

Question Starts:

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 (sub0head) 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. A Treasury the cash business of which is conducted by the Bank is called -
 - (a) Local Treasury ;
 - (b) District Treasury ;
 - (c) Sub-Treasury ;
 - (d) Bank Treasury.
12. A Treasury other than a bank treasury is called -
 - (a) Local Treasury ;
 - (b) Non-Bank Treasury ;
 - (c) District Treasury ;
 - (d) Sub-Treasury.
13. Any transaction which cannot be allocated directly to any particular department or to any of the prescribed heads of classification should be entered in the accounts as -
 - (a) Classified Item ;
 - (b) Classified object ;
 - (c) Un-classified Item ;
 - (d) Classified Fund.
14. The transactions of the Central Government in a State treasury should be accounted for in sets of books and registers entirely separate from those of the -
 - (a) Union Government ;
 - (b) Union Territory ;
 - (c) Central Government ;
 - (d) State Government.
15. Transactions relating to other States, whether taking place at a bank or a non-bank treasury should be classified in the "State" section of the treasury accounts under the suspense head -
 - (a) Inter-State Transfer Account – Government of ;
 - (b) Inter-State Suspense Account – Government of ;
 - (c) Inter-State Adjustment Account – Government of ;
 - (d) Inter-State Remittance Account – Government of ;
16. Receipts and payments on account of the Reserve Bank originating in a State treasury or sub-treasury in the State Section of the treasury accounts should be credited or debited to the head -
 - (a) Accounts with the Reserve Bank ;
 - (b) Accounts with the Central Government ;
 - (c) Accounts with other States ;
 - (d) Accounts with Union Territory.
17. Save as otherwise provided in the Account Code, Vol. II or as may be authorised by the Accountant General in any special cases, transactions with, or on behalf of, departments which draw money from the treasury by cheques, without detail as receipts or payments, as the case may be, of the department concerned, should be entered in -
 - (a) Full ;
 - (b) Part and partial ;
 - (c) Lump ;
 - (d) Pro-rata basis.
18. A complete account of cash transactions and book transfers relating to the District treasury including those of the sub-treasuries within its jurisdiction should be kept in -
 - (a) Central Register ;
 - (b) Subsidiary Register ;
 - (c) Register of Adjustment by Transfer ;
 - (d) Cash Book Form T.A.1.
19. Remittances by Forest Officers should be entered in a register in -
 - (a) Form T.A. 12 ;
 - (b) Form T.A. 13 ;
 - (c) Form T.A. 20 ;
 - (d) Form T.A. 22.
20. The account balance at the close of the month should agree with the actual cash balance in the treasury as reported in the Cash Balance Report of the -
 - (a) Day ;
 - (b) Week ;
 - (c) Fortnight ;
 - (d) Month.
21. "Appropriation" means the assignment, to meet specified expenditure, of _____ included in a primary unit of appropriation.
 - (a) Receipts ;
 - (b) Revenues ;
 - (c) Funds ;
 - (d) Income.
22. "_____" 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.

23. "Public Account" means the Public Account of India referred to in Article 266 (___) of the Constitution.
- 2 ;
 - 3 ;
 - 4 ;
 - 5.
24. 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.
- 283(1) ;
 - 283(2) ;
 - 283(3) ;
 - 283(4).
25. 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.
- 150 ;
 - 162 ;
 - 166 ;
 - 284.
26. Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial _____.
- Rules ;
 - Norms ;
 - Propriety ;
 - Properness.
27. 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 _____.
- Pocket ;
 - Fund ;
 - Source ;
 - Money.
28. 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 _____.
- Sanctioned ;
 - Released ;
 - Provided ;
 - Appropriated.
29. 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.
- 299 ;
 - 299 (1) ;
 - 310 ;
 - 311.
30. 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.
- Routine ;
 - Normal ;
 - Usual ;
 - Proper.
31. 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 _____.
- Money ;
 - Fund ;
 - Revenue ;
 - Tax.
32. The financial powers of Government, which have not been delegated to a subordinate authority, shall vest in the _____.
- Home Ministry ;
 - Railway Ministry ;
 - Finance Ministry ;
 - DONER Ministry.

