

LIMITED DEPARTMENTAL EXAMINATION, 2017

Manipur Finance Service

(Account and Audit)

(With Books)

PAPER-V

Time Allowed: Two Hours

Maximum Marks: 100

I N S T R U C T I O N S

DO NOT OPEN THIS QUESTION BOOKLET SEAL UNTIL YOU ARE TOLD TO DO SO

1. Immediately after the commencement of the examination, you should check that this Test Booklet does not have any unprinted or torn or missing pages or items, etc. If so, get it replaced by a complete Test Booklet.
2. Write your Roll Number on the Test Booklet in the Box provided alongside.
3. This Test Booklet contains 100 items (questions). Each item comprises four responses (answers) written as **(a), (b), (c) and (d)**. You will select the response which you feel is correct and want to mark on the answer sheet.
4. You have to mark all your responses **ONLY** on the separate Answer Sheet provided. Also read the directions in the Answer Sheet. Fill in all the entries in the Answer Sheet correctly, failing which your Answer Sheet shall not be evaluated.
5. Count the number of questions attempted carefully and write it down in the space provided in the OMR Sheet. This has to be verified by the Invigilator before leaving.
6. After you have completed filling in all your responses on the Answer Sheet and the examination has concluded you should hand over to the Invigilator the Answer Sheet (in original). **You are permitted to take away 2nd Copy of OMR Answer Sheet and the Test Booklet.**
7. All items carry equal marks.
8. Candidature would be cancelled in case of non-compliance with any of these instructions.
9. There will be **NO PENALTY** for wrong answers.

Question Starts

1. The combined Finance and Revenue Accounts of the Union and State Governments are prepared by -
 - (a) Indian Audit and Accounts Department ;
 - (b) Central Accounting Organisations of the Union Government ;
 - (c) Indian Accounts Department ;
 - (d) Comptroller and Auditor General of India.
2. The person whose duty it was to check such accounts became known as the auditor, the word being derived from the word 'Audire' which is a -
 - (a) French word ;
 - (b) Greek word ;
 - (c) Japanese word ;
 - (d) Latin word.
3. From January 26, 1950 (the date of commencement of the Constitution), as per Structure of Administration, India has been constituted into a Union of States comprising -
 - (a) 25 States and 7 Union Territories ;
 - (b) 27 States and 6 Union Territories ;
 - (c) 29 States and 7 Union Territories ;
 - (d) 32 States and 7 Union Territories.
4. The executive power of the Union vests in the -
 - (a) Lok Sabha ;
 - (b) Rajya Sabha ;
 - (c) President ;
 - (d) Prime Minister.
5. The executive power of the State vests in the -
 - (a) Legislature ;
 - (b) Chief Minister ;
 - (c) Governor ;
 - (d) Chief Secretary.
6. As per Article _____ of the Constitution of India, each State has a separate Consolidated Fund entitled the 'Consolidated Fund of the State' into which the revenues received by the Government of the State, loans raised by that Government by the issue of Treasury Bills, loans or ways and means advances and moneys received by that Government in repayment of loans are credited and from which the expenditure of the State, when authorized by the appropriate Legislature, is met -
 - (a) Article 265 ;
 - (b) Article 266 ;
 - (c) Article 267 ;
 - (d) Article 268.
7. A statement of its estimated annual receipts and expenditure is prepared by each Government and presented to its Legislature. The Union Territory Governments present the Statement to its Legislature with the previous approval of the President. This 'Annual Financial Statement' is commonly known as the -
 - (a) Statement of Accounts ;
 - (b) Statement of Receipt and Expenditure ;
 - (c) Statement of Receipt and Payment ;
 - (d) Budget.
8. In order to have a meaningful reflection of the national development effort and also as a means for evaluating the progress of projects against set targets as well as to serve as a tool for securing the efficient management of operations entrusted to the Administration, a system of _____ has been introduced both at the Centre and in the States.
 - (a) Action Plan ;
 - (b) Rapid Action Target ;
 - (c) Performance Budgeting ;
 - (d) Zero Base Budgeting.

