request for information under the act.
- (d) Transfer the application to other public authority under intimation to the applicant if the information requested is in the possession of or more closely related to some other public authority.

(Auth Para 11.1 of RTI Act)

20. (a) What is 'Information' that a citizen has the power to obtain under the RTI Act? (04 Marks)

- Ans RTI Act 2005 gives the citizen the power to obtain information which has been defined in section 2F as any material in any form including

- (a) Records, Documents, Memos, Emails, Opinion, Advice, Press Release, Circulars etc.

- (b) Samples and Models
- (c) Data Materials held in any electric form.
- (d) Information relating to any private body which can be assessed by a public authority under any other law for the time being in force.  
(Auth : Para 16.1 of RTI Act)

(b) What is a Fiduciary relationship? Enumerate the kinds of relationships that can be broadly categorized as "Fiduciary". (04 Marks)

Ans Fiduciary relationship is a relationship of trust which may also be between a person and a juristic person such as Govt, University or a bank in short it is a relationship wherein one person places complete confidence in another in regard to a particular transaction or once general affairs of business. Common example of such relationship

- (a) Trustee/Beneficiary
- (b) Legal Guardians/Wards
- (c) Parents / Child
- (d) Doctor / Patients
- (e) Lawyers / Client

(Auth : Para 23.4 of RTI Act)

Q- 13 21. (a) What is the definition of sexual harassment in a workplace as per conduct rules? (04 Marks)

Ans-13. Ans For this purpose sexual harassment includes such unwelcome behavior as

- (a) Physical contact and advances.
- (b) A demand for Sexual Favours.
- (c) Sexually coloured remarks.
- (d) Showing Pornography.
- (e) Any other unwelcome physical verbal or non verbal conduct of sexual nature.

(Auth : Para 25(2) of Conduct Rule)

(b) State True or False (04 Marks)

- (i) No government servant shall except with the previous sanction of the government hold an elective office or canvass for a candidate or candidates for an elective office, in anybody, whether incorporated or not.
- (ii) A government servant can participate in a media programme commissioned by government media but produced by a private agency in an unofficial capacity.

(iii) A government servant cannot undertake occasional work of a literary, artistic or scientific character without the previous sanction of the government.

(iv) Every government servant shall report to the government if any member of his family is engaged in a trade or business or owns or manages an insurance agency or commission agency.

- Ans (a) True (Auth : Rule 15(1)(c) of Conduct Rule)  
(b) False (Auth : Rule 15(1)(f)(ii) of Conduct Rule)  
(c) False (Auth : Rule 15(2)(b) of Conduct Rule)  
(d) True (Auth : Rule 15(3) of Conduct Rule)

Q-14. 22. (a) What are the four items regarding which every government servant on his first appointment submit a return of his assets and liabilities in forms prescribed by the government? (04 Marks)

Ans-14. Ans The four items are

- (a) Immovable property inherited or owned or acquired by him.  
(b) Share, debentures and cash including bank deposits.  
(c) Other movable property.  
(d) Debts and other liabilities incurred by him directly or indirectly.  
(Auth : Rule 18(1) of Conduct Rule)

(b) What are the three basic circumstances under which a government servant may be placed under suspension under Rule 10(i) of the CCS(CCA) Rules 1965? (04 Marks)

Ans The three basic circumstances to place a govt servant under suspension under rule 10(i) of CCS(CCA) Rules 1965 are

- (a) When a disciplinary proceeding against him is contemplated or is pending.  
(b) When a case against him in respect of any criminal offence is under investigation.  
(c) When in the opinion of the competent authority he has engaged himself in activity prejudicial to the interest of the security of the state.  
(Auth : Chapter-II Suspension Digest, Para-IV of CCS(CCA) Rules)

Q-15 23. (a) What are the three circumstances under which the leave sanctioning authority can mark a day as dies non and what will be the effect? (02 Marks)

Ans-15 Ans The three circumstances are

- (a) Absence of officials on duty without proper permission.  
(b) When on duty in an office they left the office without proper

permission.

- (c) While in office they refused to perform the duties assigned to them.

**(Auth : DG P&T Orders (2) under Rule 11 of CCS(CCA) Rules)**

- (b) What will be the proper course of action if a government servant comes late to office and works throughout the day? **(02 Marks)**

Ans A proper course of action in such cases would be to debit the casual leave account of the official as per instruction issued from time to time.

**(Auth : DG P&T Orders (2) under Rule 11 of CCS(CCA) Rules)**

- (c) What are the compulsory deductions to be made from the subsistence allowance granted to a government servant under suspension?

**(04 Marks)**

Ans Permissible deductions falls under two categories Compulsory deductions and optional deductions. Compulsory deductions are

- (a) Income Tax
- (b) House Rent and allied charges
- (c) Repayment of Loans and Advances
- (d) CGHS Contribution
- (e) CGEIS Contribution

**(Auth : Chapter-IV Suspension entitlement of CCS(CCA) Rules)**

24. (a) A recommendation by an administrative authority for exceptional treatment, outside the rules, has been received in a CDA office. What action should be taken by the CDA office? **(02 Marks)**

Ans Any recommendations by an administrative authority for exceptional treatment, outside the rules, should be addressed to the higher administrative authority concerned through the controller and not to the controller.

**(Auth : Note-I under Para 68 of Defence Audit Code)**

- (b) Mention any two circumstances under which Local purchase of ASC fresh items can be resorted to by the executive authorities? **(02 Marks)**

Ans Local purchase of ASC fresh items can be resorted to by the executive authorities in following circumstances

- (a) When the demand for article so spasmodic that neither central nor local contracts have been or can be made.
- (b) For troops on the line of march, where supplies under normal arrangements are not available or likely to be delayed.

**(Auth : Rule 306(8) of Defence Audit Code)**

- (c) During the audit of personal claims it was noticed that an over payment to the tune of Rs 6300/- has taken place 15 months back. What action is required by the CDA in this matter? **(02 Marks)**

**Ans** The Controller of Defence Accounts will call upon the indl concerned through the competent authority to show cause why recovery should not be enforced. On receipt of reply the CFA will decide whether the amount should be written off or whether recovery should be effected and will inform the CDA and indl accordingly.

**(Auth : Rule 179(b) of FR Pt-I, Vol-I)**

- (d) In the case of an officer whose year and month of birth is known but not the exact date what should be treated as date of birth for the purpose of determining the date on which he should be held to have attained the age of superannuation? **(02 Marks)**

**Ans** In the case of an officer whose year or year and month of birth is known but not the exact date, the 1<sup>st</sup> July or the 16<sup>th</sup> of the month respectively should be treated as date of birth for the purpose of determining the date of which he should be held to have attained the age of superannuation.

**(Auth : Note under Para 195 of Defence Audit Code)**



# PAPER - III [ACCOUNTANCY]

Ans 1

## **TRIAL BALANCE (RE-DRAFTED)**

	<b>Debit Balance (In Rs.)</b>	<b>Credit Balance (In Rs.)</b>
Capital	-	7,67,000
Cash in hand	3,000	-
Purchases	8,99,000	-
Sales	-	11,06,000
Cash at bank	88,500	-
Fixtures & Fittings	22,500	-
Freehold premises	1,50,000	-
Lighting & heating	6,500	-
Bills Receivable	82,500	-
Returns inwards	3,000	-
Salaries	1,07,500	-
Creditors	-	1,89,000
Debtors	5,70,000	-
Stock (as on 01.04.2016)	3,00,000	-
Printing	22,500	-
Bills Payable	-	1,87,500
Rates, taxes & insurance	19,000	-
Discounts Received	-	44,500
Discounts allowed	20,000	-
<b>Total</b>	<b>22,94,000</b>	<b>22,94,000</b>

## **TRADING AND PROFIT & LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2017**

<b>Particulars</b>	<b>Amount (in Rs.)</b>	<b>Particulars</b>	<b>Amount (in Rs.)</b>
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Stock (01.04.2016)	3,00,000	Sales	11,06,000	11,03,000
		Less: returns inwards	3,000	
Purchases	8,99,000	Stock (31.03.2017)		1,80,000
Gross profit- Carried to P & L Account	84,000			
	<b>12,83,000</b>			<b>12,83,000</b>
Lighting & heating	6,500	Trading account (Gross Profit)		84,000
Salaries	1,07,500			
Add: Outstanding Salaries	3,500			
Printing	22,500	Discount Received		44,500
Discount Allowed	20,000			
Rate, taxes & Insurance	19,000	Capital Account- Net Loss (Balancing Figure)		49,000
Less: prepaid insurance	4,000			
Depreciation	2,500			
	<b>1,77,500</b>			<b>1,77,500</b>

**BALANCE SHEET AS ON 31 03.2017**

<b>Liabilities</b>	<b>Amount (In Rs.)</b>	<b>Assets</b>	<b>Amount (In Rs.)</b>
Capital	7,67,000	Cash in Hand	3,000
Less: net loss	49,000		
		Cash at bank	88,500
Creditors	1,89,000	Bills Receivable	82,500
Bills payable	1,87,500	Debtors	5,70,000
Outstanding Salaries	3,500	Fixtures & fittings	20,000
		Less: Depreciation	2,500
		Free hold premises	1,50,000
		Prepaid insurance	4,000

		Stock	1,80,000
	<b>10,98,000</b>		<b>10,98,000</b>

**Note –**

Since there is net loss to the firm, no commission is payable to the Manager.

**Ans. 2. (a) Treatment of over and under absorption of overheads in cost accounts are:**

- (i) **Writing off to costing P & L A/c:- Small difference** between the actual and absorbed amount should simply be transferred to costing P & L A/c, **if difference is large** then investigate the causes and after that abnormal loss/gain shall be transferred to costing P & L A/.
- (ii) **Use of supplementary rate:** under this method the balance of under and over absorbed overheads may be charged to cost of WIP, finished stock and cost of sales proportionally with the help of supplementary rate of overheads.
- (iii) **Carry forward to subsequent year:** If the difference is due to fluctuations in business cycle then the difference can be carried forward in the expectation that next year the position will be automatically corrected.

- (b)
- (i) Job costing;
  - (ii) Batch costing;
  - (iii) Unit costing or single or output costing
  - (iv) Multiple costing.

(c)

Industry	Cost Unit
Steel	Tonne
Automobile	Numbers
Transport	Passenger Kilo-meter/ Tonne Kilo-meter
Power	Kilo-Watt Hour (Kwh)

**(d) Cost Allocation** is the allotment of whole item of cost to a cost centre or a cost unit. In other words, it is the process of identifying, assigning costs to a cost centre or a cost unit.

**Cost absorption:** When the cost items cannot be wholly charged to or accurately traceable to a particular cost centre/ cost unit, then such items of cost are prorated amongst various cost objects, on an equitable basis, this process is known as cost

apportionment. It is the distribution of different items of cost in proportions to the cost unit or cost centre on a suitable basis.

**Ans 3.**

**(a)** As P/V ratio indicates the rate of profitability, any improvement in this ratio without increase in fixed cost would result in higher profits. P/V ratio is the function of sales and variable cost. Thus it can be improved by widening the gap between sales and variable cost. This can be done by:

- (i) Increasing the selling price
- (ii) Reducing the variable costs
- (iii) Changing the sales mix, i.e., selling more of those products which have higher P/V ratio thereby improving overall P/V ratio.

