

SAS Part-II Exam(CBT)
Paper-VI: Service Regulations
(Practical- With Books)

1. Government accounts is prepared on
 - a. Cash basis only
 - b. Cash basis with few exceptions of book adjustments
 - c. Accrual basis only
 - d. Pro-forma basis only
2. Contingency Fund of India contains
 - a. One Major Head
 - b. Two Major Heads
 - c. Three Major Heads
 - d. Four Major Heads
3. Cash balance of the Government is maintained by
 - a. SBI
 - b. Accredited Bank
 - c. Scheduled Bank
 - d. RBI
4. A Government servant under suspension is entitled to a subsistence allowance. Deductions of the following nature is not made from the subsistence allowance
 - a. House rent and allied charges
 - b. Contribution under CGHS
 - c. Premia due on Postal Life Assurance Policies
 - d. Subscription to GPF
5. The full powers to authorise air travel to non-entitled officers is delegated to
 - a. Head of the department
 - b. Financial Advisor of the Administrative ministries
 - c. Secretaries of the Administrative ministries
 - d. Secretary Expenditure, Ministry of finance
6. A Government servant not in permanent employ shall be granted Extra Ordinary Leave on any one occasion not in excess of
 - a. One month
 - b. Three months
 - c. Four months
 - d. Six months
7. No Government servant shall be granted leave of any kind for a continuous period exceeding
 - a. Three years
 - b. Four years

- c. Five years
 - d. Six years
8. The Leave Travel Concession shall be admissible during
- a. Earned Leave only
 - b. Earned Leave and Casual Leave only
 - c. Casual Leave and Special Casual Leave only
 - d. Any period of Leave
9. For the purpose of LTC home town once declared may be changed by the Government Servant
- a. Once in entire service period
 - b. Twice in entire service period
 - c. Cannot be changed
 - d. Can be changed any number of times
10. Claims for reimbursement of central Government servants in respect of a particular spell of illness should ordinarily be preferred within
- a. Three months from the date of completion of treatment
 - b. Four months from the date of completion of treatment
 - c. Six months from the date of completion of treatment
 - d. Nine months from the date of completion of treatment
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 Paper-VI: Service Regulations
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Question No.	Key	Authority	Question No.	Key	Authority
1	b	GFR, 2017, Rule 74			
2	a	GFR, 2017, Rule 77			
3	d	GFR, 2017, Rule 85			
4	d	FR 53(I) Gol Orders -5			
5	c	FRSR II(TA Rules), SR 48 B, Gol Orders -4			
6	b	FRSR III (Leave Rules), SR 32			
7	c	FRSR III (Leave Rules), SR 12			
8	d	LTC Rules, Rule-7			
9	c	LTC Rules, Rule-5			
10	a	Medical Attendance Rules, Rule 11, Gol decisions-8			

SAS Part-II Exam(CBT)

Paper-VII: Works, Stores and Internal Audit

(Practical- With Books)

1. Administrative control in respect of original works is exercised in two stages, viz.,
 - a. Technical Sanction & Administrative Approval
 - b. Technical Sanction & Acceptance of Necessity
 - c. Acceptance of Necessity & Administrative Approval
 - d. Acceptance of Necessity & Financial Concurrence
2. Forms of contracts generally used for all original works are
 - a. Lump Sum Contracts
 - b. Term Contracts
 - c. Percentage Rate Contracts
 - d. Measurement Contracts
3. A record of Cash Assignment amount, daily transactions and the balance is maintained by the GE on
 - a. IAFA-275
 - b. IAFA-276
 - c. IAFA-277
 - d. IAFA-278
4. A revised Administrative Approval of the Competent Financial Authority is required on delay in commencement of works beyond
 - a. Four months
 - b. Six months
 - c. Nine months
 - d. Twelve months
5. A Register of Military Buildings is maintained in every military station showing complete details of all buildings and structures held on charge, on
 - a. IAFW-2168
 - b. IAFW-2268
 - c. IAFW-2169
 - d. IAFW-2269
6. A record showing the number of rations drawn by the unit is maintained monthly on
 - a. IAFZ-3030
 - b. IAFZ-3031

- c. IAFZ-3032
 - d. IAFZ-3033
7. Which of the following Army training establishments is a Category "B" establishment?
- a. Ajmer Rashtriya Military School, Ajmer
 - b. Army Clerks Training School, Aurangabad
 - c. Army School of Physical training, Pune
 - d. Army Postal Service Centre, Kamptee
8. Which of the following orders published by the unit can be categorised as Part-II Order?
- a. Guards and duties
 - b. Audit boards
 - c. Hospital admission and discharge
 - d. Equipment
9. An individual subject to the Army Act may be declared as 'deserter' when he has been absent from duty without due authority for a period of
- a. 30 days
 - b. 60 days
 - c. 90 days
 - d. 120 days
10. In the PAO the Part II orders containing the punishment occurrences are grouped under
- a. Group I-A
 - b. Group I-B
 - c. Group II-A
 - d. Group II-B

SAS Part-II Exam(CBT)

Paper-VII: Works, Stores and Internal Audit

(Practical- With Books)