9. The Finance Bill containing the annual taxation proposals is considered and passed by the Legislatures only after the Demands for Grants have been Voted and the total expenditure is known. Then it enters the Statute as the _____.

- (a) Finance Act ;
- (b) Appropriation Act ;
- (c) Public Debt Act ;
- (d) Contingency Fund of India Act.

10. The term 'Ways and Means' refers to methods of maintaining the Government's daily cash balance at a level sufficient to meet its day-to-day requirements. All moneys received by or on behalf of Government either as dues of Government or by way of deposits, remittance or otherwise enter into the cash balance. The _____ acts as the Banker to the Central and State Government (except Jammu and Kashmir and Sikkim).

- (a) State Bank of India ;
- (b) United Bank of India ;
- (c) Central Bank ;
- (d) Reserve Bank.

11. Generally, the current receipts of Governments fall short of the current expenditure during the earlier part of the financial year and sometime exceptionally heavy payments in excess of cash balance have also to be made. In such cases, the Central Government borrows from the Reserve Bank against issue of _____, whenever necessary, for replenishing its cash balance.

- (a) Fully-Vouched Contingent Bill ;
- (b) Scale-Regulated Contingent Bill
- (c) Countersigned Contingent Bill ;
- (d) Treasury Bills.

12. All the States are divided into a number of 'districts' and at the headquarters of each district there is a Government treasury called the _____ with one or more sub-treasuries.

- (a) State Treasury ;
- (b) Directorate of Treasury ;
- (c) District Treasury ;
- (d) Government Treasury.

13. The Treasury Rules of each State Government provide that moneys may be received and payments made on behalf of the State Government, as well as Union Government, including Union Territory Governments and other State Governments.

After the departmentalization of accounts of the Union Government, however, only certain limited category of transactions relating to the Union Government are permitted to be routed through the _____ and such transactions are initially taken under 'Suspense' pending settlement by cheque / demand draft with the Pay and Accounts Officer of the Ministry / Department concerned, by the Accountant General.

- (a) Sub-Treasury ;
- (b) District Treasury ;
- (c) State Treasury ;
- (d) Government Treasury.

14. At present, only the Loans / Grants from the Central Government to the States and the repayments of the loans and the interest by the State Governments to the Centre are settled through the medium of the _____ and in other cases, the system is of settlement by cheque /draft.

- (a) Controller of Accounts ;
- (b) Director General of Accounts ;
- (c) Comptroller & Auditor General
- (d) Central Accounts Section of the Reserve Bank.

15. The initial accounts of receipts and payments on behalf of the State Governments are maintained at the State Treasuries in the respective States who compile and render them monthly to the _____ concerned.

- (a) Controller of Accounts of the Department ;
- (b) Pay and Accounts Office ;
- (c) Accountant General ;
- (d) Director General of Accounts.