**(b)**

Units sold	Sales value (Rs.)	Profit/(Loss) (Rs.)
16,000	4,80,000 (Rs. 30 X 16,000 units)	(1,60,000) (10X 16,000 units)
40,000	12,00,000 (Rs. 30 X 40,000 units)	3,20,000 (Rs. 8 X 40,000 units)

$$\text{P/V Ratio} = \frac{\text{Change in profit}}{\text{change in sales value}} \times 100$$

$$= \frac{3,20,000 - (-1,60,000)}{12,00,000 - 4,80,000} \times 100$$

$$= \frac{4,80,000}{7,20,000} \times 100$$

$$= 66.67\%$$

$$\text{Total contribution in case of 40,000 units} = \text{Sales value} \times \text{PV Ratio}$$

$$= 12,00,000 \times 66.67\%$$

$$= 8,00,000$$

$$\text{So, fixed cost} = \text{Contribution} - \text{profit}$$

$$= 8,00,000 - 3,20,000 = 4,80,000$$

- (i) Breakeven point in rupees = Fixed costs/ (P/V ratio) = 4,80,000/ 66.67%  
= Rs.7,20,000
- (ii) If sales volume is 50,000 units, then profit = (sales volume X P/V Ratio) – Fixed cost  
= 50,000 units X Rs. 30X 66.67% - 4,80,000= Rs.5,20,000
- (iii) Minimum level of production where the company needs not to close the production, if unavoidable fixed cost is Rs. 1,50,000:  
= Avoidable fixed cost/ contribution per unit  
= (total fixed cost - unavoidable fixed cost)/ contribution per unit  
= (4,80,000- 1,50,000)/ 30 X 66.67%  
= 16,500 units

**Ans 4.**

**PREPARATION OF COST SHEET/ COST STATEMENT**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Materials	26,80,000
Wages	17,80,000
Prime Cost	44,60,000
Add: factory expenses (20% of Rs. 44,60,000)	8,92,000
Factory Cost	53,52,000
Add: Administrative expenses (10% of Rs. 53,52,000)	5,35,200
Cost of production	58,87,200
Less : Closing Stock( 58, 87,200 X 2000 units/52000 units)	(2,26,431)
Cost Of Goods Sold	56,60,769
Add: Selling Expenses (10 X 50,000 units)	5,00,000
Cost of Sales	61,60,769
Profit (Balancing Figure)	39,231
Sales Value	62,00,000

**COSTING PROFIT AND LOSS ACCOUNT**

<b>Particulars</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
--------------------	---------------	--------------------	---------------

To materials	26,80,000	By Sales	62,00,000
To Wages	17,80,000	By Closing Stock	2,26,431
To factory expenses	8,92,000		
To administrative expenses	5,35,200		
To Selling expenses	5,00,000		
To profit (Balancing figure)	39,231		
	<b>64,26,431</b>		<b>64,26,431</b>

**RECONCILIATION OF PROFIT AS PER COST ACCOUNTS AND AS PER FINANCIAL ACCOUNTS**

<b>Particulars</b>	<b>Amount</b>
Profit as per cost accounts	39,231
Additions:	
Administrative expenses (Over absorbed) (535200-480200)	55000
Selling expenses (Overcharged) (500000-250000)	250000
Dividend received	20000
	<b>3,64,231</b>
Deductions:	
Factory expenses (under absorbed) (9,50,000-8,92,000)	(58,000)
Closing stock (Overvalued) (2,26,431- 1,50,000)	(76,431)
Preliminary expenses written off	(50,000)
	<b>1,84,431</b>
Profit as per Financial statement	1,79,800

**Ans 5.** Overheads of personnel department are apportioned in the ratio of number of employees and that of stores department in the ratio of direct material cost as follows:

<b>Service department</b>	<b>Production department</b>			<b>Service department</b>	
	<b>A</b>	<b>B</b>	<b>C</b>	<b>P</b>	<b>Q</b>
<b>P</b>	30%	40%	15%	-	15%

<b>Q</b>	40%	30%	25%	5%	-
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**OVERHEAD DISTRIBUTION- REPEATED DISTRIBUTION METHOD**

<b>Particulars</b>	<b>Production departments</b>			<b>Service departments</b>	
	<b>A</b>	<b>B</b>	<b>C</b>	<b>P</b>	<b>Q</b>
Expenses	650000	600000	500000	120000	100000
Apportionment of P's Expenses (6:8:3:-:3)	36000	48000	8000	(120000)	18000
Apportionment of Q's Expenses (8:6:5:1:-)	47200	35400	29500	5900	(118000)
Apportionment of P's Expenses (6:8:3:-:3)	1770	2360	885	(5900)	885
Apportionment of Q's Expenses (8:6:5:1:-)	354	266	221	44	(885)
Apportionment of P's Expenses (6:8:3:-:3)	13	17	7	(44)	7
Apportionment of Q's Expenses (8:6:5:1:-)	3	2	2	-	(7)
<b>Total</b>	<b>735340</b>	<b>686045</b>	<b>548615</b>	<b>Nil</b>	<b>Nil</b>

**Simultaneous Equation Method**

Let the total over head of P department be X, and,

Let the total over head of Q department be Y.

Therefore,  $X = 120000 + .05 Y$  (i) and,

$$Y = 100000 + .15 X \quad \text{(ii)}$$

Substituting value of Y in equation (i)

$$X = 120000 + .05 (100000 + .15 X)$$

$$\text{Or, } X = 120000 + 5000 + .0075 X$$

$$\text{Or, } 0.9925 X = 125000$$

$$\text{Or, } X = 125000/0.9925$$

Or,  $X = 125945$

Substituting value of  $X$  in equation (ii)

$$Y = 100000 + .15 (125945)$$

$$Y = 118892$$

### Apportionment of overheads of service departments

Particulars	Production department			Service department	
	A	B	C	P	Q
Expenses	650000	600000	500000	120000	100000
Apportionment of P's Expenses (6:8:3:-:3)	37783	50378	18892	(125945)	18982
Apportionment of Q's Expenses (8:6:5:1:-)	47557	35667	29723	5945	(118892)
<b>Total</b>	<b>735340</b>	<b>686045</b>	<b>548615</b>	<b>Nil</b>	<b>Nil</b>

**Ans 6. (i) Buy-back of shares** means repurchasing of its own shares by a company from the market for reducing the number of shares in the open market.

- To improve EPS (Earnings Per Share);
- To return surplus cash to the shareholders that is not required by the business
- To prevent take-over bid.
- To facilitate capital restructuring of the company.

Sources for Buy-back of share: 1. Free Reserves, 2. Securities Premium Account, 3. Proceeds of any shares or other specified securities, provided that no Buy-back of any kind of shares or other specified securities shall be made out of the proceeds of the earlier issues of the similar kind of shares or similar kind of other specified securities.

**(ii) Over subscription & its treatment** -When the total number of applications received for shares exceeds the number of shares offered by the company to the public, the situation of Over-subscription arises. A company can opt for any of the three alternatives to allot shares in case of Over-subscription of shares.

- Excess applications are refused and money received on excess applications is returned to the applicants
- The company can allot shares on pro rata basis to all the share applicants. The excess amount received in the application is adjusted on the allotment.



- In this case, the company follows a combination of both the method. It may reject some share applications and may allot some applications on the pro rata basis.

**(iii) Forfeiture of Shares' and its accounting treatment if shares issued at discount-** If a shareholder fails to pay the allotment money and/or any subsequent calls, then the company has the right to forfeit shares by giving a proper notice to the shareholder.

The procedure of forfeiting shares is mentioned below.

1. A notice is sent to default shareholder stating him/her to pay Calls in Arrears along with the interest accrued on the outstanding calls money within a period of 14 days of the receipt of notice, otherwise, the shares will be forfeited.
2. If the shareholder does not pay the amount, then the company has the right to forfeit his/her share by passing a resolution.
3. A notice of that resolution is send to the default shareholder and a public notice of the same is published in a daily newspaper.
4. The name of the shareholder is removed from the register of members (i.e. shareholders).

Accounting Treatment of Forfeiture of Shares that were issued at discount

Share Capital A/c	DR.	(Amount	
To Discount on Issue of Shares A/c		Called up)	(amount of discount)
To Share Allotment A/c			(amount not received)
To Share Calls A/c			(amount not received)
To Share Forfeiture A/c			(amount received)

**(iv) Employees' Stock Options**

The scheme of employees' stock option was introduced by the Companies (Amendment) Act, 2000 through section 2 (15A). Employees Stock Option means the option given to the whole-time Directors, officers or employees of a company, which gives such directors, officers or employees the benefit or right to purchase or subscribe at a future date, the securities offered by the company at a predetermined price.

This is a voluntary scheme on the part of a company to encourage its employees to have a higher participation in the company. The company may reserve a suitable percentage of shares of an issue of shares for the employees. The shares issued to employees under this scheme may be non-transferrable for a few years.

No entry is required when option is given. When shares are allotted under the scheme, usual entries for the issue of shares are passed.

**Ans 7. Liquidity position**

**Current Ratio** = Current Assets/Current Liabilities

$$= 20,000/14,000 = \mathbf{10:7 \text{ or } 1.42:1}$$

Current assets= stock + debtors + Bank + Prepaid Expenses = 20,000

Current Liabilities = Creditors + Bank Overdraft + provision for Taxation=  
14,000

**Acid test ratio** = Quick Assets/ Current Liabilities = 6,000/14,000 = **0.42:1**

Quick Assets = (Debtors+ Bank)

**A low acid test ratio shows that the short term liquidity position of the firm is not good. In the event of urgent unforeseen cash requirement, the firm may face difficulty in cash management.**

**For solvency**

**Debt-Equity Ratio** = Total Debt/ Shareholders' funds

$$= 30,000/ 30,000 = \mathbf{1:1}$$

Total Debt= 8% Loan + Creditors+ Bank Overdraft + provision for Taxation

Shareholders' funds = Equity Share Capital + Capital Reserve + Profit transferred to Balance sheet

**Propriety Ratio**= Total Assets/ shareholders' funds = 60,000/ 30,000= **3:5 = 0.6: 1**

**Low debt as compared to capital. Capital adequately covers the total debt. Hence the solvency position of the firm is good.**

**For Profitability**

**Net profit Ratio**= net profit/ Sales X 100

$$12,000/ 80,000 \times 100 = \mathbf{15\%}$$

**Profitability is adequate.**

**Ans 8. (a)**

The errors that lead to the differences in the Trial Balance are termed as one-sided errors. These are those errors that affect only one account. Below are given the errors that cause differences in the Trial Balance.

- i) Wrong casting of any account, this is termed as the error of casting.
- ii) Wrong carrying forward of the balances from previous year's books or from one end of page to another. These types of errors are termed as the errors in carrying forward.
- iii) If entries are posted in the wrong side of accounts.
- iv) Posting of a wrong amount in account, this is termed as the error of posting.
- v) If entries are recorded partially, i.e., the entries are not recorded completely, then due to the error of partial omission, Trial Balance does not agree.

A few examples of errors that would not be revealed in a Trial Balance are:

1. Sales to Mr. X, omitted to be recorded in the Sales Day Book
2. Purchases made from A, recorded in B's Account, who is another creditor
3. Wages paid for construction of building, recorded in the Wages Account

**(b)**

**(i) Fixed assets-** These are held for long term and increase the profit earning capacity of the business, over various accounting periods. These assets are not meant for sale; for example, land, building, machinery, etc.

**(ii) Gains-** Gains are incidental to the business. They arise from irregular activities or non-recurring transactions; for example, profit on sale of fixed assets, appreciation in value of asset, profit on sale of investment, etc.

**(iii) Profit-** This refers to the excess of revenue over the expense. It is normally categorised into gross profit or net profit. Net profit is added to the capital of the owner, which increases the owner's capital. For example, goods sold above its cost.

**(iv) Revenue-** It refers to the amount received from day to day activities of business, viz. amount received from sales of goods and services to customers; rent received, commission received, dividend, royalty, interest received, etc. are items of revenue that are added to the capital.

**(v) Expenses-** Expenses are those costs that are incurred to maintain the profitability of business, like rent, wages, depreciation, interest, salaries, etc. These help in the production, business operations and generating revenues.

**(vi) Short term liabilities-** Those liabilities that are incurred with an intention to be paid or are payable within a year; for example, bank overdraft creditors, bills payable, outstanding wages, short-term loans, etc.

**(vii) Capital-** It refers to the amount invested by the owner of a firm. It may be in form of cash or asset. It is an obligation of the business towards the owner of the firm, since business is treated separate or distinct from the owner. Capital = Assets - Liabilities.

