1. "Civil Accounts Officers" means an Accounts Officer subordinate to the ________
   (a) President of India ;
   (b) Comptroller and Auditor General ;
   (c) Prime Minister of India ;
   (d) Finance Minister of India.

2. "Comptroller and Auditor General" means the ________
   (a) Controller General of Accounts ;
   (b) Controller of Accounts ;
   (c) Director of Accounts ;
   (d) Comptroller and Auditor General of India.

3. By virtue of the provisions of Article ___ of the Constitution, the Comptroller and Auditor General is empowered, with the approval of the President to prescribe the form of initial accounts from which the accounts rendered to the Indian Audit and Accounts Department are compiled or on which those accounts are based.
   (a) 148 ;
   (b) 149 ;
   (c) 150 ;
   (d) 151.

4. The Annual Accounts of each State Government and the Appropriation Accounts are submitted to the Governments of the respective State in pursuance of the provisions of paragraph _____ of the Audit and Accounts Order, 1936.
   (a) 9 ;
   (b) 10 ;
   (c) 11 ;
   (d) 11(4).

5. Following the principles in Article ____, the pay and allowances of Govt. servants shall be classified in accounts as part of the scheme, activity or organizations (sub-0head) under a programme (minor head) below a function (major / sub-major head) to which the service of the Govt. servant closely relate.
   (a) 29 ;
   (b) 39 ;
   (c) 42 ;
   (d) 45.

6. The transit ________ of Government servant proceeding to join an office whether on first appointment, or on transfer, either permanently or as a temporary measure, or on reversion from one department to another should in the absence of special orders to contrary be debited to the office to which he is proceeding.
   (a) Pay and Dearness Allowance ;
   (b) Pay and Special Compensatory Allowance ;
   (c) Salaries ;
   (d) Pay and Allowances.

7. Save as provided below, the travelling expenses of a Govt. servant shall, on whatever duty he may be employed be debited to the same head as his _____
   (a) Travelling Allowance ;
   (b) General Provident Fund ;
   (c) Insurance Fund ;
   (d) Pay.

8. Losses of public money, stores or other property of Government shall be accounted for in accordance with the rules in Chapter _____
   (a) 1 ;
   (b) 4 ;
   (c) 6 ;
   (d) 10.

9. Travel Expenses will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession which falls under “____”
   (a) Contingency Fund ;
   (b) Consolidated Fund ;
   (c) Public Fund ;
   (d) Salaries.

10. Recoveries from private person or bodies (including local funds and Governments outside India) should as a general rule be treated as ___ and not as deduction from expenditure.
    (a) Income ;
    (b) Earnings ;
    (c) Revenue ;
    (d) Borrowings.

11. "Appropriation" means the assignment, to meet specified expenditure, of ____ included in a primary unit of appropriation.
    (a) Receipts ;
    (b) Revenues ;
    (c) Funds ;
    (d) Income.
12. “_____” means a Head of Office, and also any other Gazetted Officer designated by a Department of the Central Government, a Head of Department or an Administrator, to draw bills and make payments on behalf of the Central Government.
   (a) Disbursing Officer;
   (b) Designated Person;
   (c) Controlling Officer;
   (d) Subordinate Officer.

13. “Public Account” means the Public Account of India referred to in Article 266 (__) of the Constitution.
   (a) 2;
   (b) 3;
   (c) 4;
   (d) 5.

14. All moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government Account without delay, in accordance with such general or special rules as may be issued under Articles 150 and ___ of the Constitution.
   (a) 283(1);
   (b) 283(2);
   (c) 283(3);
   (d) 283(4).

15. Under Article ___ of the Constitution all moneys received by or deposited with any officer, employed in connection with the affairs of the Union in his capacity as such, other than Revenues or public money raised or received by Government, shall be paid into the Public Account.
   (a) 150;
   (b) 162;
   (c) 166;
   (d) 284.

16. Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial _____.
   (a) Rules;
   (b) Norms;
   (c) Propriety;
   (d) Properness.

17. Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person or ordinary prudence would exercise in respect of expenditure of his own _____.
   (a) Pocket;
   (b) Fund;
   (c) Source;
   (d) Money.