16. An important duty of Audit in relation to borrowings is to see that the proceeds of loans are properly brought to account and that they are expended only on objects for which the loans were originally raised or to which borrowed moneys may properly be applied in accordance with the sound principles of _____.
- Public Debt ;
 - Institutional Finance ;
 - Public Finance ;
 - Private Finance.
17. The currency of India consists of coins issued under the Indian Coinage Act, 1906, as amended from time to time, one rupee notes issued by the Ministry of Finance and bank notes issued by Reserve Bank of India. Under the provisions of the Reserve Bank of India Act, 1934, the sole right to issue bank notes in India has been vested in the Reserve Bank with effect from April, ____.
- 1934 ;
 - 1935 ;
 - 1936 ;
 - 1937.
18. Bank notes issued by the Reserve Bank are of denominational value of two rupees, five rupees, ten rupees and one hundred rupees in Ashoka Pillar and _____ designs and are legal tender throughout India.
- Rajendra Prasad ;
 - Krishnamachari ;
 - Mahatma Gandhi
 - Jawaharlal Nehru.
19. At treasuries and sub-treasuries situated at places where there is no branch or agency of the Bank, Government holds the _____ responsible for keeping sufficient funds to meet all Government disbursements and for maintaining the balances as low as possible in order that money may not be locked up unnecessarily.
- Ministry of Finance ;
 - Governor of RBI ;
 - Currency Officers ;
 - Treasury Officer.
20. The transfer of funds between treasuries and sub-treasuries and branches and agencies of the Reserve Bank is effected for the most part through the medium of currency chests belonging to the _____.
- Ministry of Home Affairs ;
 - Ministry of Finance ;
 - Controller of Accounts ;
 - Reserve Bank of India.
21. Assuming that there are no transactions elsewhere, the deposit of currency and bank notes in a currency chest decreases the amount of such notes in circulation and the deposit of rupees and rupee notes in the chest increases the assets of the _____.
- Department of Currency Management ;
 - Department of Education and Protection Department
 - Issue Department of the Bank ;
 - Department of Banking Regulation.
22. With the phenomenal growth and in the functions of Government involving huge outlays, accounts acquired a new dimension and the necessity for a more meaningful classification of transactions for presentation of Government operation in terms of functions, programmes and activities was actually felt. A team (_____) set up by the Government of India went into this question and made recommendations for reforming the structure of budget and accounts.
- Bhattacharjee Committee ;
 - Ambedkar Committee ;
 - Mukherjee Committee ;
 - Patel Bhai Committee.
23. The recommendations of the team were accepted by the Government of India and the Comptroller and Auditor-General of India, with the approval of the President, prescribed revised classification Government transactions which were given effect to from _____, by the Union, State and Union Territory Governments.
- 1972-73 ;
 - 1973-74 ;
 - 1974-75 ;
 - 1975-76.

24. The Government Accounts are kept in the main _____ of accounts viz. (a) Consolidated Fund of India or State or Union Territory; (b) Contingency Fund of India or State or Union Territory and (c) Public Account.

- (a) Divisions ;
- (b) Parts ;
- (c) Major Head ;
- (d) Minor Head.

25. In Part-II, namely, Contingency Fund, of the Accounts are recorded the transactions connected with the Contingency Fund set up by the Government of India or of a State or Union Territory Government under _____ of the Constitution / Section 48 of the Union Territories Act, 1963.

- (a) Article 267 ;
- (b) Article 268 ;
- (c) Article 269 ;
- (d) Article 270.

26. In Part III, namely, _____, of the Accounts, the transactions relating to Debit (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

- (a) Public Debt ;
- (b) Public Account ;
- (c) Consolidated Fund ;
- (d) Contingency Fund.

27. The main unit of classification in accounts is _____

- (a) Major head ;
- (b) Minor Head ;
- (c) Sub-Head ;
- (d) Sub-Major Head.

28. Major Heads of account falling within the Consolidated Fund generally correspond to -

- (a) Functions ;
- (b) Programme ;
- (c) Activity ;
- (d) Object.

29. With effect from 1st January, 1982 and in the case of Jammu and Kashmir, Maharashtra, Manipur and Sikkim from 15th January, 1982, State Governments have been entrusted with their consent, in terms of Clause (1) of _____ of the Constitution, the functions of the Central Government under Article 150 of the Constitution in so far as such functions relate to the opening of sub-heads and detailed heads of accounts under the various Major and Minor Heads of Accounts in the State concerned.

- (a) Article 258 ;
- (b) Article 259 ;
- (c) Article 260 ;
- (d) Article 261.

30. The detailed classification of account heads in Government Accounts and the order in which the Major and Minor Heads shall appear in all account records shall be such as are prescribed by the Central Government from time to time on the advice of the _____.

- (a) Assistant Comptroller & Auditor General ;
- (b) Additional Deputy Comptroller & Auditor General ;
- (c) Deputy Comptroller & Auditor General ;
- (d) Comptroller & Auditor General.

31. With effect from _____, the President in terms of Clause (1) of Article 239 of the Constitution, has directed the Administrators of the Union Territories of Arunachal Pradesh, Daman and Diu, and Pondicherry, subject to his control, also to discharge the functions of the Central Government under Article 150 of the Constitution in so far as such functions relate to the opening of sub-heads and detailed heads of accounts under the various Major and Minor Heads of Accounts within their respective territories.

- (a) 1st January, 1987 ;
- (b) 1st March, 1987 ;
- (c) 1st April, 1987 ;
- (d) 1st June, 1987.