**Ans 9.**

**BANK RECONCILIATION STATEMENT AS ON 31 MARCH 2017**

	Rs.	Rs.
Overdraft as per Cash Book		17,000
<b>Add:</b>		
Cheques deposited but not collected/credited	6,000	
Interest on overdraft not recorded in cash book	1,400	
Bank charges not recorded in cash book	120	
		<u>7,520</u>
		24,520
<b>Less:</b>		
Total of a page on debit side of cash book		
Rs. 9,670 carried to next page as Rs. 6,790	2,880	
Total of one page on payments side of cash book at		
Rs. 5,670 was written as Rs. 7,650 on next page	1,980	
Cheques issued but not presented to bank for	7,000	
payment		<u>11,860</u>
		12,660
<b>Bank overdraft as per Pass Book</b>		<b>12,660</b>

**Ans 10**

**JOURNAL**

		Dr.	Cr.
(i)	Suspense A/c Dr. To Soni Soni credited with Rs. 25,700 for purchases invoiced at Rs. 27,500, error now rectified	1,800	1,800
(ii)	Sales A/c Dr. To Suspense A/c Sales book overcast, error now rectified	10,000	10,000
(iii)	Purchase A/c Dr. To Suspense A/c	3,000	3,000

	While carrying forward the total of one page of purchases book to the next page, the amount of Rs. 64,750 was written as Rs. 61,750; the error being rectified now			
(iv)	Suspense A/c Dr. To Purchases Returns A/c Purchases returns to Mallya Brothers not recorded in purchases returns book though the account of the supplier was duly debited; error now rectified		15,500	15,500
(v)	Drawings A/c Dr. To Purchase A/c/ Sales A/c / Trading A/c Drawings of goods not recorded earlier being recorded now		1,500	1,500
(vi)	Modi & Co A/c Dr. To Suspense A/c Modi & Co should have been debited with Rs. 2,000 for a sale but were credited; the error being rectified now		4,000	4,000
(vii)	Suspense A/c Dr. To Purchases A/c To Sales A/c The sales having been entered in Purchase Book, Purchases A/c was wrongly debited. There should be a credit to remove this debit. There should be a credit in the Sales A/c and since the customer's a/c has been debited already, the debit is to the Suspense A/c.		2,000	1,000 1,000

**SUSPENSE ACCOUNT**

		Dr.		Cr.	
		Rs.			Rs.
(i)	To Balance b/d	3,600	(ii)	By Sales A/c	10,000
(iv)	To Soni	1,800	(iii)	By Purchases A/c	3,000
(vii)	To Purchase Returns A/c	15,500	(vi)	By Modi & Co	4,000
	To Purchases A/c	1,000		By Balance c/d	5,900
	To Sales A/c	1,000			
		<b>22,900</b>			<b>22,900</b>

As Suspense Account is still showing a balance, all the errors have not yet been located.

रक्षा लेखा विभाग  
DEFENCE ACCOUNTS DEPARTMENT

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

अप्रैल/April, 2018

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

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

समय/Time 3 घंटे/Hours

अधिकतम अंक/Max. Marks. 100

**टिप्पणियां/Notes :**

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

<b>Q.1.</b>	(a)	<p>एक वरिष्ठ लेखापरीक्षक श्री 'एक्स' ने सक्षम प्राधिकारी से अनुमति लेने के पश्चात लेखांकन में पी.एच.डी. पूर्ण की है और उसके पश्चात उच्चतर योग्यता अर्जित करने के लिए एकमुश्त प्रोत्साहन के लिए आवेदन किया है। क्या वे प्रोत्साहन धनराशि प्राप्त करेंगे? यदि हां तो प्रोत्साहन के रूप में वे कितनी धनराशि प्राप्त करेंगे?</p> <p>A Senior Auditor, Mr. X, after taking permission from the Competent Authority, completes PhD in Accountancy and thereafter applies for lump sum incentive for acquiring higher qualification. Will he get incentive amount? If yes, how much will he get as the incentive?</p> <p style="text-align: right;">(03 Marks)</p>
<b>Ans.</b>		<p>Yes, he will get Rs. 10,000/- as the lumpsum incentive for acquiring higher qualification.</p> <p style="text-align: right;"><b>(Auth: FR Part-I FR 27, GOI Order (16))</b></p>
	(b)	<p>सातवें केन्द्रीय वेतन आयोग ने चार अग्रिमों को छोड़कर सभी ब्याजमुक्त अग्रिमों को समाप्त कर दिया है। कृपया इन चार अग्रिमों की सूची बनाएं।</p> <p>7th CPC has abolished all interest free advances except four advances. Kindly list these four advances.</p> <p style="text-align: right;">(3 Marks)</p>
<b>Ans.</b>		<p>Interest free advance are: -</p> <p>(i) Advance of T.A. on tour/transfer</p> <p>(ii) Advance of T.A. to the family of a deceased Government servant</p> <p>(iii) Advance of LTC</p> <p>(iv) Advance in connection with medical treatment.</p> <p style="text-align: right;"><b>(Auth: No. 12(I)E. II(A)/2016. GOI, Ministry of Finance, Department of Expenditure, Dated 07<sup>th</sup> October, 2016.)</b></p>
	(c)	<p>एक कर्मचारी की जन्म की तारीख 01.04.1958 है। उसकी सेवानिवृत्ति की क्या तारीख होगी?</p> <p>An employee's date of birth is 01.04.1958. What would be his date of retirement from service?</p> <p style="text-align: right;">(3 Marks)</p>
<b>Ans.</b>		<p>A Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month on attaining the age of sixty years.</p> <p style="text-align: right;"><b>(Auth: FR PART-I FR-56(a) Provisio)</b></p>
<b>Q.2.</b>	(a)	<p>एक सरकारी कर्मचारी की सेवानिवृत्ति की तारीख एक छुट्टी के दिन पड़ती है। वह पूर्णतया बंद छुट्टी के दिन सेवानिवृत्त होने का आग्रह करता है। अपनी टिप्पणी करें।</p> <p>A government servant's retirement date happens to be a holiday. He insists to retire on closed holiday. Offer your comments.</p> <p style="text-align: right;">(3 Marks)</p>
<b>Ans.</b>		<p>The Government servant will retire-on a holiday in this case</p> <p style="text-align: right;"><b>(Auth: FR PART 1 FR 56 GOI Order (3) G.I. M.F.O. M. No. 19050/8/76-EIV(B) dated 21.02.1977)</b></p>
	(b)	<p>एक सरकारी कर्मचारी ने अस्थाई इयूटी पर रेल द्वारा जुड़े दो स्थानों के बीच एक टैक्सी से यात्रा की। क्या वह टैक्सी प्रभार की प्रतिपूर्ति को प्राप्त करेगा?</p>
		<p>A government servant travelled on Temporary Duty in a taxi between two places connected by rail. Will he get taxi charges reimbursed to him?</p> <p style="text-align: right;">(3 Marks)</p>
<b>Ans.</b>		<p>The claim employee will be restricted to the highest entitled class by rail.</p>

		<b>[FRSR Part-II SR 46, GOI Order 4, G.I.M.F. U.O. No.630-EII/89 Dated 18 May 1989 in reply to C&amp; AG U.O. No. 273 Audit I/106- 86 Dated 17 April 1989]</b>
	(c)	<p>एक सरकारी कर्मचारी की यात्रा भत्ता हकदारियों के उद्देश्य के लिए क्या निम्नलिखित सम्बन्धी 'परिवार' में आते हैं?</p> <p>Whether the following relatives are covered as 'family' for the purpose of Travelling Allowance entitlements of a government servant?</p> <p>(i) विधवा बहन Widowed sister</p> <p>(ii) सौतेला पिता Step father</p> <p>(iii) सौतेली माँ Step mother</p> <p style="text-align: right;">(3 Marks)</p>
<b>Ans.</b>		<p>(i) Widowed sister dependent on Government servant and residing with him is included. <b>[Auth: FRSR Part-II SR 2 GOI Order (2), G.I M.F. O.M. No.19030/1/75-EIV B dated 12 July 1978]</b></p> <p>(ii) Step father is not included. <b>[FRSR Part-II SR 2 GOI Order (2), Letter No.300/E/V/2008 Ministry of Finance. Deptt. Of Expenditure 20.11.2008]</b></p> <p>(iii) Step mother is included. <b>[FRSR Part-II SR 2 GOI Order (2), G.1 M.F. OMs No.19030/1/73-EIV(B) dated 29.6.1914 and 31.12.1975]</b></p>
<b>Q.3</b>	(a)	<p>एक अधिकारी, जिसके खाते में आधे दिन का आकस्मिक अवकाश था, को एक कार्यदिवस के उत्तरार्ध के दौरान उसका उपयोग करने की अनुमति प्रदान की गई थी। अचानक बीमार पड़ जाने के कारण वह अगले 4 दिनों तक इयूटी पर रिपोर्ट नहीं कर सका, अतः उसने 4 दिनों के अर्जित अवकाश की स्वीकृति के लिए आवेदन किया। उसकी छुट्टी की प्रार्थना पर किस प्रकार कार्रवाई की जाएगी?</p> <p>An officer with half a day's Casual Leave at his credit was allowed to avail the same during second half of a working day. He could not report for duty for the next 4 days due to his sudden illness and therefore applied for grant of 4 days Earned Leave. How will his leave request be processed?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>His request for EL in continuation of half day Cl. may be agreed to in the circumstances <b>(Auth: Rule 11 of GOI Order(2), CCS Leave Rules)</b></p>
	(b)	<p>एक सरकारी कर्मचारी, जिसे अध्ययनार्थ छुट्टी स्वीकृत की गई थी, उसने छुट्टी से लौटने के दो वर्षों के भीतर सेवा से स्वैच्छिक सेवानिवृत्ति की मांग की है। यदि वह अपनी प्रार्थना पर जोर डालता रहा तो सरकार द्वारा क्या कार्रवाई की जा सकती है?</p> <p>A government servant who was sanctioned study leave had sought voluntary retirement from service within two years of return from leave. What action can be taken by the Government if he persists with his request?</p> <p style="text-align: right;">(5 Marks)</p>



<b>Ans.</b>		He may be permitted to retire on refund of the actual amount of leave salary, study allowance, expenditure if any on fees. travel and other expenditure, the cost incurred by other agencies in connection with the course of study etc. together with interest there on as applicable, in case not exempted by the competent authority. <b>(Auth: Rule 63 (1) CCS Leave Rules)</b>
<b>Q.4</b>	(a)	दुर्गम पद यात्रा (ट्रेकिंग) अभियान में भाग लेने के लिए एक कैलेण्डर वर्ष में एक सरकारी कर्मचारी को प्रदान की जा सकने वाली विशेष आकस्मिक छुट्टी की अधिकतम अवधि कितनी है? What is the maximum period of Special Casual Leave that can be granted to a government servant during a calendar year for participation in Trekking Expeditions? <b>(3 Marks)</b>
<b>Ans.</b>		30 days <b>(Auth: Appendix-III- Special Casual Leave Para A(1)/VII/Para A(4))</b>
	(b)	एक सरकारी कर्मचारी ने मुम्बई में आयोजित होने वाली अन्तर विभागीय खेलकूद प्रतियोगिता में भाग लेने के संबंध में 15 दिनों की विशेष आकस्मिक छुट्टी की स्वीकृति के लिए आवेदन किया है। उसकी अधिकतम पात्रता कितनी है? A government servant has applied for grant of Special Casual Leave for 15 days in connection with participation in inter-departmental tournaments of Sports at Mumbai? What is his maximum eligibility? <b>(3 Marks)</b>
<b>Ans.</b>		10 working days. <b>(Auth: Appendix-III – Special Casual Leave Para A (1) (2))</b>
	(c)	अंतर्राष्ट्रीय खेलकूद निकाय द्वारा विदेश में बर्लिन में 1 मार्च से 15 मार्च तक के लिए आयोजित खेलकूद (हाकी) प्रतियोगिता में भाग लेने के लिए चयनित एक महिला कर्मचारी ने अपने कार्यालय से यह प्रार्थना की है कि वे उक्त अवधि को ड्यूटी के रूप में मानें। क्या वह पात्र है? यदि हां, तो कितनी सीमा तक? A woman employee who is selected for participating in sports events for 15 days from 1st March to 15th March (Hockey) Abroad-Berlin conducted by the International Sports Body, has requested her office to treat the said period as duty. Is she eligible? If so, to what extent? <b>(3 Marks)</b>
<b>Ans.</b>		Yes. The entire period is to be treated as duty. <b>(Auth: Appendix-III – Special Casual Leave Para A (1))</b>
<b>Q.5</b>	(a)	एक सरकारी कर्मचारी ने इटानगर से चेन्नई के लिए छुट्टी यात्रा रियायत के लिए आवेदन किया। उसने इटानगर से गुवाहाटी तक बस से यात्रा की और गुवाहाटी से कोलकाता तथा कोलकाता से चेन्नई तक रेलगाड़ी से यात्रा की और वापसी यात्रा भी इसी रूप में की। लौटने के पश्चात उसने अपना दावा प्रस्तुत किया। उसके दावे की किस प्रकार अनुमति प्रदान की जाएगी? A government servant applied for LTC from Itanagar to Chennai. He travelled from Itanagar to Guwahati by bus, Guwahati to Kolkata and Kolkata to Chennai by train and vice versa for return journey also. On return he submitted his claim. How will his claim be allowed? <b>(5 Marks)</b>
<b>Ans.</b>		His claim will be restricted from Itanagar to Chennai by direct shortest route <b>(Auth: Rule 13 CCS(LTC) Rules)</b>