33. 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.
- Orders ;
 - Rules ;
 - Instructions ;
 - Directions.
34. 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.
- Rules ;
 - Instructions ;
 - Directions.
 - Procedures.
35. Copies of which of the following types of sanctions / orders should be endorsed to the Audit Officer.
- Sanctions relating to grant advances to Central Government employees ;
 - Sanctions relating to appointment / promotion / transfer of Gazetted and non-Gazetted Officers ;
 - All sanctions relating to creation / continuation / abolition of posts ;
 - None of the above.
36. All sanctions to expenditure shall indicate the details of the provisions in the relevant grant or appropriation wherefrom the expenditure is to be ____.
- Incurred ;
 - Provided ;
 - Met ;
 - Sanctioned.
37. 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 _____
- President ;
 - Prime Minister ;
 - Home Minister ;
 - Finance Ministry.
38. 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.
- 1 month ;
 - 6 months ;
 - 12 months ;
 - 24 months.
39. 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.
- 2 ;
 - 3 ;
 - 6 ;
 - 12.
40. 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.
- 112 (1) ;
 - 116 ;
 - 116 (a)
 - 132.
41. The estimates shall show separately the sums required to meet expenditure 'Charged' on the Consolidated Fund under Article 112 (3) of the Constitution and sums required to meet other expenditure for which a vote of the Lok Sabha is required under Article ____ of the Constitution.
- 112 (1)
 - 113 ;
 - 113 (2) ;
 - 114.
42. Instructions for preparation of detailed estimates of receipts are contained in Appendix - ____.
- 2 ;
 - 3 ;
 - 4 ;
 - 5.

43. Instructions for preparation of detailed estimates of expenditure are contained in Appendix - ____
 (a) 2 ;
 (b) 3 ;
 (c) 4 ;
 (d) 5.
44. Pending completion of the procedure prescribed in Article 113 of the Constitution for the passing of the Budget, the Finance Ministry may arrange to obtain, a "Vote on Account" to cover expenditure for one month or such longer period as may be necessary in accordance with the provisions of Article ____ of the Constitution.
 (a) 116 ;
 (b) 116 (1) ;
 (c) 116 (2) ;
 (d) 150.
45. All proposals for ____ to establishment, whether permanent or temporary, or for an increase in the emoluments of the existing posts, shall be scrutinized and submitted to the sanctioning authority in accordance with such instructions as may be prescribed in this behalf.
 (a) Decrease ;
 (b) Additions ;
 (c) Abolition ;
 (d) Extension.
46. Appointments in a lower unit or cadre against an equal or greater number of vacancies left unfilled in the higher unit or cadre can be made under GFR ____
 (a) 77 ;
 (b) 78 ;
 (c) 79 ;
 (d) 79 (2).
47. A report of transfer of a Gazetted Government servant shall be signed in Form TR 1 or GFR 33 as required under Rule ____
 (a) 78 ;
 (b) 79 ;
 (c) 79 (2) ;
 (d) 80.
48. Under GFR 79, every person newly appointed to a service or a post under Government shall at the time of the appointment ____ the date of birth by Christian era.
 (a) State ;
 (b) Give ;
 (c) Declare ;
 (d) Notify.
49. If a Government servant is unable to state his exact date of birth but can state the year and month of birth, the ____ or the 16th of the month, respectively, shall be treated as the date of his birth.
 (a) 1st January ;
 (b) 1st March ;
 (c) 1st April ;
 (d) 1st July.
50. GFR 80 (2) lays down that when a Government servant is only able to state his approximate age, his date of birth shall be assumed to be the corresponding date after ____ the number of years representing his age from his date of appointment.
 (a) Adding ;
 (b) Stating ;
 (c) Deducting ;
 (d) Multiplying.
51. The amount which is primarily intended for meeting emergent contingent expenditure is termed as ____.
 (a) Secured Advance ;
 (b) Temporary Advance ;
 (c) Permanent Advance ;
 (d) Lump-sum Advance.
52. The quantum of permanent advance for any organization should not as a rule exceed the monthly average of contingent expenditure for the preceding ____ months.
 (a) 3 ;
 (b) 6 ;
 (c) 12 ;
 (d) 24.
53. Purchases shall be made in the most ____ manner in accordance with the definite requirements of the public service.
 (a) Appropriate ;
 (b) Systematic ;
 (c) Suitable ;
 (d) Economical.