18. A Controlling Officer shall see not only that the total expenditure is kept within the limits of the authorized grants of appropriation, but also that the funds are allotted to spending units are expended in the public interest and upon objects for which the money was _____.
   (a) Sanctioned;
   (b) Released;
   (c) Provided;
   (d) Appropriated.

19. No contract shall be made by a subordinate authority which has not been directed or authorized to do so by or under the orders of the President in terms of Article ____ of the Constitution.
   (a) 299;
   (b) 299 (1);
   (c) 310;
   (d) 311.

20. Any serious loss of immovable property, such as, buildings, communications, or other works, caused by fire, flood, cyclone earthquake or any other natural cause, shall be reported at once by the subordinate authority concerned to Government through the ___ channel.
   (a) Routine;
   (b) Normal;
   (c) Usual;
   (d) Proper.

21. Detailed rules and procedure regarding assessment, collection, allocation, remission and abandonment of revenue shall be laid down in the regulations of the department responsible for the collection of ______.
   (a) Money;
   (b) Fund;
   (c) Revenue;
   (d) Tax.

22. The financial powers of Government, which have not been delegated to a subordinate authority, shall vest in the _____.
   (a) Home Ministry;
   (b) Railway Ministry;
   (c) Finance Ministry;
   (d) DONER Ministry.
23. Every case of loss of cash in treasuries whether in the course of remittance or out of treasury balance, small coin depot or currency chest, shall be reported to, and dealt with in accordance with the ____ of the Finance Ministry.
(a) Orders ;
(b) Rules ;
(c) Instructions ;
(d) Directions.

24. All financial sanctions and orders issued by a competent authority shall be communicated to the Audit Officer and / or the Accounts Officer, as the case may be, in accordance with such _____ as may be prescribed by general or special orders.
(a) Rules ;
(b) Instructions ;
(c) Directions.
(d) Procedures.

25. Copies of which of the following types of sanctions / orders should be endorsed to the Audit Officer.
(a) Sanctions relating to grant advances to Central Government employees ;
(b) Sanctions relating to appointment / promotion / transfer of Gazetted and non-Gazetted Officers ;
(c) All sanctions relating to creation / continuation / abolition of posts ;
(d) None of the above.

26. All sanctions to expenditure shall indicate the details of the provisions in the relevant grant or appropriation wherefrom the expenditure is to be ____.
(a) Incurred ;
(b) Provided ;
(c) Met ;
(d) Sanctioned.

27. Retrospective effect shall not be given by competent authorities to sanctions relating to revision of pay or grant of concessions to Government servants, except in very special circumstances without the previous consent of the _____
(a) President ;
(b) Prime Minister ;
(c) Home Minister ;
(d) Finance Ministry.

28. A sanction for any fresh charge shall, unless it is specifically renewed, lapse if no payment in whole or in part has been made during a period of ____ from the date of issue of the sanction.
(a) 1 month ;
(b) 6 months ;
(c) 12 months ;
(d) 24 months.

29. A sanction to an advance or a non-refundable part withdrawal from Provident Fund shall, unless it is specifically renewed, lapse on the expiry of a period of ____ months.
(a) 2 ;
(b) 3 ;
(c) 6 ;
(d) 12.

30. The Finance Ministry shall arrange to lay before both the Houses of Parliament, in accordance with the provisions of Article ____ of the Constitution, an Annual Financial Statement also known as the 'Budget' showing the estimated receipts and expenditure of the Central Government in respect of a financial year, before the commencement of that year.
(a) 112 (1) ;
(b) 116 ;
(c) 116 (a)
(d) 132.

31. Every officer receiving money on behalf of the Government should maintain a cash book in Form T.R. - ____.
(a) 1 ;
(b) 2 ;
(c) 3 ;
(d) 4.

32. All monetary transactions should be entered in the cash book as soon as they occur and attested by the _____ in token of check.
(a) Drawing & Disbursing Officer ;
(b) Head of the Office ;
(c) Head of the Department ;
(d) Subordinate Officer.