32. In the coding pattern, the 1st digit in the Major Heads under 'Receipt Heads' (Revenue Account) is either 0 or 1, and the first digit for corresponding Major Heads for the same function in the Sections 'Expenditure Heads' (Revenue Account) 'Expenditure Heads' (Capital Account), and 'Loans and Advances' are derived by adding the number ____ to the first digit in the Major Heads in the 'Receipt Head' (Revenue Section).

- (a) 0 or 02 ;
- (b) 2 ;
- (c) 3 ;
- (d) 4.

33. Taxes collected by Government are classified under -

- (a) Consolidated Fund ;
- (b) Contingency Fund ;
- (c) Public Account ;
- (d) Public Debt.

34. The treasury system under which the District Treasury is the basic unit and the focal point for the primary record of financial transactions of Government in the District with sub-treasuries under it at the Taluks / Tehsils in the District, was evolved more than ____.

- (a) 40 years ago ;
- (b) 50 years ago ;
- (c) 80 years ago ;
- (d) a century ago.

35. The _____ if the District is in general charge of the treasury and is personally responsible for its general administration, for the correctness of its returns and the punctuality of their submission, and for the safe custody of the cash and other valuables it contains ; but he takes no part in the daily routine of treasury business.

- (a) Block Development Officer concerned ;
- (b) Sub-Deputy Collector concerned ;
- (c) Sub-Divisional Officer concerned ;
- (d) Collector or Deputy Commissioner.

36. Both the _____ and Treasurer being present, the locks and seals of the gates of the strong-room are made over intact by the guard and the room is opened, each official using his own key, and sufficient cash and notes to meet the probable demands of the day are taken out, made over to the Treasurer, and entered in his accounts.

- (a) District Collector ;
- (b) Deputy Commissioner ;
- (c) Assistant Deputy Commissioner ;
- (d) Treasury Officer.

37. In the case of receipts, the treasury checks the correctness of classification and completeness of the _____.

- (a) Bills ;
- (b) Challans ;
- (c) Vouchers ;
- (d) Sub-Vouchers.

38. In the cases where challans are countersigned by the departmental officers and the treasury does not handle cash business of the Government, _____ ensures the correctness of classification and completeness of challans and the depositor makes the remittances direct at the Bank.

- (a) the Treasury Officer ;
- (b) the Sub-Treasury Officer ;
- (c) the Assistant Treasury Officer ;
- (d) the departmental officer countersigning the challans ;

39. Currency Officers (RBI) are responsible for -

- (a) Supplying coins to treasuries ;
- (b) Supplying coins and notes to treasuries ;
- (c) Arranging for transfer of funds between treasuries and banks and remittance of money between treasury and Currency Office ;
- (d) Combination of all these functions.

40. The Finance Accounts of the Government are generally prepared in _____ part(s).

- (a) 1 (one) part ;
- (b) 2 (two) parts ;
- (c) 3 (three) parts ;
- (d) 4 (four) parts ;

41. The Constitution provides to constitute a Finance Commission at intervals of -

- (a) 5 (five) years ;
- (b) 10 (ten) years ;
- (c) 15 (fifteen) years`
- (d) 20 (twenty) years.

42. In the case of payment, claims are presented in the prescribed form at the treasury by the departmental drawing offices or by the public or pensioners. The bills presented by the public are countersigned by _____.

- (a) Village Chowkidar ;
- (b) Member of Panchayat ;
- (c) Municipal Councillor ;
- (d) Departmental Officer.

43. In the case of non-banking treasuries, the treasury also performs the function of _____.

- (a) Checking the bills ;
- (b) Checking the vouchers ;
- (c) Checking the sub-vouchers
- (d) Making the cash payments.

44. The Accountant's balance includes the balances of the sub-treasuries and also the remittances in transit between the treasuries in the district, which have to be deducted before agreement can be effected with the _____.

- (a) Treasury Officer's balance ;
- (b) Sub-Treasury Officer's balance
- (c) Assistant Treasury Officer's balance ;
- (d) Treasurer's balance.

