

LIMITED DEPARTMENTAL EXAMINATION, 2017

Manipur Finance Service

(Civil Account and Financial Rules)

(With Books)

PAPER-I

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.

1. "Accountant General" means the head of an office of accounts subordinate to the –
 - (a) President of India ;
 - (b) Comptroller and Auditor General of India
 - (c) Prime Minister of India
 - (d) Finance Minister of India.
2. "State". except where it appears otherwise from the context, refers to State included in the -
 - (a) First Schedule to the Constitution of India
 - (b) Eight Schedule to the Constitution of India
 - (c) Tenth Schedule to the Constitution of India ;
 - (d) Twelfth Schedule to the Constitution of India.
3. The Comptroller & Auditor General of India derives his powers and duties in relation to the Accounts of the Union and of the States from -
 - (a) Article 116 of the Constitution of India ;
 - (b) Articles 149 and 150 of the Constitution of India ;
 - (c) Article 162 of the Constitution of India ;
 - (d) Articles 166 and 309 of the Constitution of India.
4. The Central Government and each of the State Governments have made separate agreements with the Reserve Bank of India by virtue of which the general banking business of the Governments (in which business is included the receipt, collection, payment and remittance of moneys on behalf of Government) is carried on and transacted by the Bank in accordance with and subject to the provisions of the agreement and of the Reserve Bank of India Act,
 - (a) 1922 ;
 - (b) 1934 ;
 - (c) 1947 ;
 - (d) 1950.
5. A statement of closing balance of each Government in the books of the Bank after taking into account all cash transactions in all the offices, branches and agencies of the Bank and the adjusting transactions in its own books is forwarded by the Central Account Section to the Accountant General concerned, at the close of the accounts of -
 - (a) each month ;
 - (b) three months ;
 - (c) six months ;
 - (d) twelve months.
6. 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 11(4) of the Audit and Accounts Order,
 - (a) 1920 ;
 - (b) 1936 ;
 - (c) 1949 ;
 - (d) 1964.
7. The annual accounts of the Central, State and Union Territory Governments which the Comptroller and Auditor General is required to render shall record transactions which take place during a financial year running from -
 - (a) 1st January to 31st December ;
 - (b) 1st April to 31st March ;
 - (c) 1st July to 30th June ;
 - (d) 1st October to 30th September.
8. The Accounts of Government kept in India shall be maintained in -
 - (a) British currency ;
 - (b) Indian currency ;
 - (c) Burmese currency ;
 - (d) Pakistani currency.
9. Each Major Head is allotted a Code which consists of a four digit Arabic number w.e.f. -
 - (a) 01/01/1973 ;
 - (b) 01/01/1986 ;
 - (c) 01/01/1987 ;
 - (d) 01/04/1987.
10. Under Article 150 of the Constitution the accounts of the Union and of the States shall be kept in such form as the Comptroller and Auditor General may prescribe with the approval of the -
 - (a) Speaker of the Parliament ;
 - (b) President ;
 - (c) Controller General of Accounts ;
 - (d) Controller of Accounts.
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 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. A Controlling Officer includes -

- (a) An officer entrusted by the Department with the responsibility of controlling the incurring of expenditure and / or the collection of revenue ;
- (b) A Head of Department ;
- (c) An Administrator of a Union Territory ;
- (d) All of the above.

22. A Head of Office means -
 (a) A Gazetted Government Servant declared as such by the Government or by the Head of Department under whom he may be employed, with the concurrence of the Finance Department of the Government of Manipur ;
 (b) Any other authority declared as such under any general or special orders of the competent authority ;
 (c) Both (a) and (b) ;
 (d) None of the above.
23. An expenditure which is incurred at periodic intervals is a -
 (a) Revenue expenditure ;
 (b) Recurring expenditure ;
 (c) Non-recurring expenditure ;
 (d) Capital expenditure.
24. As per rule 3 of GFR, 1963, all moneys received by or on behalf of the Government, should be brought into Government Account -
 (a) The same day ;
 (b) By the next day ;
 (c) Within 7 days ;
 (d) Without delay.
25. In terms of rule 4 of GFR, 1963, the following shall not be paid into the Public Account -
 (a) Moneys received by or deposited with an officer of the Central / State Government ;
 (b) Revenues or public moneys received by Government ;
 (c) Moneys received by or deposited with the Supreme Court of India or with any other Court (except a High Court) within a Union Territory ;
 (d) None of the above.
26. A Budget in terms of General Financial Rules, 1963 means -
 (a) Income and Expenditure Account of the Government ;
 (b) Projected Revenue Account of the Government ;
 (c) Estimated Receipts and Payment Account of the Government ;
 (d) Annual Financial Statement of the Government.
27. A Budget is required to be presented for every financial year in terms of _____ of the Constitution of India.
 (a) Article 112 ;
 (b) Article 113 ;
 (c) Article 114 ;
 (d) Article 115.
28. The provision for preparation, formulation and submission of budget to the Parliament / Assembly are contained in _____ of the Constitution of India.
 (a) Articles 111 to 116 ;
 (b) Articles 110 to 115 ;
 (c) Articles 112 to 116 ;
 (d) Articles 112 to 117.
29. Guidelines for preparation of budget estimates by the Ministries / Department, shall be issued by the -
 (a) Ministry of Finance, Budget Division ;
 (b) Ministry / Head of Department concerned ;
 (c) Comptroller & Auditor General of India ;
 (d) Prime Minister of India.
30. The Budget shall contain -
 (a) The estimates of all revenues expected to be raised during the financial year to which the budget relates ;
 (b) The estimates of all expenditure for each programme and project in that financial year ;
 (c) The estimates of all interest and debt servicing charges and any repayments on loans in that financial year ;
 (d) All of the above.
31. Standard of financial propriety include -
 (a) To exercise vigilance in respect of expenditure incurred from public money in the same manner as a person of ordinary prudence would exercise in respect of his own money ;
 (b) The expenditure should not be prima facie more than the occasion demands ;
 (c) An authority must not sanction any expenditure that enures directly or indirectly to its own advantage ;
 (d) All of the above.