	(b)	<p>एक सरकारी कर्मचारी ने स्वयम् के लिए और अपनी तीन अविवाहित बहनों के लिए छुट्टी यात्रा रियायत का उपयोग किया था। उसका पिता उसकी माँ का भरण पोषण करता है। उसके दावे पर किस प्रकार कार्रवाई की जाएगी?</p> <p>A government servant availed LTC for self and three unmarried sisters. His father supports his mother. How will his claim be processed?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>LTC cannot be claimed for unmarried sisters as they are dependent on the father, who is self-dependent.</p> <p style="text-align: right;"><b>(Auth: Rule 4 CCS(LTC) Rules)</b></p>
<b>Q.6</b>	(a)	<p>एक सरकारी कर्मचारी प्राधिकृत चिकित्सा परिचर से परामर्श लिए बगैर उपचार के लिए एक उस अस्पताल में गया जहाँ वह उपचार प्राप्त करने का हकदार है। वह अपने कार्यालय को चिकित्सा प्रतिपूर्ति दावा प्रस्तुत करता है। नियमों के अधीन उसके दावे को किस प्रकार विनियमित किया जाएगा?</p> <p>A government servant without consulting AMA went for treatment to a hospital where he is entitled to receive treatment. He prefers medical reimbursement claim to his office. How will his claim be regulated under rules?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>He will get reimbursed the charges after obtaining a certificate from the Medical Superintendent of the hospital that the facilities provided were the minimum which were essential for the patient's treatment.</p> <p style="text-align: right;"><b>(Auth: Rule 6 GOI order (2) CSMA Rules)</b></p>
	(b)	<p>केन्द्र सरकार चिकित्सा योजना का एक लाभार्थी एक बीमा कम्पनी की एक मेडीक्लेम पालिसी में अंशदान करता है। एक बीमारी के लिए उपचार प्राप्त करने के पश्चात वह बीमा कम्पनी और सरकार दोनों से प्रतिपूर्ति प्राप्त करने के लिए आवेदन करता है। क्या यह नियमानुसार है?</p> <p>A CGHS beneficiary subscribes to a mediclaim policy of an Insurance company. After taking treatment for an ailment he applies for reimbursement from both-Insurance company and Government. Is it in order?</p> <p style="text-align: right;">(5 Marks)</p>
<b>Ans.</b>		<p>He may be allowed to claim reimbursement from both the sources provided the total reimbursement does not exceed [he total expenditure incurred by the beneficiary. The beneficiary will make the first claim to the insurance company and the second claim to the Department concerned.</p> <p style="text-align: right;"><b>(Auth: Rule 6 GOI order (7) CSMA Rules)</b></p>
		<p><b>SECTION-II</b> <b>(PROVIDENT FUND &amp; PENSION)</b></p>
<b>Q.1</b>	(a)	<p>एक सरकारी कर्मचारी सेवा के दौरान आत्महत्या कर लेता है। क्या उसका परिवार पेंशन और मृत्यु उपदान प्राप्त करेगा?</p> <p>A government servant commits suicide while in service. Will his family get family pension and death gratuity?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>Yes. The Pension Rules do not prohibit the grant or family pension/death gratuity to the family of a Government servant who commits suicide.</p> <p style="text-align: right;"><b>(Auth: Rule 50 CCS Pension Rules GOI order (2))</b></p>

	(b)	<p>एक सरकारी कर्मचारी सेवा में अभी भी रहने के दौरान अचानक अपने परिवार को छोड़ जाता है और भरसक प्रयास करने के बावजूद भी वह लापता रहता है। उसका परिवार, परिवार पेंशन प्रदान करने और उपदान के भुगतान के लिए आवेदन करता है। उसका कार्यालय ऐसी प्रार्थना पर किस प्रकार कार्रवाई करेगा?</p> <p>A government servant while still in service suddenly leaves his family and despite best of the efforts he remains untraceable. His family applies for grant of family pension and payment of gratuity. How will his office process such a request?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>In case of missing employee, the family can apply for grant of family pension, amount of salary due, leave encashment due and amount of GPF and gratuity six months after lodging of police report. The Competent Authority may approve the above payments based on the following:</p> <p>(i) Police report filed by the family stating that the employee has not be traced despite all efforts made by them</p> <p>(ii) An indemnity Bond by the nominee 'dependent that all will be adjusted against missing employees dues if he appears and makes any claim.</p> <p style="text-align: center;"><b>(Auth: Rule 54 CCS Pension Rules GOI orders (9) &amp; (12)</b></p>
	(c)	<p>सरकारी भवनों में प्रवेश को समर्थ बनाने के लिए पेंशनभोगियों को जारी किए गए पहचान पत्रों में क्या अशोक चक्र का मुद्रण किया जा सकता है?</p> <p>Whether the Ashoka Chakra may be printed on the identity cards issued to pensioners to facilitate their entry into the Government Buildings?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>Identity card only establishes the identity and it does not confer any right to enter into a security zone. therefore. it would not be necessary to have Ashoka Chakra on their identity cards.</p> <p style="text-align: center;"><b>(Auth:Rule 65 CCS Pension Rules GOI order(S) clarification(i)</b></p>
<b>Q.2.</b>	(a)	<p>किन मामलों में थलसेना पेंशन/परिवार पेंशन पर मंहगाई राहत एक पुनर्नियुक्त/नियुक्त पेंशनभोगी को स्वीकार्य है?</p> <p>In what cases dearness relief on Army Pension/Family Pension is admissible to a reemployed/employed pensioner?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>If an Army is re- employed under the central/state govt. or a corporation/company/Autonomous body, he shall not be eligible to draw dearness relief. However, of dearness relief shall allowed in the of NCO\PBOR where entire amount of pension was ignored in fixation of pay on re-employment and the pay "as fixed at the minimum of the pay scale of the past on which he has been re –employed</p> <p style="text-align: center;"><b>(Auth: Regn. 83(a), (c) &amp; (d) Pension Regn, Army, Pt. II, 2008)</b></p>
	(b)	<p>अशक्तता से ग्रस्त थलसेना के एक पेंशनभोगी को थलसेना के चिकित्सक द्वारा यह सलाह दी जाती है कि वे एक शल्यचिकित्सा कराएं जो उसकी अशक्तता को कम करने में सहायक हो सकती है, किन्तु पेंशनभोगी शल्यचिकित्सा कराने के लिए मना कर देता है। पेंशनभोगी के अशक्तता पेंशन के उद्देश्य के लिए उसके इनकार का क्या प्रभाव पड़ेगा?</p> <p>An Army pensioner, suffering from disability, is advised by Army Doctor to undergo an operation which may help in reducing his</p>

		<p>disability, but the pensioner refuses to undergo operation. What would be the implication of his refusal for the purpose of disability pension of the pensioner?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>An award of disability element of pension may be withheld or granted at a reduced rate, at the discretion of the competent authority if it is found that the pensioner's refusal to undergo operation was unreasonable. The question of reasonability would be decided as provided in Appendix-V of Regn.</p> <p style="text-align: center;"><b>(Auth: Regn. 85 Pension Regn. Army Part-I &amp; APPENDIX – V of Regn. 2008)</b></p>
<b>Q.3</b>	(a)	<p>एक सेवा कर्मिक सेवानिवृत्ति के नौ महीनों के पश्चात एक ऐसी बीमारी से पीड़ित पाया गया है जिसे उसकी सैन्य सेवा के कारण हुआ स्वीकार किया गया है। क्या वह अब अशक्तता पेंशन का दावा कर सकता है?</p>
		<p>A Service personnel after nine years of retirement is found to be suffering from a disease which is accepted as attributable to his military service. Can he claim disability pension now?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>He can claim disability element, which is admissible within 10 years of retirement, with effect from the date of Review Medical Board constituted by DGAFMS.</p> <p style="text-align: center;"><b>(Auth: Reg. 86 Pension Regn. Army Pt. I 2008)</b></p>
	(b)	<p>आंदोलन को शांत करने के कार्य में लगाए जाने के दौरान एक जूनियर कमीशन अफसर का निधन पत्थर फेंके जाने के कारण हो गया था। उसके परिवार ने इस आधार पर एकमुश्त अनुग्रह क्षतिपूर्ति के भुगतान के लिए एक आवेदन पत्र प्रेषित किया है कि उसका निधन झूठी किए जाने के कारण हुआ था जो आतंकवादियों आदि के द्वारा किए गए हिंसात्मक कार्यों के कारण था। नियमों के अधीन उसके परिवार की प्रार्थना पर किस प्रकार कार्रवाई की जाएगी?</p>
		<p>A JCO dies due to stone throwing while employed in quelling an agitation. His family has made an application for Ex-Gratia lump-sum compensation on the ground of death in the course of duties attributable to acts of violence by terrorist, etc. How will the request of his family be dealt as per rules?</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>Family will get Rs.10 lakhs as ex-gratia lump-sum compensation on the ground death in course of duty attributable to act of violence by terrorists, etc.</p> <p style="text-align: center;"><b>(Auth: Regn 141 &amp; Appendix VIII cases covered under clause (a) (ii) Sl. No.-4 pension Regn. Army Part-I 2008)</b></p>
<b>Q. 4</b>	(a)	<p>एक यूनिट के कमान अफसर ने रक्षा लेखा प्रधान नियंत्रक (पेंशन), इलाहाबाद के पास इस आशय की एक प्रार्थना प्रेषित की है कि वे यूनिट के सेवानिवृत्त जूनियर कमीशन अफसर की अशक्तता पेंशन से रेजीमेन्टल ऋण की वसूली करें। रक्षा लेखा प्रधान नियंत्रक (पेंशन), इलाहाबाद में इस प्रार्थना पर किस प्रकार कार्रवाई की जाएगी?</p>
		<p>Commanding Officer of a unit has sent a request to PCDA(P) Allahabad to recover Regimental Debt from Disability Pension of a retired JCO of the unit. How will his request be processed in PCDA (P) Allahabad?</p> <p style="text-align: right;">(4 Marks)</p>