33. The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible _____ other than the writer of the cash book and initial it as correct.
(a) Officer ;
(b) District Officer ;
(c) Sub-Divisional Officer ;
(d) Subordinate.
34. The totalling of the cash book should be verified and initialled it as correct by the
   (a) Writer of the cash book;
   (b) Drawing & Disbursing Officer;
   (c) Subordinate Officer;
   (d) Head of the Office.

35. When Government moneys in the custody of a Government officer are paid into the Treasury or the Bank, the Head of the Office making such payments should compare the Treasury Officer’s or the Bank’s receipt on the challan or his pass book with the entry in the _____ before attesting it, and satisfy himself that the amount have been actually credited into the Treasury or the Bank.
   (a) Accounts Register;
   (b) Subsidiary Book;
   (c) Register for Accounts Statement;
   (d) Cash Book.

36. An erasure or overwriting of any entry once made in the cash book is strictly ____.
   (a) Warned;
   (b) Avoided;
   (c) Prohibited;
   (d) Unbecoming.

37. All receipts must be written in figures and in words in the original and such other copies of challans in Form T.R. – 6, prescribed in Rule ____.
   (a) 92;
   (b) 93;
   (c) 94;
   (d) 95.

38. Subject as provided in the Rules 76 to 86, the detailed procedure to be adopted in any particular department of the Government with regard to the realization of the Government dues and granting of receipts for the money realized may be prescribed by departmental ____.
   (a) Notification;
   (b) Orders;
   (c) Instructions;
   (d) Regulations.

39. Save as hereinafter provided, Government money not in the custody of a Central Treasury or the Bank shall be kept in strong treasure chest secured by ____ locks of different patterns.
   (a) Two;
   (b) Three;
   (c) Four;
   (d) Five.

40. A bill is a ____ of claims against the Government containing specification of the nature and amount of the claim, either in gross or by items, and includes such a statement presented in the form a simple receipt.
   (a) Document;
   (b) Record;
   (c) Form;
   (d) Statement.

41. A bill or a cheque becomes a voucher only when it is receipted and stamped ”____”.
   (a) Noticed;
   (b) Acknowledged;
   (c) Seen;
   (d) Paid.

42. Receipts, duly stamped, where necessary, for all other payments made on bills shall be given at the time of ____.
   (a) Sanction;
   (b) Release;
   (c) Disbursement;
   (d) Payment.

43. No claims against the Government, other than those by one department against another or by a State Government not preferred within ____ years of their becoming due, can be presented without an authority from the Accountant General.
   (a) Two;
   (b) Three;
   (c) Four;
   (d) Five.

44. When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate in Form T.R - ____ prescribed for the purpose.
   (a) 21;
   (b) 36;
   (c) 70;
   (d) 73.

45. The travelling allowance bills of Government servant proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on return to the headquarters and, as far as practicable, before ____ if the tour has been completed before that date.
   (a) 31st March;
   (b) 30th April;
   (c) 30th June;
   (d) 31st July.
46. The Delegation of Financial Powers Rules, 1995 (Manipur Govt.) came into force on -
(a) 1st January, 1995;
(b) 1st March, 1995;
(c) 1st April, 1995;
(d) 2nd May, 1995.

47. "Administrative Approval" means the formal acceptance by the Department concerned of the proposal for a scheme or project or original work (other than a petty work costing Rs. 5,000/- or under) to be undertaken for the Department either by the Public Works Department or the Department to which the work may have been assigned by the Governor. Taken with the provision of funds in the budget for the specific work, it operates as a financial sanction to the work as defined in Rule -
(a) 2 (a);
(b) 2 (b);
(c) 2 (c);
(d) 2 (e).

48. "Financial Year" means -
(a) 1st January to 31st December;
(b) 1st March to 28th or 29th February;
(c) 1st April to 31st March;
(d) 1st July to 30th June.

49. The sanctioning authority should also indicate on the body of the sanction how the fund is to be -
(a) Earmarked;
(b) Met;
(c) Incurred;
(d) Provided.

50. The expenditure proposals should not be bifurcated merely for the purpose of bringing them under delegated powers, so as to ___ sanction from a higher competent authority.
(a) Get;
(b) Accord;
(c) Obtain;
(d) Evade.