45. The Treasury Officer then verifies the cash, etc., in the hands of the Treasurer as shown in his balance and together with the Treasurer, locks it up under double lock in the strong-room which is then left for the night in-charge of the _____.

- (a) Supervisor ;
- (b) Watchman ;
- (c) Chowkidar ;
- (d) Guard.

46. The working of the treasury proceeds in this from day-to-day and the monthly process is completed by the cash (coin and notes) present in the district treasury on the last day of the month being verified by the _____ himself or , if he is absent from headquarters or is otherwise unable to perform the duty, by a responsible assistant, the cash in each sub-treasury being similarly verified by the local officer-in-charge. An actual cash balance report for the whole district is then drawn up with which the account balance is compared.

- (a) Accountant ;
- (b) Treasurer ;
- (c) District Treasury Officer ;
- (d) Collector.

47. The point has now been reached for the despatch of the monthly returns to the Accountant General. These monthly returns which in the case of treasuries are separate for transactions of the State and for those of the Union, consist of (i) schedules of payment in two parts, the first relating to the payment made from the first to the 10th of the month and the second part to those made during the rest of the month ; (ii) schedule of receipts ; (iii) a list of payments ; and (iv) a cash account. These are written up daily in the treasury from the _____ Cash Book and the registers subsidiary thereto, and the vouchers are day by day numbered, arranged and put away under lock and key.

- (a) Treasurer's ;
- (b) Accountant's ;
- (c) Sub-Treasury Officer's ;
- (d) Treasury Officer's .

48. The first batch of payment schedules, supported by necessary vouchers is sent to the Accountant General on the 10th and 11th of the month ; and the remaining schedules supported by necessary vouchers, the List of Payments and the Cash Account, which is accompanied by a certificate of agreement of the account balance with the balance reported in the cash balance report of the treasury for the last day of the month, are sent on the _____.

- (a) last day of the month ;
- (b) first day of the succeeding month
- (c) 10th day of the succeeding month
- (d) 11th day of the succeeding month.

49. The Schedules, List of Payments and Cash Account described above, as sent from each treasury monthly to the accountant General, represent the first state of compilation of the _____ accounts.

- (a) Divisional ;
- (b) District ;
- (c) Government ;
- (d) Public.

50. In matters of accounts and check at the treasury, the Collector with the Treasury Officer under him, is responsible to the Accountant General whose instructions he is bound to carry out. The Accountant General does not, however, ordinarily interfere with the Collector's responsibility for the _____ working of the Treasury further than by constant correspondent with him for the removal of irregularities detected in the accounts and returns submitted.

- (a) normal ;
- (b) practical ;
- (c) smooth ;
- (d) proper.

51. The system of central audit is confined to the offices of the Accountant s-General (Audit) located in the different _____.

- (a) Towns ;
- (b) Cities ;
- (c) Districts ;
- (d) States.

52. Local audit may be distinguished from inspection in that its purpose is to audit the initial accounts maintained in certain Government institutions and offices on the _____.

- (a) Desk ;
- (b) Table ;
- (c) Allegations ;
- (d) Spot.

53. Here the duties of audit are not confined merely to seeing whether the initial accounts are maintained in proper form or whether the financial rules are properly observed but a test audit of accounts is conducted in sufficient detail to verify the accuracy and completeness of accounts according to the prescribed _____ for the audit of expenditure and receipts of the Union and State Government.

- (a) Rules ;
- (b) Instructions ;
- (c) Provisions ;
- (d) Code.

54. The object of inspection of treasuries by an Audit Officer is to _____ the Revenue authorities in establishing a system of treasury working strictly in accordance with the prescribed rules.

- (a) Help ;
- (b) Guide ;
- (c) Assist ;
- (d) Pull up.

55. The inspecting officer sees that irregularities brought to notice at the previous inspection have been _____ and that the correct procedure is being observed in respect of all matters, the procedure relating to which was considered defective previously.

- (a) Rectified ;
- (b) Removed ;
- (c) Remedied ;
- (d) Corrected.

56. The inspecting officer does not merely confine himself to the routine audit and inspection work. He is allotted one major work or _____ minor works, whether completed or in progress, for a complete analysis and examination of these accounts since commencement.