54. Purchase orders shall not be split up to avoid the necessity for obtaining the ___ of higher authority required with reference to the total amount of the orders.
- Approval ;
 - Consent ;
 - Order ;
 - Sanction.
55. Receipt and Issue of stores are dealt with under GFR ____
- 105 ;
 - 106 ;
 - 107 ;
 - 106 & 107, respectively.
56. Every officer receiving money on behalf of the Government should maintain a cash book in Form T.R. - ____.
- 1 ;
 - 2 ;
 - 3 ;
 - 4.
57. All monetary transactions should be entered in the cash book as soon as they occur and attested by the _____ in token of check.
- Drawing & Disbursing Officer ;
 - Head of the Office ;
 - Head of the Department ;
 - Subordinate Officer.
58. 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.
- Officer ;
 - District Officer ;
 - Sub-Divisional Officer ;
 - Subordinate.
59. The totalling of the cash book should be verified and initialled it as correct by the _____
- Writer of the cash book ;
 - Drawing & Disbursing Officer ;
 - Subordinate Officer ;
 - Head of the Office.
60. 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.
- Accounts Register ;
 - Subsidiary Book ;
 - Register for Accounts Statement ;
 - Cash Book.
61. An erasure or overwriting of any entry once made in the cash book is strictly ____.
- Warned ;
 - Avoided ;
 - Prohibited ;
 - Unbecoming.
62. 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 ____.
- 92 ;
 - 93 ;
 - 94 ;
 - 95.
63. 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 _____.
- Notification ;
 - Orders ;
 - Instructions ;
 - Regulations.
64. 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.
- Two ;
 - Three ;
 - Four ;
 - Five.

65. 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.
- Document ;
 - Record ;
 - Form ;
 - Statement.
66. A bill or a cheque becomes a voucher only when it is receipted and stamped "____".
- Noticed ;
 - Acknowledged ;
 - Seen ;
 - Paid.
67. Receipts, duly stamped, where necessary, for all other payments made on bills shall be given at the time of ____.
- Sanction ;
 - Release ;
 - Disbursement ;
 - Payment.
68. 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.
- Two ;
 - Three ;
 - Four ;
 - Five.
69. 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.
- 21 ;
 - 36 ;
 - 70 ;
 - 73.
70. 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.
- 31st March ;
 - 30th April ;
 - 30th June ;
 - 31st July.
71. Pay and allowances can be drawn for the day of the Government servant's death ; the ____ at which death takes place has no effect on the claim.
- Forenoon ;
 - Midday ;
 - Afternoon ;
 - Hour.
72. Contingent charges incurred on the public service are divided into the following classes :-
- Two classes ;
 - Three classes ;
 - Four classes ;
 - Five classes.
73. No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of ____.
- Budget provision ;
 - Budget grants ;
 - Fund ;
 - Sanctioned amount.
74. Save as hereinafter provided in this rule, no pay of any kind and no additions to pay may be drawn on bills for ____.
- Contract contingencies ;
 - Countersigned contingencies ;
 - Special contingencies ;
 - Contingent expenditure.
75. A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a Gazetted Officer to whom this duty has been delegated by the _____, shall be entered against the date of payment of each item.
- Head of the Department ;
 - Head of the Office ;
 - Drawing & Disbursing Officer ;
 - Subordinate Officer.

