

DEFENCE ACCOUNTS DEPARTMENT
S.A.S. EXAMINATION -PART-I
DECEMBER, 2013

PAPER- I (ORGANISATION AND FUNDAMENTALS OF AUDIT AND ACCOUNTS)

SUBJECT: WORKS, STORES AND INTERNAL AUDIT

Time Allowed: 3 Hours

Max.Marks:100

Notes:

- 1 Out of 16 questions, only 12 questions should be attempted by the candidates
- 2 Each question carries Eight marks. Four marks are reserved for general excellence.
- 3 Answers to all part questions 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.

1 Please name the number of Principal IFA's positioned each at the Army, Navy and Air Headquarters?

Ans. Principal IFA's created at Army Hqrs.
Principal IFA Army/O
Principal IFA Army/M
Principal IFA Army/Q
Principal IFA created at Naval Hqrs.
Principal IFA Navy
Principal IFA's created at Air Hqrs.
Principal IFA Air

(Authority: Para-5, Chapter-1, OM Part-I)

2 The Head of the Army is the Chief of Army Staff, he is assisted by the Vice Chief, Principal Staff Officers and Head of Branches. Please answer the following:

(a) Please state the number of PSOs and name them?

Ans. COAS is assisted by the VCAS and 4 PSOs
(i) Deputy Chief of Army
(ii) Adjutant General
(iii) Quarter Master General
(iv) Master General Ordnance

(b) Please state the number of Heads of Branches and name them?

Ans. There are 2 Heads of branches they are
(i) Military Secretary
(ii) Engineer in Chief

(Authority: DSR Part-I, Chapter-1 and also mentioned in Appendix "A" to the DSE-Army)

3 Please mark the following as True/False:

(a) The C&AG shall hold office for a term of 5 (five) years or till the age of 65 years.

Ans. **FALSE(6 Years Term)**

(b) The C&AG shall draw a salary equal to the Chief Justice of the Supreme Court.

FALSE(Judge of Supreme Court)

(c) The power to grant/refuse leave to the C&AG shall vest with the President of India

TRUE