<b>Ans.</b>		Government dues such as Regimental Debt shall not be recovered from Disability Pension except under special order of the President. <b>(Auth: Regn 93(b) Pension Regn Army part-II 2008)</b>
	(b)	रक्षा पेंशनभोगियों को पेंशन का भुगतान करने के लिए कौन कौन सी एजेंसियां प्राधिकृत हैं? What are the agencies authorised to pay pension to the defence pensioners? (4 Marks)
<b>Ans.</b>		The following agencies are authorised: - (i) Banks authorised for disbursement of pension (ii) Defence Pension Disbursing Officers (iii) Treasuries authorised (iv) Other authorised agencies
<b>Q.5.</b>	(a)	एक कर्नल ने अपनी सेवानिवृत्ति से दस माह पूर्व अपने रक्षा सेवा अफसर भविष्य निधि से आहरण के लिए बिना किसी आधार का उल्लेख किए जमा के 50% की निकासी के लिए आवेदन किया है। रक्षा लेखा प्रधान नियंत्रक (अफसर) उसकी प्रार्थना के अनुरूप आहरण करने की अनुमति प्रदान कर देता है। तथापि अपनी सेवानिवृत्ति से चार माह पूर्व वह बिना किसी आधार का उल्लेख किए और यह कहते हुए कि नियम के अनुसार वह ऐसे आहरण का हकदार है, वह अपनी रक्षा सेवा अफसर भविष्य निधि जमा के 40% की निकासी के लिए पुनः आवेदन करता है। रक्षा लेखा प्रधान नियंत्रक (अफसर) द्वारा क्या कार्रवाई की जानी चाहिए? A Colonel, ten months before his retirement applies for withdrawal of 50% of credits in his DSOP fund without giving any ground for withdrawal. PCDA(O) allows him to withdraw as per his request. However, four months before his retirement he applies again for withdrawal of 40% credits from his DSOP fund without giving any ground and adding that his is entitled for such withdrawal as per rules. What should the PCDA(O) do? (4 Marks)
<b>Ans.</b>		He will not be allowed to withdraw the second time as per the rules an officer can withdraw only once credits in DSOP Fund 12 months before retirement without assigning any reason. <b>(Auth: GOI MOD Letter No. B/34785/AGPS3(c)/4577/D(Pay/Services dated 06<sup>th</sup> February 1991)</b>
	(b)	कमान मुख्यालय में तैनात एक मेजर जनरल द्वारा रक्षा सेवा अफसर भविष्य निधि से निकासी के लिए स्वीकृति प्राधिकारी कौन होगा? Who will be the sanctioning authority for withdrawal from DSOP fund by a Major General posted in Command Headquarters? (4 Marks)
<b>Ans.</b>		Chief to Staff <b>(Auth: AI22/96 as amended vide A19/98)</b>
		<b>SECTION-III</b> <b>(PAY &amp; ALLOWANCES OF ARMY OFFICERS AND OTHER RANKS)</b>
<b>Q.1</b>	(a)	क्या अध्ययनार्थ छुट्टी पर रहने वाला थलसेना चिकित्सा कोर (ए.एम.सी.) का एक विशेषज्ञता प्राप्त अफसर विशेषज्ञता वेतन का हकदार है? Will a Specialist officer of Army Medical Corps (AMC) on study leave be entitled to Specialist Pay? (2 Marks)

<b>Ans.</b>		Yes <b>(Note 2 below Regn 89 (Regn.) Officers, Army, 1954)</b>
	(b)	विशेषज्ञता वेतन प्राप्त करने वाला एक ए.एम.सी. अफसर अर्हता वेतन को भी प्रदान करने के लिए आवेदन करता है। क्या वह इसे प्राप्त करेगा? An AMC officer in receipt of Specialist Pay applies for grant of qualification pay also. Will he get it? (2 Marks)
<b>Ans.</b>		No <b>(Auth: Regn. 78 P&amp;A (Regn.) Officers, Army, 1954)</b>
	(c)	यदि एक अफसर को अर्हता वेतन के लिए हकदार बनाने वाली एक योग्यता को पात्र योग्यताओं की सूची से निकाल दिया जाता है तो क्या होगा? What will happen if a qualification entitling an officer to qualification pay is deleted from the list of eligible qualifications? (2 Marks)
<b>Ans.</b>		Qualification pay will cease to be admissible from date of issue of orders deleting that qualification <b>(Auth: Regn. 81 P&amp;A (Regn.) Officers, Army, 1954)</b>
	(d)	(i) प्रथम कमीशन पर एक अफसर का वेतन कब प्रारम्भ होता है? When does pay of an officer commence on 1st commission? (2 Marks)
		(ii) सेवा से बर्खास्त (कैशियर्ड) एक अफसर क्या वेतन एवं भत्तों के लिए हकदार होगा? Will an officer cashiered from Service entitled to pay and allowances? (2 Marks)
<b>Ans.</b>		(i) Pay commences from date of grant of regular commission on successful completion of training at NDA/IMA/OTA. <b>(Auth: Regn. 1 &amp; 2 P&amp;A (Regn.) Officers, Army, 1954)</b>
		(ii) No <b>(Auth: Regn. 10(iv) P&amp;A(Regn.) Officers, Army, 1954)</b>
<b>Q.2.</b>	(a)	क्या मंहगाई भत्ता का परिकलन करने के उद्देश्य के लिए थलसेना विशेष बलों के अफसरों को देय विशेष कमांडो भत्ता को वेतन के रूप में माना जा सकता है? Can Special Commando Allowance to officers of Army Special Forces be treated as pay for the purpose of calculating Dearness Allowance? (3 Marks)
<b>Ans.</b>		No <b>(Auth: Regn 127 P &amp; A (Regn.) Officers, Army, 1954)</b>
	(b)	क्या स्वतंत्रता पूर्व शौर्य अलंकरणों के प्राप्तकर्ताओं को मौद्रिक भत्ता देय है? Is Monetary allowance payable to recipients of pre-independence gallantry decorations? (3 Marks)
<b>Ans.</b>		Yes <b>(Regn. 339A P &amp; A(Regn) Officers, Army, 1954)</b>
	(c)	पति और पत्नी दोनों थलसेना अफसर हैं और वे उन भिन्न भिन्न क्षेत्रों में तैनात हैं जहाँ परिवार को उनके साथ जाने अनुमति नहीं है। क्या दोनों ही अलगाव भत्ता प्राप्त करेंगे? Husband and wife are Army officers and both are posted in different areas where family is not permitted to accompany them. Will both of them get separation allowance? (4 Marks)
<b>Ans.</b>		Only one spouse will get it.

		<b>(Auth: Regn. 160-162 P &amp; A (Regn) Officers, Army, 1954, clarification vide CGDA letter No. 1409/AT-P Dated 27.05.1980.</b>
<b>Q.3</b>	(a)	<p>उस मामले में जहाँ एक व्यक्ति एक वर्ष के दौरान मृत्यु को प्राप्त करता है और परिणामस्वरूप उसने निर्धारित उड़ाने नहीं पूर्ण की हैं तो एयर डिस्पैच वेतन को किस प्रकार विनियमित किया जाता है?</p> <p>How is grant of Air Dispatch pay regulated in case of an individual who dies during a year and has consequently not completed the prescribed number of sorties?</p> <p style="text-align: right;">(5 Marks)</p>
<b>Ans.</b>		<p>Air Dispatch pay will be credited to his IRI.A provided that during the period of his service in that year death he had put in the proportionate number of sorties calculated at the rate of two months.</p> <p style="text-align: right;"><b>(Auth: Regn.60(b) P&amp;A(Regn.) JCO/Ors, 1979)</b></p>
	(b)	<p>वह प्राधिकार/दस्तावेज़ क्या है जिसके आधार पर उच्चगता भत्ता का भुगतान एक अफसर को किया जाता है? क्या निम्नलिखित पर अपनी अनुपस्थिति के दौरान एक विशिष्ट क्षेत्र में सेवा करने वाले एक अफसर को यह भत्ता स्वीकार्य है:</p> <p>What is the authority/document on the basis of which High Altitude Allowance is paid to an officer? Is this allowance admissible to an officer serving in the specified area during his absence on:</p> <p>(i) वार्षिक छुट्टी Annual Leave</p> <p>(ii) आकस्मिक छुट्टी Casual Leave</p> <p>(iii) बीमारी की छुट्टी Sick Leave</p> <p style="text-align: right;">(3 Marks)</p>
<b>Ans.</b>		<p>Part-II Order</p> <p>(i) No</p> <p>(ii) Yes</p> <p>(iii) No.</p> <p style="text-align: right;"><b>(Auth: Reg. 173(3) P&amp;A(Regn) Officers, Army, 1954, Para-1 of AO 67/79)</b></p>
	(c)	<p>एक अफसर को एक निश्चित अवधि के लिए वार्षिक छुट्टी स्वीकृत की गई थी। वह निश्चित तारीख पर लौटने और कार्यभार ग्रहण करने में असफल रहता है और उसे छुट्टी का विस्तार नहीं प्रदान किया जाता है। उसके छुट्टी भत्ते को किस प्रकार विनियमित किया जाएगा?</p> <p>An officer is sanctioned annual leave for a certain period. He fails to return and re-join duty on the stipulated date and is not granted extension of leave. How will his leave allowance be regulated?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>He will forfeit his leave allowance for the period of overstayal.</p> <p style="text-align: right;"><b>(Auth: Regn. 187 P &amp; A(Regn) Officers, Army, 1954)</b></p>
<b>Q.4</b>	(a)	<p>थलसेना के रंगरूटों और लड़कों (ब्यायज़) को कितने प्रकार की छुट्टियां स्वीकार्य हैं?</p> <p>What kinds of leave are admissible to Recruits and Boys of Army?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>Casual Leave, Annual Leave, Sick Leave</p> <p style="text-align: right;"><b>(Auth: Rule 3 Leave Rules Vol.I (Army), 1980)</b></p>
	(b)	<p>अपनी सेवा के प्रथम वर्ष में वार्षिक छुट्टी प्रदान किए जाने के लिए एक अन्य रैंक के लिए अपेक्षित न्यूनतम सेवा अवधि कितनी है?</p>

		What is the minimum period of service required for an other ranks (ORs) for grant of annual leave in the first year of engagement? (2 Marks)
<b>Ans.</b>		At least six months including service as a recruit <b>(Auth: Rule 33(d) Leave Rules Vol.I (Army), 1980)</b>
	(c)	लड़कों (ब्यायज़) और रंगरूटों के संबंध में स्वीकृत वार्षिक छुट्टी से परे 60 दिनों तक अधिक ठहर जाने के मामलों को विनियमित करने के लिए सक्षम प्राधिकारी कौन है? Who is the competent authority to regularise cases of overstay of 60 days beyond the sanctioned annual leave in respect of Boys and Recruits? (2 Marks)
<b>Ans.</b>		Such cases are regularised under orders of the Government. <b>(Auth: Note 1 below Rule 42 Leave Rules Vol. I (Army), 1980)</b>
	(d)	जूनियर कमीशन अफसरों के मामले में जहाँ वार्षिक छुट्टी का उपयोग पहले ही किया जा चुका है, वहाँ बीमारी और प्राकृतिक आपदाओं से भिन्न कारणों से एक वर्ष में स्वीकृत आकस्मिक छुट्टी की अधिकतम सीमा से 60 दिनों तक और 60 दिनों से अधिक अवधि तक ठहर जाने के मामलों को किस प्रकार विनियमित किया जाता है? How are cases of overstay of casual leave upto 60 days and beyond 60 days for reasons other than on sickness and natural calamities in excess of maximum amount of such leave admissible in a year, where annual leave has been availed of earlier, regularised in respect of JCOs? (4 Marks)
<b>And.</b>		The leave will be regularised by Command Headquarters as under: (i) CL plus overstay upto 30 days against following year's annual leave entitlement. (ii) Balance upto 30 days as EOL without pay and allowances. (iii) Case of overstay beyond 60 days will be submitted to Government for orders. <b>(Auth: Rule6(c)(v) &amp; (vi) Leave Rules, Vol.I (Army), 1980)</b>
<b>Q.5</b>	(a)	एक जूनियर कमीशन अफसर ने 30 दिसम्बर 2017 से 2 जनवरी 2018 तक आकस्मिक छुट्टी के लिए आवेदन किया है। वर्ष 2017 में उसके पास आकस्मिक छुट्टी के 4 दिन शेष बचे हैं। उसके छुट्टी लेखे में उसकी छुट्टी को किस प्रकार डेबिट किया जाएगा? A JCO has applied for Casual Leave(CL) from 30 December 2017 to 2 January 2018. He has 4 days' balance of CL in 2017. How will his leave be debited in his leave account? (2 Marks)
<b>Ans.</b>		02 days will be debited for 2017 and 02 days for 2018. <b>(Auth: Rule-10 Leave Rules Vol.I, Army, 1980)</b>
	(b)	एक सिपाही निजी हैसियत से राष्ट्रीय स्तर की खेलकूद प्रतियोगिता में भाग लेने के लिए विशेष आकस्मिक छुट्टी का उपयोग करना चाहता है। अपनी टिप्पणी करें? A soldier wants to avail Special Casual Leave for participating in a national level sports event in his personal capacity. Offer your comments. (2 Marks)
<b>Ans.</b>		Will not get casual leave because he is participating in his personal capacity. <b>(Auth: Rule 72 (C) Leave Rules, Vol.I, Army, 1980)</b>
	(c)	निम्नलिखित की स्वीकार्यता पर टिप्पणी करें:



		<p>Comment on the admissibility of the following:</p> <p>(i) रिमाउंट और वैटेनरी कोर के गैर नियमित अधिकारी को अध्ययन छुट्टी Study Leave to non-regular officer of Remount and Veterinary Corps</p> <p>(ii) परिवीक्षा के दौरान एक अस्थायी नर्सिंग अफसर को आकस्मिक छुट्टी Casual Leave to a temporary Nursing officer during probation.</p> <p style="text-align: right;">(4 Marks)</p>
<b>Ans.</b>		<p>(i) Not admissible <b>(Auth: Rule 50 Leave Rules, Vol.I, Army, 1980)</b></p> <p>(ii) Admissible <b>(Auth: Rule 59 Leave Rules, Vol.I, Army, 1980)</b></p>
	(d)	<p>एक जूनियर कमीशन अफसर, जो इयूटी के दौरान बीमार पड़ जाता है, के संबंध में एक मान्यताप्राप्त सिविल अस्पताल में व्यतीत की गई अवधि को किस प्रकार माना जाता है?</p> <p>How is the period spent in a recognized civil hospital treated in respect of a JCO who falls sick whilst on duty?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>It is treated on duty. <b>(Auth: Rule 35(a) Leave Rules, Vol.I, Army, 1980)</b></p>
<b>Q.6</b>	(a)	<p>एक कमीशन प्राप्त अफसर द्वारा आकस्मिक छुट्टी से अधिक ठहर जाने को विनियमित करने के लिए कौन सक्षम है?</p> <p>Who is competent to regularise overstay of casual leave of a Commissioned officer?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>Overstay of casual leave by an Officer will regularised by the Branch/Directorate at Army HQrs. which administers the arm/service to which the officer belongs provided the overstay does not exceed the maximum amount of leave admissible in a year. <b>(Auth: Rule 6(b) Leave Rules Vol.I Army, 1980)</b></p>
	(b)	<p>एक सिपाही ने एक वर्ष में वास्तविक इयूटी नहीं की है, किन्तु उसने कुछ अवधि बीमार सूची रियायत पर व्यतीत की है। क्या उसे वार्षिक छुट्टी स्वीकार्य है?</p> <p>A soldier has not performed actual duty in a year but has spent some period on sick list concession. Will annual leave be admissible to him?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>The spent by an individual on the Sick List Concession would be treated as actual duty. Therefore, he will be entitled to annual leave. <b>(Auth: Rule 11(a) Leave Rules, Vol.1, Army, 1980)</b></p>
	(c)	<p>एक पुनर्नियुक्त सेवानिवृत्त नियमित अफसर के मामले में वार्षिक छुट्टी और बीमारी की छुट्टी को किस प्रकार विनियमित किया जाएगा?</p> <p>How annual leave and sick leave be regulated in case of a reemployed retired regular officer?</p> <p style="text-align: right;">(2 Marks)</p>
<b>Ans.</b>		<p>30 days' annual leave in a year will be admissible. Sick leave at the rate of one month every year of the period of re-employment will be admissible for which individual is engaged initially or on extension. Sick Leave Concession will not be admissible. <b>(Auth: Rule 64 Leave Rules, Vol.I, Army, 1980)</b></p>
	(d)	<p>उन थलसेना कार्मिकों को आकस्मिक छुट्टी और वार्षिक छुट्टी को प्रदान करने की क्या शर्तें हैं जब उन्हें पाठ्यक्रम अनुदेशों के लिए विदेश भेजा जाता है?</p>

		What are the conditions for grant of casual leave and annual leave to the army personnel when sent abroad on courses of instructions? (2 Marks)
<b>Ans.</b>		Casual Leave: It should not have the effect of extending the of deputation. Annual leave: It may be sanctioned to coincide with breaks in course of instructions. <b>(Auth: Rule 71 Leave Rules, Vol.I, Army, 1980)</b>
	(e)	सेवा से वापस बुलाए जाने के मामलों में क्या छुट्टी के स्टेशन से इयूटी के स्टेशन के बीच यात्रा समय की गणना इयूटी के रूप में की जाएगी? In the case of recall from service, will the travel time from leave station to duty station be counted as duty? (2 Marks)
<b>Ans.</b>		The travel time from leave station to duty station will be treated as time spent on duty. <b>(Auth: Rule 9(i) Leave Rules Vol.I, Army, 1980)</b>

<b>भाग III – वैकल्पिक</b>		
<b>SECTION III – Optional</b>		
<b>उप-भाग (ख) – वायु सेना</b>		
<b>Sub-Section (B) – Air Force</b>		
1.	(क)	एयर मार्शल कपूर यद्यपि ए.ओ. सी-इन-सी के रूप में पदोन्नति के लिए योग्य थे, किन्तु अपेक्षित शेष बची सेवा की कमी के कारण उन पर ध्यान नहीं दिया गया। उनके वेतन का नियमितीकरण किस प्रकार किया जाएगा?
	(a)	Air Marshal Kapoor, though fit for promotion as AOC-in-C in July 2017, was overlooked due to lack of requisite residual service? How will his pay be regulated? (3 Marks)
	(ख)	एक अफसर को छुट्टी नियमावली के नियम 23 के अधीन स्वीकृत अशक्तता पर छुट्टी के दौरान रैंक का पूर्ण वेतन प्रदान किया गया था। टिप्पणी करें।
	(b)	Full pay of rank was admitted to an officer during his leave on invalidment granted under Rule 23 of leave Rules. Comment? (4 Marks)
	(ग)	विंग कमांडर सैनी को उस योग्यता के लिए योग्यता वेतन प्रदान किया गया था जो कमीशन रैंक में अफसर की प्रविष्टि के लिए अपेक्षित न्यूनतम थी। टिप्पणी करें।
	(c)	Wing Commander Saini was given qualification pay for a qualification which was the minimum required for the entry of the officer in commissioned rank. Comment? (3 Marks)
2.	(क)	एक अफसर जो बिना छुट्टी के 45 दिनों तक अनुपस्थित था, उसके वेतन और भत्ते को किस प्रकार और किसके अनुमोदन के अधीन स्वीकार किया जाएगा?
	(a)	How would the pay and allowances of an officer who was absent for 45 days without leave be admitted and under whose approval? (3 Marks)
	(ख)	फ्लाइट कैडेट अग्निहोत्री नवम्बर 2017 से कमीशन-पूर्व प्रशिक्षण प्राप्त कर रहे हैं।
	(b)	Flight Cadet Agnihotri has been undergoing pre-Commission training since November 2017
	(i)	उनकी वृत्तिका (स्टाईपेन्ड) की क्या हकदारी है? What is his entitlement of stipend? (1.5 Marks)
	(ii)	सफलतापूर्वक कमीशन पूर्व प्रशिक्षण प्राप्त करने के पश्चात क्या उनके प्रशिक्षण की अवधि को कमीशन प्राप्त सेवा के रूप में माना जा सकता है? On successful commissioning, would his period of training be treated as commissioned service? (1.5 Marks)
	(ग)	एक चिकित्सा पैरा ट्रुपर पैराशूट वेतन प्राप्त कर रहा है। निम्नलिखित मामलों में इसका क्या प्रभाव पड़ेगा:-
	(c)	A medical paratrooper is in receipt of parachute pay. How would this be affected in the following cases: -
	(i)	जब वह वार्षिक छुट्टी पर है When he is on annual leave (2 Marks)
	(ii)	जब उसे युद्ध-बंदी बना लिया जाता है When he is taken Prisoner of War (2 Marks)

3.	(क)	स्क्वैड्रन लीडर के कार्यकारी रैंक को धारण करने के दौरान स्क्वैड्रन लीडर एन्थोनी हिमालयन पर्वतारोहण संस्थान में प्रशिक्षण के लिए इच्छा प्रकट करते हैं और एक प्रशिक्षण पाठ्यक्रम प्राप्त करते हैं। उनके वेतन और भत्तों और कार्यकारी रैंक पर इसका क्या प्रभाव पड़ेगा?
	(a)	Squadron Leader Anthony volunteers for and undergoes a training course at the Himalayan Mountaineering Institute, while holding the acting rank of Squadron Leader. What will be its effect on his pay and allowances and acting rank? (4 Marks)
	(ख)	फ्लाइट लेफ्टिनेन्ट रमेश की सिविलियन वस्त्र मर्दे नष्ट हो गईं। किन आधारों पर उन्हें क्षतिपूर्ति प्रदान की जा सकती है?
	(b)	Articles of Flt. Lt. Ramesh's civilian clothing got destroyed. On what grounds can the compensation be given to him? (3 Marks)
	(ग)	वारंट अफसर महेश्वरी रुपये 3600 प्रतिमाह की निचली दर पर ग्रुप 'एक्स' वेतन प्राप्त कर रहे हैं।
	(c)	Warrant Officer Maheshwari is in receipt of Group 'X' pay at the lower rate of Rs. 3600 per month.
	(i)	किन परिस्थितियों के अधीन वे उच्चतर दर पर ग्रुप 'एक्स' वेतन को प्राप्त करने के लिए पात्र हो सकते हैं? वह उच्चतर दर क्या होगी? Under what circumstances can he become eligible to draw 'Group 'X' pay at the higher rate? What would be that higher rate? (2 Marks)
	(ii)	क्या ग्रुप 'एक्स' वेतन की गणना किसी विशिष्ट उद्देश्य के लिए की जाती है? कृपया उल्लेख करें। Is Group 'X' pay counted as pay for any specific purpose? Please specify. (1 Mark)
4.	(क)	विंग कमांडर सक्सेना एक समय में आकस्मिक छुट्टी की सामान्य हकदारी से आगे 10 दिन अधिक तक रुक गए। कमांड मुख्यालय द्वारा अधिक दिनों तक रुके रहने को विनियमित कर दिया गया है। टिप्पणी करें।
	(a)	Wing Commander Saxena overstayed casual leave by 10 days beyond the normal entitlement at a time. The over stay has been regularized by Command HQ. Comment. (4 Marks)
	(ख)	जयपुर में तैनात ग्रुप कैप्टन शर्मा भारतीय लोक प्रशासन संस्थान के एक सदस्य हैं। उन्हें भारतीय लोक प्रशासन संस्थान की बैठक में भाग लेने के लिए 9 दिनों की विशेष आकस्मिक छुट्टी प्रदान की गई थी। उन्होंने बैठक में भाग लेने के लिए यात्रा भत्ता/दैनिक भत्ता का अग्रिम भी आहरित किया था। टिप्पणी करें।
	(b)	Group Captain Sharma, posted at Jaipur, is a member of the Indian Institute of Public Administration (IIPA). He was granted 9 days of special casual leave to attend the meeting of IIPA. He also drew TA/DA advance for attending the meeting. Comment. (3 Marks)
	(ग)	मास्टर वारंट अफसर सिंह को 32 दिनों की छुट्टी प्रदान की गई थी जिसके बारे में बाद में पता चला कि वह अनियमित है। छुट्टी को विनियमित करने और समायोजित करने वाला सक्षम प्राधिकारी कौन है और वह किस प्रकार की जाएगी?
	(c)	Master Warrant Officer Singh was granted 32 days of leave which was detected to be irregular later on. Who is the competent authority to regularize and adjust the leave and how? (3 Marks)