51. The Fundamental Rules came into force wef -
(a) 01/01/1920;
(b) 01/01/1921;
(c) 01/01/1922; and
(d) 01/04/1922.

52. "Cadre" means the strength of a service or a part of a service sanctioned as a separate unit as defined in ____.
(a) FR 9(1);
(b) FR 9(1-A);
(c) FR 9(1-B);
(d) FR 9(4).

53. “Foreign Service” means service in which a Government servant receives his pay with the sanction of Government from any source other than -
(a) Consolidated Fund of India;
(b) Consolidated Fund of a State;
(c) Consolidated Fund of a Union Territory;
(d) All the above.

54. “Fee” means a recurring or non-recurring payment to a Government servant from a source other than -
(e) Consolidated Fund of India;
(f) Consolidated Fund of a State;
(g) Consolidated Fund of a Union Territory;
(h) All the above.

55. “Honorarium” means a recurring or non-recurring payment granted to a Government servant from the -
(i) Consolidated Fund of India;
(j) Consolidated Fund of a State;
(k) Consolidated Fund of a Union Territory;
(l) All the above.

56. "Joining Time" means the time allowed to a Government servant in which to join a new post or to travel to or from a station to which he is posted in terms of -
(a) FR 9(10);
(b) FR 9(11);
(c) FR 9(12);
(d) FR 9(13).

57. “Leave Salary” means the monthly amount paid by Government to a Government servant on leave vide -
(e) FR 9(10);
(f) FR 9(11);
(g) FR 9(12);
(h) FR 9(13).

58. “Subsistence Grant” means a monthly grant made to a Government servant who is not in receipt of pay or leave salary as per -
(a) FR 9(22);
(b) FR 9(23);
(c) FR 9(24);
(d) FR 9(27).

59. “Substantive Pay” means the pay other than -
(a) Special pay;
(b) Personal pay;
(c) Emoluments;
(d) All the above.

60. FR 9(18) defines -
(a) "Month";
(b) "Officiate";
(c) "Overseas Pay";
(d) "Pay".
61. Powers of the President have been delegated to the Administrative Ministries to authorize in relaxation of FR 10, the drawl of pay and allowances for a period not exceeding ___ months in respect of fresh appointment to Government service without medical certificate of health.
   (a) 2 ;
   (b) 3 ;
   (c) 4 ;
   (d) 5.

62. It has been decided that in no case should a person be allowed to join Government service in a pensionable ____ without having been medically examined and found fit.
   (a) Office ;
   (b) Department ;
   (c) Institution ;
   (d) Establishment.

63. Once a candidate is asked by an authority to produce a medical certificate of fitness either for entry into Government service whether in a permanent or temporary capacity or for any other purpose and has actually been examined and declared ___, it is not open to such authority to use its discretion to ignore the certificate that has been produced.
   (a) Unfit ;
   (b) Fit ;
   (c) Suitable ;
   (d) Unsuitable.

64. Under FR 10, no person may be appointed to a post in Government service without a medical certificate of ___
   (a) Fit ;
   (b) Fitness ;
   (c) Suitability ;
   (d) Health.

65. An entry in his Service Book may be made under the signature of the Head of Office that he has furnished the medical certificate of ____
   (a) Fit ;
   (b) Fitness ;
   (c) Health ;
   (d) Suitability.

66. In the case of permanent Government servants, their lien may be retained in the parent Department / Office for a period of ___
   (a) One year ;
   (b) Two years ;
   (c) Three years ;
   (d) Five years.

67. The permanent Government servant may be permitted to retain their lien in the parent Department / Office for ___
   (a) One year more ;
   (b) Two more years ;
   (c) Three more years ;
   (d) Four more years.

68. The lien, as defined in FR, of all permanent Government servants deputed to any one of the developing countries may be retained initially for a period of 2 years extendable to ___ years.
   (a) 2 ;
   (b) 3 ;
   (c) 4 ;
   (d) 5.