Question No.	Key	Authority	Question No.	Key	Authority
1	c	MES Regulations, Para 127			
2	a	MES Regulations, Para 403			
3	c	MES Regulations, Para 535			
4	d	DWP2007, Para-31			
5	a	MES Regulations, Para 381			
6	d	Stores Accounting Instructions(SAI), Para153			
7	d	DSR-1987, Para-258			
8	c	DSR-1987, Para-584			
9	a	OM-X, Para 273			
10	b	OM-X, Para 120			

Paper –VIII
SAS Part-II Examination
IFA System with elements of Law

1. Procurement proposals of Ministry of Defence are not appraised by Department of Expenditure, Ministry of Finance. The correct reason is:
 - a. DFPR-1978 is not applicable to Ministry of Defence in relation to expenditure debitable to Defence Estimates.
 - b. Ministry Finance has exempted Ministry of Defence from the purview of appraisal
 - c. As per norms laid down by the CCS, appraisal by Ministry of Finance is not needed for defence acquisition proposals.
 - d. None of the above.
2. Which of the following is not correct with respect to E-procurement in the Government of India:
 - a. It is mandatory for Ministries/ Departments to receive all bids through e-procurement portals in respect of all procurements of goods only.
 - b. Ministries/ Departments which do not have a large volume of procurement or carry out procurements required only for day-to-day running of offices and also have not initiated e procurement through any other solution provided so far, may use e-procurement solution developed by NIC. Other Ministries/ Departments may either use e procurement solution developed by NIC or engage any other service provider following due process.
 - c. In individual case where national security and strategic considerations demands confidentiality, Ministries/ Departments may exempt such cases from e-procurement after seeking approval of concerned Secretary and with concurrence of Financial Advisers.
 - d. In case of tenders floated by Indian Missions Abroad, Competent Authority to decide the tender, may exempt such case from e-procurement.
3. Acquisition of defence equipment under the Defence Acquisition Procedures is categorised in the following categories.
 - i. Buy (Indian – Indigenously Designed Developed and Manufactured) i.e. Buy (Indian-IDDM).
 - ii. Buy (Indian).
 - iii. Buy and Make (Indian).
 - iv. Buy (Global - Manufacture in India).
 - v. Buy (Global).

In decreasing order of priority, the correct priority of categories will be :-

- a. i, ii, iii, iv, v
 - b. ii, i, iii, v, iv
 - c. iii, i, v, vi, ii
 - d. i, ii, iii, v, iv
4. As per the Delegation of Financial Powers to Defence Services 2021, in case of procurement by Defence Attache in a country, IFA coverage will be given by:-
- a. Counsellor-coord in Indian Embassy
 - b. Authority nominated by Indian Ambassador in that country
 - c. Indian Ambassador in that country
 - d. Counsellor-coord in Indian Embassy or any other authority nominated by Indian Ambassador in that country
5. In case of procurement through the PAC mode, internal audit may be required to check :
- a. At least 10 (ten) per cent of such cases
 - b. At least 5 (five) percent of such cases
 - c. At least 15 (Fifteen) percent of such cases
 - d. At least 20 (twenty) percent of such cases
6. Which rule of General Financial Rules, 2017 lays down the Fundamental Principles of Public Procurement:
- a. Rule 149
 - b. Rule 144
 - c. Rule 146
 - d. Rule 147
7. In fixing or revising minimum rates of wages under the Minimum Wages Act 1948, different minimum rates of wages may be fixed for-
- a. Different scheduled employments and different localities;
 - b. Different classes of work in the same scheduled employment;
 - c. Adults, adolescents, children and apprentices;
 - d. All of the above
8. In cases where the Ministry/ Department has challenged an arbitral award and, as a result, the amount of the arbitral award has not been paid, what percentage of the arbitral award (which may include interest up to date of the award) shall be paid by the Ministry/ Department to the contractor/ concessionaire against a Bank Guarantee (BG):
- a. 60%
 - b. 100%
 - c. 30%
 - d. 75%

9. As per the delegation of Financial Powers Defence Services -2021, the powers for PAC tendering and Single Tendering cases will be what percentage of powers mentioned in each sub-schedule:
- 100% and 50% respectively
 - 50% and 75% respectively
 - 50% and 100% respectively
 - 50% in both the cases
10. Under QCBS selection of a consultant, what is the maximum weightage that can be given to the technical proposals :-
- 70%
 - 50%
 - 80%
 - 60%
11. As per the Indian Contract Act 1872, in which of the following instances the agreement is void:
- A agrees to sell to B a specific cargo of goods supposed to be on its way from England to Bombay. It turns out that, before the day of the bargain, the ship conveying the cargo had been cast away and the goods lost. Neither party was aware of these facts.
 - A agrees to buy from B a certain horse. It turns out that the horse was dead at the time of the bargain, though neither party was aware of the fact.
 - A, being entitled to an estate for the life of B, agrees to sell it to C. B was dead at the time of the agreement, but both parties were ignorant of the fact.
 - All of the above