- (a) One ;
- (b) Two ;
- (c) Three ;
- (d) Four.

57. The main purpose of the local audit is to conduct a test check of the accounts for a particular period to verify the _____ and correctness of accounts.

- (a) True ;
- (b) Correctness ;
- (c) Accuracy ;
- (d) Exact.

58. The periodicity, scope and extent of local audit of the departmental offices and offices of authorities and bodies whose audit of entrusted to the Comptroller and Auditor-General are determined by the _____.

- (a) Government ;
- (b) Local Authority ;
- (c) Local Body ;
- (d) Comptroller and Audit-General.

59. An important element of local audit is the examination of _____ and efficiency of internal control procedures.

- (a) Adequacy ;
- (b) Accuracy ;
- (c) Correctness ;
- (d) Exact.

60. The initial and subsidiary accounts are examined to see that they are _____ maintained in the prescribed form; that financial rules and orders are being carried out and that adequate care and scrutiny are being exercised by the departmental officers to ensure their accuracy.

- (a) Smoothly ;
- (b) Correctly ;
- (c) Properly ;
- (d) Systematically.

61. The tender documents leading to the award of a contract for a work or supply of machinery, equipment, stores, etc., the contract, the design and estimates, the project feasibility report, periodical appraisal reports of a project, cost documents, papers leading to a financial sanction or decision, etc., are _____.

- (a) Checked ;
- (b) Verified ;
- (c) Scrutinized ;
- (d) Examined.

62. The pay and allowances, overtime allowance claims, children's education claims, reimbursement of tuition fees claims and T.A. Bills are _____ with reference to the local records kept in the departmental accounts offices to satisfy about the correctness of the certificates on the basis of which the claims have been drawn and to see that the rules and regulations in regulating such claims have been followed.

- (a) Checked ;
- (b) Verified ;
- (c) Scrutinized ;
- (d) Examined.

63. The service books are _____ to see that (i) a service book is maintained for every non-Gazetted Government servant, (ii) entries of all events in the official career of a Government servant made in the service book and attested by the competent authority, (iii) no alternation is made in the date of birth without the sanction of competent authority; entries in the front page are re-attested every five years, (iv) annual certificate of verification of service is recorded in the service book.

- (a) Checked ;
- (b) Verified ;
- (c) Scrutinized ;
- (d) Examined.

64. In the service book selected for check, the correctness of pay and _____ allowed to the Government servant from time to time for the period to which the check of service book relates, is also to be checked.

- (a) Allowances ;
- (b) Grade pay ;
- (c) Increments ;
- (d) Entitlements.

65. It is also checked that no payment has been made to a Government servant beyond his attaining the age of _____ or on the expiry of term of extension of service sanctioned by competent authority.

- (a) Retirement ;
- (b) Quitting service ;
- (c) Compulsory retirement ;
- (d) Superannuation.

66. A test check of the leave accounts including accounts of persons likely to retire or likely to complete _____ years of qualifying service are checked in detail.

- (a) 10 ;
- (b) 15 ;
- (c) 20 ;
- (d) 30.

67. As a rule, _____ matters which, can be and have been set right on the spot or are of no consequence to the finances of Government, are not mentioned, but if a number of similar points are noticed, they are brought to notice, mentioning the type of error or irregularity with one or more instances, so that proper instructions may be issued for future guidance of the Government servants concerned.

- (a) Trifling ;
- (b) Un-necessary ;
- (c) Useless ;
- (d) Contradictory.

68. Improper and irregular individual transactions are identified and cited as examples to _____ the significance of faulty practices and promote the acceptance of constructive recommendations designed to save money, avoid improper payments or other losses or promote operational efficiency.

- (a) Show ;
- (b) Record ;
- (c) Demonstrate ;
- (d) Exhibit.

69. The statements and figures in relation to any defects or irregularities _____ are based on clear documentary evidence.

- (a) Found ;
- (b) Detected ;
- (c) Noticed ;
- (d) Discovered.

70. Instead of quoting the rules or the order violated, the actual or possible effect of such deviation on the financial interest of Government is to be _____ clearly.