5.	(क)	क्या अनुदेश पाठ्यक्रम में विदेश भेजे गए भारतीय वायुसेना के कार्मिकों को वार्षिक छुट्टी प्रदान की जा सकती है? यदि हां तो कब और स्वीकृति प्राधिकारी कौन होगा?
	(a)	Can annual leave be granted to Indian Air Force personnel sent abroad on course of instruction? If so, when and who would be the sanctioning authority? (3 Marks)
	(ख)	फ्लाइट लेफ्टिनेन्ट सान्याल दिनांक 20.05.2015 से 35 दिनों की वार्षिक छुट्टी पर थे। उन्हें सिविल मुकदमे में सरकारी दस्तावेज प्रस्तुत करने के लिए न्यायालय में दिनांक 04.06.2015 को बुलाया गया था। वे दिनांक 08.06.2015 को ही वापस लौट सके। उनकी छुट्टी की हकदारी पर इसका क्या प्रभाव पड़ेगा?
	(b)	Flt. Lt. Sanyal was on 35 days annual leave from 20.05.2015. He was summoned to court to produce official document in a civil suit on 04.06.2015. He could go back only on 08.06.2015. What effect would this have on his entitlement of leave? (3 Marks)
	(ग)	कार्पोरल मिश्रा दिनांक 20.6.2017 से 5.7.2017 तक आकस्मिक छुट्टी पर थे। वे दिनांक 30.6.2017 को बीमार पड़ गए और फलतः वे दिनांक 21.8.2017 तक छुट्टी से अधिक दिनों तक ठहर गए। निम्नलिखित मामलों में अधिक दिनों तक ठहर जाने की अवधि को विनियमित करने वाला सक्षम प्राधिकारी कौन होगा:-
	(c)	Corporal Mishra was on casual leave from 20-6-2017 to 5-7-2017. He fell sick on 30-6-2017 and consequently had to overstay the leave upto 21-8-2017. Who would be the competent authority to regularize the period of over stay in the following cases:-
	(i)	उन्होंने घर पर उपचार प्राप्त किया He took treatment at home (2 Marks)
	(ii)	उन्होंने अस्पताल में उपचार प्राप्त किया He took treatment in a hospital. (2 Marks)
6.	(क)	वायुसेना प्रमुख ने अपनी सेवानिवृत्ति पर नई दिल्ली स्थित मुख्यालय से अपने चयनित निवास स्थान बैंगलुरु के लिए अपने परिवार और असबाब के साथ भारतीय वायुसेना के एक वायुयान से निःशुल्क हवाई यात्रा का उपभोग किया। क्या यह नियमानुसार है?
	(a)	The Chief of Air Staff, on his retirement, availed a free airlift by an IAF plane along with his family and baggage, from HQrs at Delhi to his selected place of residence, Bengaluru. Is this in order? (3 Marks)
	(ख)	एयर कमोडोर बेदी लंदन में भारतीय राजनयिक मिशन में तैनात हैं। उन्होंने अपने परिवार को लंदन में रख लिया है किन्तु अपने 18 वर्षीय पुत्र को अपने अध्ययन को जारी रखने के लिए भारत में ही छोड़ दिया है। क्या निम्नलिखित मामलों में पुत्र 'संतान अवकाश पैसेज' के लिए हकदार होगा:
	(b)	Air Commodore Bedi is posted in the Indian diplomatic Mission at London. He has shifted his family to London but has left his son, aged 18, in India for pursuing his studies. Would the son be entitled for 'Children Holiday Passage' in the following cases:
	(i)	यदि वह राष्ट्रीय रक्षा अकादमी में अध्ययन कर रहा था। If he was studying at National Defence Academy. (1.5 Mark)
	(ii)	यदि वह भारत में पत्राचार के माध्यम से शिक्षा प्राप्त कर रहा है।

	<p>If he is receiving education in India through a correspondence course. (1.5 Mark)</p> <p>(iii) यदि वह भारत में एक मान्यता प्राप्त इंजीनियरिंग कालेज में अध्ययन कर रहा है और उसकी माता उसके साथ रहने के लिए वापस भारत आ जाती हैं तो क्या हकदारी प्रभावित होगी?</p> <p>If he is studying in a recognized engineering college in India, would the entitlement be affected if his mother came back to India to stay with him?</p> <p>(2 Marks)</p>
(ग)	<p>मास्को में भारतीय राजनयिक मिशन में प्रतिनियुक्ति पर रहने वाले एक वायुसैनिक ने विदेश में दिनांक 23.5.2016 को विवाह कर लिया। उसका मास्को में कार्यकाल दिनांक 10.12.2016 को समाप्त हो गया। भारत में लौटते समय उसके साथ आने वाली अपनी पत्नी के लिए क्या वह निःशुल्क परिवहन का दावा करने का हकदार होगा?</p>
(c)	<p>An airman who was on deputation to the Indian Diplomatic Mission at Moscow, got married abroad on 23-5-2016. His tenure in Moscow ended on 10-12-2016. Will he be entitled to claim free conveyance for his wife accompanying him on his return to India?</p> <p>(2 Marks)</p>
<p><b>भाग III – वैकल्पिक</b></p> <p><b>SECTION III – Optional</b></p>	
<p><b>उप-भाग (ग) – नौसेना</b></p> <p><b>Sub-Section (C) – Navy</b></p>	
1.	<p>कृपया निम्नलिखित पर टिप्पणी करें:-</p> <p>Please comment on the following:-</p>
(क)	<p>नौसेना का एक अफसर 145 दिनों की अवधि के लिए मुख्यालय, पश्चिमी कमान से आई.एन.एस. शिवाजी, लोनावला के लिए अस्थाई ड्यूटी पर लगाया जाता है। अफसर के यात्रा भत्ता दावे पर कार्रवाई करने के दौरान रक्षा लेखा प्रधान नियंत्रक (नौसेना) मुम्बई के यात्रा भत्ता अनुभाग के वरिष्ठ लेखापरीक्षक ने यह आपत्ति उठाई कि दैनिक भत्ता की स्वीकृति के लिए अवधि बहुत लंबी है।</p>
(a)	<p>A Naval officer is deputed on temporary duty from HQ Western Naval Command to INS Shivaji, Lonavla for a period of 145 days. While processing the TA claim of the officer, the Sr. Auditor in TA Section, PCDA(N)(Mb) raised an observation that the period is too long for admitting DA.</p> <p>(3 Marks)</p>
(ख)	<p>दिनांक 20 फरवरी 2016 के स्थानान्तरण आदेश के द्वारा पियूष सिंह, पैटी अफसर आई.एन.एस. गरुड़, कोच्चि से विशाखापट्टनम के लिए स्थानान्तरण के अधीन था जिसमें नई यूनिट में रिपोर्ट करने की तारीख 10 अगस्त 2016 के रूप में थी। 16 अप्रैल से प्रारम्भ होने वाले शैक्षणिक सत्र के लिए संतान के प्रवेश को समर्थ बनाने के लिए नाविक ने अपने परिवार को 22 मार्च 2016 को विशाखापट्टनम संचलित कर दिया। क्या परिवहन व्यय का वहन सरकार द्वारा किया जाएगा?</p>
(b)	<p>Vide Transfer Order dated 20 Feb 16, Piyush Singh, Petty Officer was under transfer from INS Garuda, Kochi to Visakhapatnam with date of reporting to new unit as 10 Aug 16. To facilitate his child's admission for the academic session starting from Apr 16, the sailor moved</p>

		his family to Visakhapatnam on 22 mar 16. Is the conveyance expenditure to be borne by the state? (3 Marks)
	(ग)	कुलभूषण सिंह, रक्षा सिविलियन ने दिनांक 02 जुलाई, 2010 को नौसेना में कार्यभार ग्रहण किया और सेवा अभिलेख में अपने गृह नगर की घोषणा अप्रैल 2011 में की। क्या इसे नियंत्रण प्राधिकारी द्वारा स्वीकार किया जा सकता है?
	(c)	Kulbhushan Singh, Defence Civilian, joined Navy on 02 Jul 2010 and declared his home town in the service records in Apr 2011. Can this be accepted by the Controlling Authority? (4 Marks)
2.	(क)	बी. कुमार, एम.सी.पी.ओ. कारवार में तैनात है और वहां परिवार सहित निवास कर रहा है। तथापि उसकी पुत्री दिल्ली में अध्ययनरत है और छात्रावास में रह रही है। 2017 के दौरान उसने अपनी पुत्री को छोड़कर अपने परिवार के साथ अपने गृह नगर के लिए छुट्टी यात्रा रियायत का उपभोग कर लिया है। वर्ष 2017 में पुत्री की छुट्टी यात्रा रियायत की क्या हकदारी है?
	(a)	B Kumar, MCPO is posted in Karwar and resides there with his family. His daughter, however, is studying in Delhi and stays in a hostel. During 2017 he has availed his LTC to home in Kanpur with his family except his daughter. What is the LTC entitlement of the daughter in the year 2017? (3 Marks)
	(ख)	जहां दोनों पति और पत्नी सरकारी सेवा में हैं, वहां छुट्टी यात्रा रियायत के दौरान सेवा कार्मिकों की छुट्टी नकदीकरण की क्या हकदारी है?
	(b)	What is the entitlement for leave encashment of Service Personnel during LTC where both husband and wife are in Government Service? (3 Marks)
	(ग)	लेफ्टिनेन्ट कमांडर नागर ने सामग्री संगठन, मुम्बई में खरीद अफसर की ड्यूटी का निर्वहन किया। अफसर तीन साल पूर्व नौसेना से सेवानिवृत्त हो गये और वह नई दिल्ली में बस गए हैं। सामग्री संगठन में अफसर के कार्यकाल के दौरान की गई एक खरीद के संबंध में केन्द्रीय अन्वेषण ब्यूरो द्वारा एक जांच की गई थी और भूतपूर्व अफसर को साक्ष्य के लिए विधि न्यायालय के समक्ष उपस्थित होने के लिए मुम्बई बुलाता है। चूंकि जांच उस अवधि से संबंधित है जिस अवधि को उसने सरकारी हैसियत से व्यतीत किया था, अतः क्या अधिकारी के यात्रा भत्ता/दैनिक भत्ता का व्यय सरकारी कोष से किया जा सकता है? यात्रा भत्ता के प्रावधानों सहित विस्तार से टिप्पणी करें।
	(c)	Lt Cdr Nagar carried out duties of Purchase Officer in Material Organisation, Mumbai. The Officer retired from Navy three years back and has settled down in New Delhi. A CBI enquiry on one of the purchases during the officer's tenure in Material Organisation was conducted and a Court of Law summons the ex-Officer to appear before it in Mumbai for evidence. Can the officer's TA/DA be paid from the state exchequer as the investigation pertains to the period he spent in his official capacity? Comment in detail along with TR provisions. (4 Marks)
3.		लेफ्टिनेन्ट वैद्य ने अपनी 50 दिनों की वार्षिक छुट्टी की अवधि के दौरान वतन अग्रिम के लिए निवेदन किया है। Lt Vaidya has requested for an Advance of Pay during his leave period of 50 days annual leave.