Question No	Correct Answer	Authority	Remarks
1	a	Rule 26 of DFPRs-1978	
2	a	Rule 160 of GFRs	
3	a	Chapter 1, DAP-2020	
4	d	Note under respective schedule of DFPDS 2021	
5	a	Para 4.6.2 of Manual of Procurement of Goods	
6	b	Rule 144 of GFRs	
7	d	Section 3 of Minimum Wages Act 1948	
8	d	Para 9.9.3 (i) of Manual of Procurement of Goods	
9	a	Para 3.8 of the guidelines related to schedules of Financial Powers in DFPDS-2021	
10	c	Rule 192 of GFRs, Para 6.9.2 of Manual of Procurement of Goods	
11	d	Article 20 of the Indian Contract Act 1872	

Paper –IX

SAS Part-II Examination

Accountancy with Elementary Costing

Accountancy

1. As per the ICAI Accounting Standards, which of the following does not qualify as a contingent liability :
 - a. A possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the enterprise
 - b. A present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation;
 - c. Present obligation that arises from past events but is not recognised because a reliable estimate of the amount of the obligation cannot be made
 - d. None of the above.

2. Which of the following depreciation method takes into account the interest lost on the acquisition of an asset?
 - a. Annuity method
 - b. Sum of the digits Method
 - c. Fixed percentage on original cost or fixed instalments or straight line method
 - d. Fixed percentage on diminishing balance or reducing instalments method

3. Which of the following does not qualify as current or floating Assets:
 - a. Government Securities
 - b. Stocks of Goods
 - c. Amounts due from the customers
 - d. Balance at bank

4. Which of the following is not one of the main principles of preparing Trading and Profit and Loss Accounts:
 - a. Only revenue receipts, that is to say, sale proceeds and other incomes should be entered.
 - b. Only revenue expenses without the losses should be taken into account.
 - c. Expenses and incomes relating only to the period for which the accounts are being prepared should be considered.
 - d. All expenses and incomes relating to the period concerned should be considered even if the expense has not yet been paid in cash or the income has not yet been received in cash.

5. As per the ICAI Accounting Standards , which of the following is classified as inventories:
 - a. Assets held for sale in the ordinary course of business
 - b. Assets in the process of production for sale in the ordinary course of business
 - c. Assets in the form of materials or supplies to be consumed in the production process or in the rendering of services
 - d. All of the above

Elementary Costing

6. In cost accounting, which of the following is correct:
 - a. PRIME COST = Direct Labour + Direct Material + Direct Chargeable Expenses
 - b. PRIME COST = Direct Labour + Direct Material
 - c. PRIME COST = Direct Labour + Direct Material + Direct Chargeable Expenses+ Indirect Expenses of the Factory Sections (Overhead for production)
 - d. None of the above
7. Which of the following is not an indirect material in cost accounting:
 - a. Primary packing materials like cartons, wrappings, card-board boxes, etc.
 - b. Stores used in maintenance of machinery, buildings, etc., like lubricants, cotton waste, bricks and cements
 - c. Stores used by the service departments, i.e., non-productive departments like Power House, Boiler House and Canteen, etc., and
 - d. Materials which due to their cost being small, are not considered worthwhile to be treated as direct materials
8. Which of the following is not correct with respect to cost accounting:
 - a. It provides information to the management for proper planning, operation, control and decision making
 - b. It records the expenditure in an objective manner, i.e. according to the purpose for which the costs are incurred.
 - c. It gives information through cost reports to management as and when desired.
 - d. It classifies, records and analyses the transactions in a subjective manner, i.e. according to the nature of expense.
9. Which of the following is not an advantage of using cost accounting:
 - a. A cost system reveals unprofitable activities, losses or inefficiencies occurring in any form such as wastage of man power, idle time and lost time, wastage of material in the form of spoilage, excessive scrap etc.,
 - b. Cost Accounts furnish suitable data and information to the management to serve as guides in making decisions involving financial considerations.
 - c. Cost Accounting is useful for price fixation purposes.
 - d. None of the above
10. Which of the following is not considered as direct labour in cost accounting:
 - a. Labour engaged on the actual production of the product or in carrying out of an operation or process
 - b. Labour engaged in adding the manufacture by way of supervision, maintenance, tool setting, transportation of material etc.
 - c. Inspectors, analysts etc., specially required for the production
 - d. Clerical staff and labour employed in security office.

Question No	Correct Answer	Authority	Remarks
1	d	Accounting Standard-29 of ICAI	
2	a	Chapter XI-Depreciation, Book: Introduction to Accountancy by T.S. Grewel	
3	a	Chapter I-Introduction, Book: Introduction to Accountancy by T.S. Grewel	
4	b	Chapter VIII-Final Accounts, Book:- Introduction to Accountancy by T.S. Grewel	Correct principle is -only revenue expenses together with the losses should be taken into account
5	d	Accounting Standard-2 of ICAI	
6	a	Chapter-II of Office Manual Part VI	
7	a	The Institute of Cost Accountants of India	
8	d	The Institute of Cost Accountants of India	
9	d	The Institute of Cost Accountants of India	
10	d	The Institute of Cost Accountants of India	