- (a) Reported ;
- (b) Stated ;
- (c) Mentioned ;
- (d) Explained.

71. The Inspection Report is completed by the Inspecting Officer before the audit of the office inspected is _____ and it is not signed until the officer-in-charge of the Office (or any other officer acting on his behalf) has been given the opportunity for reading and discussing it and suggesting any omissions or modifications.

- (a) Abandoned ;
- (b) Closed ;
- (c) Concluded ;
- (d) Finished.

72. The inspection report is kept as brief as possible but the points raised in it are pursued until finally _____.

- (a) Disposed of ;
- (b) Closed ;
- (c) Perused ;
- (d) Settled.

73. The _____ Audit Notes does not require a reply in detail, but it is verified at a subsequent inspection that necessary action has been taken on it.

- (a) Draft ;
- (b) Fair ;
- (c) Typed ;
- (d) Test.

74. Under the Audit and Accounts Order, _____, as adapted, audit of receipts accruing under Debt, Deposit and Remittance heads and of those included in the subsidiary accounts of Government Commercial undertakings devolved under on the Comptroller and Auditor-General under Paragraph 13(1) of the Order and is conducted in such manner and to such an extent as may be prescribed by him.

- (a) 1936 ;
- (b) 1947 ;
- (c) 1950 ;
- (d) 1955.

75. The Comptroller and Auditor-General may, with the approval of and shall if so required by, the President or the Governor of State, audit and report on the receipt of any Department of the Union or State and for this purpose the President or the Governor may, after consultation with the _____, make regulations with respect to the conduct of audit of such Department.

- (a) Finance Minister ;
- (b) Finance Commission ;
- (c) Council of Ministers ;
- (d) Comptroller and Auditor-General.

76. Article _____ of the Constitution and Section 49 of the Government of Union Territory Act, lay down that the Reports of the Comptroller and Auditor-General of India relating to the accounts of the Union/Union Territories with Legislature and the States shall be submitted to the President or the Governor/Administrator, as the case may be, who shall cause them to be laid before each House of Parliament or Legislature.

- (a) 151 ;
- (b) 162 ;
- (c) 370 ;
- (d) 371.

77. Article 151 of the Constitution and Section 49 of the Government of Union Territories Act, _____, thus lay on the Comptroller and Auditor-General the duty for auditing the accounts, not only of expenditure, but also of receipts of the Union / Union Territories with Legislature and the States.

- (a) 1936 ;
- (b) 1947 ;
- (c) 1950 ;
- (d) 1963.

78. The detailed audit of receipts of the other major revenue earning departments like Income Tax, Excise, Sales Tax, etc., was taken up in _____.

- (a) 1936 ;
- (b) 1947 ;
- (c) 1950 ;
- (d) 1960.

79. ____ are collected by the State for general purpose of the community; these do not involve any direct quid pro quo from the State to the tax payer.
- Revenues ;
 - Funds ;
 - Cess ;
 - Taxes.
80. ____ revenues, on the other hand, involve some quid pro quo; these are, generally, receipts in return for supplies and services rendered by the State and include contractual receipts like those from sales of forest produce, gross revenues of service organisations or public utilities like road transport or railways and also surpluses of State commercial enterprises.
- Gross ;
 - Other ;
 - State ;
 - Non-tax.
81. The levy and collection of a tax are regulated by substantive and procedural provisions of a ____.
- Rule ;
 - Act ;
 - Legislature ;
 - Law.
82. A tax assessment is a quasi-judicial act; a non-tax revenue is purely an administrative ____.
- Power ;
 - Action ;
 - Decision ;
 - Arrangement.
83. With the passing of the Comptroller and Audit-General's (Duties, Powers and Conditions of Service) Act, ____, the audit of all receipts is vested in the Comptroller and Auditor-General under an express provision in the Act.
- 1950 ;
 - 1955 ;
 - 1960 ;
 - 1971.
84. The Comptroller and Auditor-General now audits all tax and non-tax ____ of the Union, States and Union Territories.
- Income ;
 - Revenue ;
 - Expenditure ;
 - Receipts.
85. Interpretation of law is a judicial ____.
- Decision ;
 - Order ;
 - Announcement ;
 - Function.
86. Audit has, therefore, to be ____ mainly with regard to the statutory provisions as judicially interpreted.
- Guided ;
 - Streamlined ;
 - Enforced ;
 - Regulated ;
87. Audit may well point out cases where there is an apparent ____ or loophole in the law or where certain provisions in their actual working do not apparently bring out the true legislative intention.
- Irregularity ;
 - Lapses ;
 - Fault ;
 - Lacuna.
88. As for the rules, regulations and instructions issued by the Revenue Departments under their delegated powers, or exemptions granted by them, Audit has to see that these are issued by competent authorities after following the procedures prescribed by ____ and in accordance with the guidelines laid down in the law.
- Parliament ;
 - Legislature ;
 - Government ;
 - Law.