69. Allocation of leave salary and pension between Central and State Government has been dispensed with from ____
   (a) 01/01/1987 ;
   (b) 01/03/1987 ;
   (c) 01/04/1987 ;
   (d) 01/06/1987.

70. With effect from ____, confirmation of a Government servant will be made only once in his service in the grade in which he enters Government service.
   (a) 01/01/1988 ;
   (b) 01/04/1988 ;
   (c) 01/06/1988 ;
   (d) 01/09/1988.

71. Under the proviso to Article ___ of the Constitution, the power to make rules regulating the recruitment and conditions of service of persons appointed to public services and posts in connection with the affairs of the Union vests in the President or such persons as he may direct.
   (a) Article 14 ;
   (b) 16 ;
   (c) 116 (1)
   (d) 309.

72. The retirement of a Group B, C & D Government servant takes effect from the last date of the month in which he attains the age of superannuation wef _____.
   (a) 01/04/1964 ;
   (b) 01/01/1973 ;
   (c) 01/11/1973 ;
   (d) 01/04/1974.
73. The retirement of a Group-A Government servant takes effect from the last date of the month in which he attains the age of superannuation wef _____.
   (e) 01/04/1964 ;
   (f) 01/01/1973 ;
   (g) 01/11/1973 ;
   (h) 01/04/1974.

74. The period spent on joining time granted under Article ___, CSR should be treated as duty.
   (a) 220
   (b) 221 ;
   (c) 225 ;
   (d) 227.

75. A person who, though a Barrister, has never practised the profession of _____ is not included in the definition of Barrister.
   (a) Advocate ;
   (b) Lawyer ;
   (c) Legal ;
   (d) Barrister.

76. The date on which Central Civil Service (Classification, Control & Appeal) Rules, 1965 came into force is -
   (a) 1st January ;
   (b) 1st April ;
   (c) 1st June ;
   (d) 1st December.

77. Rule 11 of CCS (CCA) Rules, 1965 deals with the matter relating to ___
   (a) Minor penalty ;
   (b) Major penalty ;
   (c) (a) & (b) above ;
   (d) None of the above.

78. Minor penalties means -
   (a) Censure ;
   (b) Withholding of promotion ;
   (c) Withholding of increments of pay ;
   (d) All the above.

79. Major penalties includes -
   (a) Compulsory retirement ;
   (b) Removal from service ;
   (c) Withholding of increment for not passing any departmental examination according to service terms ;
   (d) (a) & (b) above.

80. State whether the following amounts to penalty within the meaning of Rule 11 of CCS (CCA) Rules, 1965 -
   (a) Non-promotion, after consideration of his case, to a post or grade or service to which he is eligible for promotion ;
   (b) Reduction to lower time scale of pay on request ;
   (c) (a) & (b) above are penalties ;
   (d) (a) & (b) above are not penalties.

81. From the following circumstances, under which can a Government servant be placed under suspension -
   (a) For attending office late ;
   (b) For a case against him in respect of any criminal office ;
   (c) For disobedience ;
   (d) For petty quarrels among the Government servants.

82. Where a penalty of compulsory retirement from service imposed upon a Government servant under suspension is set aside in appeal, whether the order suspension is to be continued ? If so from which date ?
   (a) From the date of original order of compulsory retirement ;
   (b) From the date of original date of suspension ;
   (c) From the date of appeal ;
   (d) Order of suspension need not be continued.

83. Mention the period up to which an order of suspension can be reviewed.
   (a) After a period of 30 days ;
   (b) After a period of 60 days ;
   (c) After a period of 90 days ;
   (d) After a period of 120 days ;

84. When will an order or suspension made or deemed to have been made, not be valid unless extended ?
   (a) After a period of 30 days ;
   (b) After a period of 60 days ;
   (c) After a period of 90 days ;
   (d) After a period of 120 days ;
85. What is the maximum period of suspension that can be extended at a time after review of the competent authority?
(a) 120 days;
(b) 150 days;
(c) 180 days;
(d) 210 days.