	(क)	भुगतान की जाने वाली अग्रिम की धनराशि कितनी होगी? कृपया इस पर टिप्पणी करें कि अग्रिम के लिए सकल वेतन पर विचार किया जाता है अथवा निवल वेतन पर।
	(a)	What shall be the amount of advance to be paid? Please comment on whether gross pay or net pay is considered for advance. (4 Marks)
	(ख)	वार्षिक छुट्टी के लिए प्रदान किए गए अग्रिम की वसूली किस प्रकार की जाएगी?
	(b)	How would the advance paid for the annual leave be recovered? (3 Marks)
	(ग)	यदि अफसर से पिछले अग्रिम के अधीन एक धनराशि अभी भी बकाया है तो अग्रिम के लिए दावा का विनियमन किस प्रकार किया जाएगा?
	(c)	How is the claim for advance regulated in case an amount is still outstanding under a previous advance from the Officer? (3 Marks)
4.	(क)	जे. सिंह, पैटी अफसर 04 जुलाई, 2016 की प्रभावी तारीख से 35 दिनों (31+04 दिन यात्रा समय) की 2016 की वार्षिक छुट्टी की शेष बची अवधि पर गए। उन्हें छुट्टी से वापस बुला लिया गया और नाविक ने यूनिट में 25 जुलाई, 2016 को कार्यभार ग्रहण कर लिया। चूंकि जिस उद्देश्य के लिए नाविक को वापस बुला लिया गया था वह पूर्ण हो चुका है, अतः नाविक वापस छुट्टी पर जा सकता है। वह शेष हकदारी छुट्टी कितनी होगी जिसे नाविक को प्रदान किया जा सकता है। कृपया आकलन करें और आकलन के समर्थन में संगत विनियम का उल्लेख करें।
	(a)	J Singh, Petty Officer proceeded on 35 days (31 + 04 Travel Time) balance of annual leave of 2016 with effect from 04 Jul 2016. He was recalled from leave and the Sailor joined the Unit on 25 Jul 16. The Sailor can proceed back on leave as the purpose for which he was recalled has been completed. What would be the balance entitled leave that can be granted to the Sailor? Please calculate and cite the relevant regulations in support of the calculation. (5 Marks)
	(ख)	पी. कुमार, लीडिंग सी मैन अपने गृह नगर दिल्ली के लिए 2016 की वार्षिक छुट्टी के एक भाग (पी/ए/एल) के रूप में 30 दिनों के लिए 10 अगस्त की प्रभावी तारीख से गए। जब वे छुट्टी पर थे उसी दौरान 22 से 25 अगस्त 2016 तक की चार दिनों की अवधि के दौरान एक पाठ्यक्रम में भाग लेने के लिए नाविक को अस्थाई ड्यूटी पर देहरादून भेजे जाने की आवश्यकता पड़ी थी। परिवहन के हकदार माध्यम से दिल्ली से देहरादून का नाविक का यात्रा समय 2 दिनों का है। देहरादून में अस्थायी ड्यूटी के पश्चात नाविक को छुट्टी की शेष अवधि प्रदान की गई है। नाविक अपने पोत पर वापस कब कार्यभार ग्रहण कर सकता है?
	(b)	P Kumar, Leading Seaman proceeded on 30 days part of annual leave (P/A/L) of 2016 with effect from 10 Aug 16 to his Home Station at Delhi. Whilst he was on leave there was a requirement to depute the Sailor on Temporary Duty to Dehradun to attend a course of a duration 4 days from 22 to 25 Aug 16. The travelling time from Delhi to Dehradun in the entitled mode of conveyance of the Sailor is 2 days. The Sailor has been granted with balance of the leave post Ty Duty at Dehradun. When should the Sailor join his Ship back? (5 Marks)
5.		निम्नलिखित पर संक्षिप्त टिप्पणी लिखें: Write short notes on the following:
	(क)	भाषा पुरस्कार



	(a)	Language Awards	(3 Marks)
	(ख)	अशौर्य पुरस्कार	
	(b)	Non Gallantry Awards	(3 Marks)
	(ग)	प्रशिक्षण की लागत की वापसी	
	(c)	Refund of cost of training	(4 Marks)
6.		<p>भारतीय नौसेना के अल्पावधि सेवा कमीशन प्राप्त अफसरों की निम्नलिखित छुट्टी हकदारी पर संक्षिप्त टिप्पणी लिखें</p> <p>Write a brief note on the following Leave entitlements of Short Service Commissioned officers of Indian Navy:</p>	
	(क)	निर्योग्यता पर छुट्टी	
	(a)	Leave on invalidment	(3 Marks)
	(ख)	नियुक्ति की समाप्ति पर छुट्टी	
	(b)	Leave on termination of engagement	(5 Marks)
	(ग)	नौसेना एविएशन अफसरों की बीमारी की छुट्टी	
	(c)	Sick Leave of Naval Aviation officers	(2 Marks)
<b>भाग III – वैकल्पिक</b> <b>SECTION III – Optional</b>			
<b>उप-भाग (घ) – फैक्ट्री</b> <b>Sub-Section (D) – Factory</b>			
1.	(क)	‘अपवाद (एक्सेप्ट) प्रणाली’ किसे कहते हैं? अपवाद प्रणाली में कार्यरत फैक्ट्रियों में विनिर्माण किए गए उपकरणों की गणना भंडार बही में किस प्रकार की जाती है?	
	(a)	What is ‘Except System’? How are the manufactured components in Factories working on Except system accounted for in Store Ledger?	(4 Marks)
	(ख)	निम्नलिखित आंकड़ों से आयुध फैक्ट्री में विनिर्मित एक मद की यूनिट उत्पादन लागत का पता लगाएं:	
	(b)	Find the unit Cost of Production of an article manufactured in Ordnance Factory from the following data:	
		(6 Marks)	
		स्वीकृत संख्या	
		Quantity Accepted : 200 संख्या/Nos	
		मूल श्रम	
		Basic Labour : रुपये/Rs. 1000	
		प्रत्यक्ष श्रम	
		Direct Labour : रुपये/Rs. 2500	

		प्रत्यक्ष सामग्री Direct Material : रुपये/Rs. 20000 परिवर्ती उपरिव्यय VOH : 250% स्थिर उपरिव्यय FOH : 150% लौटाया गया अवशिष्ट Scrap Returned : रुपये/Rs.1500
2.	(क)	आयुध फैक्ट्रियों में कार्यरत औद्योगिक कर्मकारों का वर्गीकरण किस प्रकार किया जाता है? प्रत्येक ट्रेड में मास्टर क्राफ्ट्समैन की संख्या का कितना प्रतिशत है?
	(a)	How are the Industrial workers working in Ordnance Factories classified? What is the percentage of the number of Master Craftsman in each trade? (6 Marks)
	(ख)	निम्नलिखित दिए गए आंकड़ों से उस संख्या का पता लगाएं जिसे असामान्य रूप से अस्वीकृत कर दिया गया है।
	(b)	From the data given below, find out the quantity that has been abnormally rejected. (4 Marks)
		आदेशित संख्या Qty Ordered : 250 संख्या/Nos विनिर्मित संख्या Qty Manufactured : 270 संख्या/Nos अस्वीकृत संख्या Qty rejected : 48 संख्या/Nos स्वीकृत संख्या Qty accepted : 222 संख्या/Nos अनुमत्य अधिकतम अस्वीकृति % : 10% Maximum Rejection % allowed: 10%
3.	(क)	निम्नलिखित के लिए उपभोग के दिनों की संख्या के संदर्भ में मालसूची को रखने की स्थिति का आकलन करने के लिए फार्मूला बताएं:
	(a)	Give the formula for calculating the status of holding of inventory in terms of no. of days of consumption for: (6 Marks)
	(i)	भंडार हाथ में Store-in-hand
	(ii)	कार्य-प्रगति पर Work-in-Progress

		(iii) विनिर्मित मद Finished Article
		(iv) विनिर्मित उपकरण Finished Component
	(ख)	वारंट शब्द से आप क्या समझते हैं? आयुध और सचल पुर्जा उपकरणों के उत्पादन के लिए वारंट की क्या आवश्यकता है?
	(b)	What do you understand by the term Warrant? What is the duration of warrant for production of ordnance and carriage components? (4 Marks)
4.	(क)	उन कालावधियों की सीमा कितनी है जितने तक एक औद्योगिक कर्मचारी को निम्नलिखित के अधीन छुट्टी प्रदान की जा सकती है :
	(a)	What is the limit of spells upto which leave can be granted to an Industrial Employee under: (5 Marks)
	(i)	फैक्ट्री अधिनियम Factories Act
	(ii)	सी.डी.एस. (आई.ई.) नियम 1954 में विभागीय नियम Departmental Rules in CDS(IE) Rules 1954
	(ख)	एक आयुध फैक्ट्री के एक औद्योगिक कर्मचारी को नवम्बर 2017 के माह में 2 दिनों का निष्क्रिय काल और दिसम्बर 2017 के माह में ½ दिन का निष्क्रिय काल प्रदान किया गया था। दोनों महीनों में उसकी छुट्टी हकदारी पर निष्क्रिय काल का क्या प्रभाव पड़ेगा?
	(b)	An Industrial Employee of an Ordnance Factory is granted Idle Time of 2 days in the month of November 2017 and 1/2 day Idle Time in the month of December 2017. What effect on his leave entitlement would the Idle time have in both the months? (5 Marks)
5.	(क)	फैक्ट्री स्टेट के टाइप III क्वार्टर में निवास करने वाला वाहन फैक्ट्री, जबलपुर का एक सिविलियन कर्मचारी अपनी सेवानिवृत्ति के पश्चात अपने स्वयं के आवास में बस जाना चाहता है। इस मामले में उसकी सम्मिश्र स्थानांतरण ग्रांट के लिए क्या हकदारी होगी?
	(a)	A civilian employee of Vehicle Factory, Jabalpur residing in Type III Quarters of the Factory Estate intends to settle down in his own house at Jabalpur after his retirement. What would be his entitlement for Composite Transfer Grant in this case? (5 Marks)
	(ख)	स्मॉल आर्म्स फैक्ट्री, कानपुर में कार्यरत ऑक्जिलरी वायुसेना बल के एक सदस्य श्री रमेश शर्मा को वायुसेना बल द्वारा गुवाहाटी में आयोजित वार्षिक प्रशिक्षण कैंप के लिए बुलाया जाता है। उन्हें 25.09.2017 (अपराह्न) को अपनी ड्यूटी से मुक्त कर दिया जाता है और वे 26.09.2017 (पूर्वाह्न) को कैंप के लिए प्रस्थान करते हैं। वे दिनांक 28.09.2017 को गुवाहाटी पहुंचते हैं और प्रशिक्षण के लिए 8.30 बजे पूर्वाह्न को रिपोर्ट करते हैं।
	(b)	Sh. Ramesh Sharma, a member of Auxiliary Air Force, employed in Small Arms Factory, Kanpur is called for Annual Training camp held in Guwahati by the Air Force. He is relieved from duties on 25.09.2017 (AN) and proceeds for the camp on 26.09.2017 (FN). He reaches Guwahati on 28.09.2017 and reports for training at 08.30 AM.
	(i)	उनके मामले में मार्गस्थ अवधि को किस प्रकार माना जाएगा?

		How the transit period is to be treated in his case? (2 <sup>1/2</sup> marks) (ii) मार्गस्थ अवधि के दौरान उनके वेतन और भत्ते का भुगतान किस प्राधिकारी द्वारा किया जाना अपेक्षित है? Which authority is required to pay his pay and allowances during the transit period? (2 <sup>1/2</sup> marks)
6.	(क)	एक अशक्त संतान की किस आयु तक एक महिला कर्मचारी को संतान देखभाल छुट्टी प्रदान की जा सकती है? अशक्तता के लिए क्या मापदण्ड है और छुट्टी स्वीकृति प्राधिकारी द्वारा किन किन दस्तावेजों का सत्यापन किया जाना होगा?
	(a)	Upto what age of a disabled child, can Child Care Leave be granted to a woman employee? What criteria for disability and what documents would have to be verified by the leave sanctioning authority? (5 Marks)
	(ख)	एक आयुध फैक्ट्री का एक सिविलियन कर्मचारी छुट्टी यात्रा रियायत पर दो स्थानों के बीच गैर सरकारी परिवहन द्वारा यात्रा करता है जो किसी भी लोक/सरकारी परिवहन साधन से जुड़ा नहीं है। क्या वह यात्रा के लिए प्रभारों की प्रतिपूर्ति के लिए पात्र होगा? कृपया स्पष्ट करें।
	(b)	A civilian employee of an Ordnance Factory on LTC undertakes journey by Private transport between two places not connected by any public/Government means of transport. Will he be eligible for reimbursement of charges for the journey? Please explain. (5 Marks)

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