89. The most important function of audit is to see (1) that adequate regulations and procedure have been framed by the Revenue Department to secure an effective check on assessment, collection and proper allocation of taxes; and (2) to satisfy itself by adequate test check that such regulations and procedure are actually being _____.

- (a) Complied with ;
- (b) Followed ;
- (c) Implemented ;
- (d) Carried out.

90. The Indian Audit and Accounts Department is entitled to receive a copy of an order sanctioning expenditure or a sanction which is otherwise to be enforced in audit from the authority competent to accord the _____.

- (a) Approval ;
- (b) Sanction ;
- (c) Order ;
- (d) Expenditure.

91. With the enactment of "The Manipur Local Funds (Accounts & Audit) Act, _____, it has been the statutory duty of Local Fund Audit Department to audit the accounts of Local Authority, such as, Small Town Committees, Municipalities, District Councils, Manipur University, Board of Secondary Education, Khadi & Village Industries Board, etc.

- (a) 1966 ;
- (b) 1976 ;
- (c) 1979 ;
- (d) 1984.

92. In order to maintain uniformity and achieve standardisation in the form of the Audit reports, to facilitate incorporation of certain essential information which ought to be available in the Audit Reports as also to meet the statutory requirements, a model form of Audit Report on the accounts of Local Authority has been prepared as in Annexure - _____.

- (a) A ;
- (b) B ;
- (c) I ;
- (d) II.

93. The following are the rates of audit fee to be levied from the Local Bodies, Autonomous Bodies, etc., as prescribed by the Government of Manipur, Secretariat, Finance Department (PIC) vide Order No. 8/36/89-PIC, dated _____ :-

- (a) 05/07/1966 ;
- (b) 10/04/1975 ;
- (c) 21/09/1979 ;
- (d) 15/11/1989.

94. The Assistant Audit Officer / Supervising Officer of the inspecting team shall submit a bill in triplicate to the D.D.O. & Head of Office showing the particulars, such as, composition of team, accounts audited, number of days taken for audit, rate of audit fee and total amount of the bill payable by the office concerned in the specimen form given in Annexure - _____.

- (a) I ;
- (b) II ;
- (c) III ;
- (d) IV.

95. Cash Book is the most _____ record.

- (a) Important ;
- (b) Fundamental ;
- (c) Original ;
- (d) Compulsory.

96. All receipts are taken into account in _____ in chronological order from Receipt Book.

- (a) Full ;
- (b) Part ;
- (c) Cash Book ;
- (d) Bill Register.

97. All vouchers are kept _____ in chronological order and are numbered serially.

- (a) Tagged ;
- (b) Filed ;
- (c) Clubbed ;
- (d) Properly.

98. All posts for which payments are made have the sanction of the _____.

- (a) Department ;
- (b) Government ;
- (c) Office ;
- (d) Competent authority.

99. The point that need attention in auditing the payments towards wage bills is whether the employment was sanctioned by the _____.

- (a) Competent authority ;
- (b) Office ;
- (c) Department ;
- (d) Government.

100. Whether the detailed plans and estimates have been drawn up in time, duly approved by the _____ specified for the purpose.

- (a) Competent authority ;
- (b) Office ;
- (c) Department ;
- (d) Government.

Question Ends