86. When the Central Civil Services (Conduct) Rules, 1964 came into force?
(a) 1960;
(b) 1961;
(c) 1963;
(d) 1964.

87. Name the act, conduct and commission of a Government servant which amounts to misconduct.
(a) Rendering prompt and courteous service to the public;
(b) Act in accordance with the Government policies;
(c) Striking work or inciting others to strike;
(d) Maintenance of political neutrality.

88. Name the activity which does not require sanction/permission of the prescribed authority.
(a) To join as volunteers in civil Defence Service;
(b) To accept gifts from near relative and personal friends when the value exceeds prescribed limits;
(c) To accept fee for work done for any private or public body or person;
(d) To participate in ‘shramdhan’ organized by Government Departments or Bharat Sevak Samaj during spare time.

89. Members of Parliament / State Legislature of the area to be invited to public functions organized by Government offices. In such situation, what is the status of M.P. as per the ‘Warrant of Precedence’?
(a) He is above the rank of a Minister;
(b) He is above the rank of a State Governor;
(c) He is above the rank of Secretary to the Government of India;
(d) He is equivalent to the rank of Deputy Secretary of India.

90. What is time-limit prescribed for sending an acknowledgement to a communication/letter received from the Members of Parliament as per the provision of Manual of Office Procedure?
(a) Within 3 days;
(b) Within 7 days;
(c) Within 15 days;
(d) Within 30 days.

91. A post to be created, may be a permanent post or a temporary or a _____ post.
(a) Ad hoc;
(b) Non-permanent;
(c) Non-temporary;
(d) Tenure.

92. Permanent post means a post carrying a _____ rate of pay sanctioned without limit of time.
(a) Definite;
(b) Fixed;
(c) Maximum;
(d) Minimum.

93. Temporary post means a post carrying a definite rate of pay sanctioned for a _____ time.
(a) Fixed;
(b) Short;
(c) Long;
(d) Limited.

94. Tenure post means a permanent post which an individual _____ may not hold for more than a limited period.
(a) Person;
(b) Employee;
(c) Layman;
(d) Government servant.

95. The general provisions relating to creation of posts and the powers delegated to various authorities in regard to creation of posts are contained in the General Financial Rules, ____ and the Delegation of Financial Powers Rules, 1978 as amended from time to time and various instructions issued by the Ministry of Finance (Department of Expenditure) and the Department of Personnel and Training.
(a) 1963;
(b) 1974;
(c) 1975;
(d) 2005.
96. Subject to the restrictions contained in the General Financial Rules, 2005, Ministries of the Central Government, Administrators and Heads of Departments enjoy the powers to create permanent as well as temporary posts vide Rule ____ of the DFP Rules, 1978, in accordance with the provisions contained in Schedules II and III of the said Rules (reproduced below), and instructions issued by the Ministry of Finance from time to time.
(a) 5 ;
(b) 8 ;
(c) 10 ;
(d) 13 .

97. An authority competent to create a post under the provisions of this ____ shall also be competent to continue it beyond the specified period, provided specific budget provision exists in this regard.
(a) Chapter ;
(b) Para ;
(c) Paragraph ;
(d) Schedule .

98. Notwithstanding anything contained in DFP Rules, no post shall be created in the Secretariat Office of a Department of the Central Government unless the scale or rate of pay on which the post is created has been approved by the _____ for a post of similar character under the Central Government.
(a) Parliament ;
(b) Legislature ;
(c) Council of Ministers ;
(d) President .

99. The power conferred on a subordinate authority to create a permanent post may be exercised in creating similar _____ post for the purpose of accommodating the lien of a Government servant who, though entitled to hold a lien against regular permanent post, cannot be so accommodated because of non-availability of such a post.
(a) Temporary ;
(b) Tenure ;
(c) Ad hoc ;
(d) Supernumerary .

100. In all permanent Departments, other than the Posts and Telegraph Department, the administrative Ministries / Departments may, if they are satisfied that the temporary posts are required for work of a permanent nature, convert with the approval of the respective Internal Financial Advisors, ___ of such posts into the level the Deputy Secretaries, including Class IV posts, into permanent ones provided they have been in existence for a continuous period of not less than 3 years.
(a) 25% ;
(b) 50% ;
(c) 75% ;
(d) 90% .

Question Ends.