76. The standard for of the contingent register will be as in Form T.R. - ____.
- 9 ;
 - 19 ;
 - 29 ;
 - 39.
77. Sub-vouchers for petty contingent expenditure shall be prepared in Form T.R.- ____.
- 10-A ;
 - 20-A ;
 - 30-A ;
 - 40-A.
78. Officers whose contingent bills do not require countersignature and who do not embody in their bills charges of any officer dealing separately with the treasury need not submit monthly bills ; they should draw money from the treasury by bills in Form T.R. - ____.
- 20-A ;
 - 30 ;
 - 30-A ;
 - 40.
79. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred, shall be drawn in the abstract bill Form T.R. - ____.
- 31 ;
 - 31-A ;
 - 32 ;
 - 32-A.
80. Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract bills in Form T.R. - ____.
- 31 ;
 - 31-A ;
 - 32 ;
 - 32-A.
81. Pension payments to Central Government pensioners are made out of -
- The Consolidated Fund of India ;
 - Contingency Fund of India ;
 - The Public Account of India ;
 - The Pension Fund of India.
82. Service pension payable in India may be drawn from -
- The Pay and Accounts Office responsible for payment of last dues
 - Any other authorized office of disbursement ;
 - Authorized Public Sector Banks ;
 - All of the above.
83. Provisional pension is payable by -
- The Pay and Accounts Office ;
 - The Head of Office ;
 - The Disbursing Officer ;
 - The Accounts Officer.
84. Under the scheme for simplification of Pension Payment Procedure, the responsibility for payment and accounting of pension has been taken over by -
- Central Pension Accounting Office ;
 - The Pension Fund Regulatory and Development Authority ;
 - The Accountant General ;
 - The Public Sector Banks.
85. Payment of pension can be made only upon Pension Payment Order issued by -
- The Head of Office ;
 - The Pay and Accounts Office ;
 - The Accountant General ;
 - None of the above.
86. In case of commutation of pension, the reduced amount of pension and the date of commutation shall be noted on the Pension Payment Order by -
- The Accountant General ;
 - The Disbursing Officer ;
 - The Head of Office ;
 - The authorised bank.
87. In case of revision, a formal letter of amendment to the PPO shall be issued by -
- The PAO to the Accountant General through Treasury Officer ;
 - The Treasury Officer to the PAO through Accountant General ;
 - The Accountant General to the Treasury Officer through PAO ;
 - The PAO to the Treasury Officer through Accountant General.

88. Where pension is disbursed by a Public Sector Bank, the letter of amendment to PPO shall be issued by -
- The PAO ;
 - The Accountant General ;
 - The Treasury Officer ;
 - The Bank.
89. Pensions fixed at monthly rates (except for the month of March) is payable -
- On the last working day of the month to which they relate ;
 - On the first working day of the next month ;
 - On or after the last working day of the month to which they relate ;
 - None of the above.
90. Pension for the month of March shall be payable -
- On the last working day of the month of March ;
 - On the first working day of the month of April ;
 - On or after the last working day of the month of March ;
 - On or after the first working day of the month of April.
91. The Delegation of Financial Powers Rules, 1995 (Manipur Govt.) came into force on -
- 1st January, 1995 ;
 - 1st March, 1995 ;
 - 1st April, 1995 ;
 - 2nd May, 1995.
92. "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 -
- 2 (a) ;
 - 2 (b) ;
 - 2 (c) ;
 - 2 (e)
93. "Financial Year" means -
- 1st January to 31st December ;
 - 1st March to 28th or 29th February;
 - 1st April to 31st March ;
 - 1st July to 30th June.
94. The sanctioning authority should also indicate on the body of the sanction how the fund is to be ____
- Earmarked ;
 - Met ;
 - Incurred ;
 - Provided.
95. 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.
- Get ;
 - Accord ;
 - Obtain ;
 - Evade.
96. The exercise of a subordinate authority of the power to sanction expenditure is subject to ____ of any general or special direction which the authority delegating powers may issue at any time whether generally or in reference to a particular case.
- See ;
 - Consider ;
 - Follow ;
 - Observance.
97. Provided that the copies of the sanctioning memorandum for the Accountant General, Manipur shall be forwarded by an Officer not below the rank of Under Secretary duly signed by him, "____" in the case of Administrative Department.
- In ink ;
 - In pencil ;
 - In ball-pen ;
 - None of the above.
98. The sanctioning authority should in each case intimate to the Accountant General how the expenditure is proposed to be ____.
- Sanctioned ;
 - Accorded ;
 - Incurred ;
 - Met.

99. The Economy Board consist of -
- (a) Two officers ;
 - (b) Three officers ;
 - (c) Four officers ;
 - (d) None of the above.

100. Who is the Member-Secretary of the Public Investment Board ?
- (a) Chief Secretary ;
 - (b) Commissioner/Secretary (Planning)
 - (c) Commissioner/Secretary (concerned Administrative Department;
 - (d) Commissioner / Secretary (Finance)

Question Ends.