32. The duties and responsibilities of a Controlling Officer in respect of funds placed at his disposal are to ensure that -

- (a) The expenditure does not exceed the budget allocation ;
- (b) The expenditure is incurred for the purpose for which funds have been provided ;
- (c) Adequate control mechanism is functioning in the department to prevent, detect errors and irregularities in the financial proceedings and to guard against waste and loss of public money
- (d) All of the above.

33. Rule _____ of GFR, 1963 provides that all rules, sanctions or orders shall come into force from the date of issue unless any other date is specified therein.

- (a) 41 ;
- (b) 42 ;
- (c) 43 ;
- (d) 44.

34. An order sanctioning creation of a temporary post should specify -

- (a) The sanctioned duration of the post ;
- (b) The date from which it is to be created ;
- (c) Both (a) & (b) above ;
- (d) None of the above.

35. All orders conveying sanctions to expenditure of a definite amount are required to be expressed in -

- (a) Figures ;
- (b) Words ;
- (c) Either (a) or (b) ;
- (d) Both (a) & (b).

36. Which of the following sanctions is to be endorsed to the Audit Officer :

- (a) Sanctions relating to appointment or promotion or transfer of Government Officers ;
- (b) Sanctions relating to creating or continuation or abolition of posts ;
- (c) Sanctions for handing over charge and taking over charge ;
- (d) All of the above.

37. Which of the following sanctions is not to be endorsed to the Audit Officer :

- (a) Sanctions of routine nature issued by Heads of Subordinate Offices ;
- (b) Sanctions issued by Ministries / Departments proper and under powers of a Head of Department ;
- (c) Sanctions relating to grant of advances to Government employees ;
- (d) Sanctions relating to payment or withdrawal of GPF advance to Government employees.

38. A sanction for any fresh charge shall, unless specifically renewed, lapse if no payment in whole or in part has been made during a period _____ from the date of issue of such sanction.

- (a) 1 month ;
- (b) 3 months ;
- (c) 12 months ;
- (d) 18 months.

39. A sanction for purchase of store shall not lapse, even if no actual payment has been made during a period of one year from the date of issue of sanction -

- (a) If the tenders have been invited within one year from the date of issue of sanction ;
- (b) If the tenders have been accepted within one year from the date of issue of sanction ;
- (c) If the indent has been placed on the Central Purchase Organisation within one year from the date of issue of sanction ;
- (d) Both (b) & (c) above.

40. Any loss or shortage of public moneys, departmental revenue or receipts, stores or other property, held by or on behalf of Government shall be immediately reported to -

- (a) The next higher authority ;
- (b) The Statutory Audit Officer
- (c) The concerned Principal Accounts Officer
- (d) All of the above.

41. Losses of revenue need not be reported if such losses are due to -

- (a) Mistakes in assessments discovered too late to permit a supplementary claim ;
- (b) Under-assessments due to interpretation of the law by a local authority overruled by a higher authority after expiry of time-limit under the law ;
- (c) Refunds allowed on the ground that the claims were time-barred ;
- (d) All of the above.

42. The Controller General of Accounts is responsible for prescribing the form of accounts of the Union and States, in term of article _____ of he Constitution of India.
- Article 112 ;
 - Article 118 ;
 - Article 150 ;
 - Article 151.
43. Original works does not include -
- All new constructions ;
 - Additions and alterations to existing works ;
 - Special repairs to newly purchased or previously abandoned buildings and structures ;
 - Works undertaken to maintain building and fixtures.
44. The following is not a Public Works Organisation -
- Central Public Works Department
 - Military Engineering Service ;
 - Indian Buildings Congress ;
 - Border Roads Organisation.
45. A utilization certificate of the grant is to be furnished within _____ of the closure of the financial year.
- 3 months ;
 - 6 months ;
 - 9 months ;
 - 12 months.
46. A loan shall bear interest for -
- The date of payment ;
 - The day of repayment ;
 - Both (a) & (b) ;
 - None of the above.
47. An arrear claim of a Government servant shall be settled by the Drawing and Disbursing Officer or Accounts Officer, as the case may be, if it is preferred with _____ of its becoming due.
- One year ‘
 - Two years ;
 - Three years ;
 - Five years.
48. The adjustment bill in respect of an advance for contingent and miscellaneous purpose, shall be submitted by the Government servant within _____ of the drawal of advance.
- 7 days ;
 - 10 days ;
 - 15 days ;
 - 21 days.
49. Goods does not include -
- Articles, materials, commodities ;
 - Livestock ;
 - Furniture, fixtures, raw materials, spares, instruments ;
 - Books, publications and periodicals.
50. DGS&D stands for -
- Director General (Security & Defence) ;
 - Director General (Supplies & Disposal) ;
 - Director General (Stores & Disposal) ;
 - None of the above.
51. Registered suppliers are eligible for consideration for procurement of goods through -
- Advertised Tender Enquiry ;
 - Limited Tender Enquiry ;
 - Single Tender Enquiry ;
 - All of the above.
52. Registered suppliers are ordinarily exempted from furnishing -
- Bid Security ;
 - Performance Security ;
 - Post Performance Guarantee ;
 - All of the above.
53. Registered suppliers are approved for -
- A fixed period of one year ;
 - A fixed period of three years ;
 - A fixed period between one to three years depending on nature of goods ;
 - All times to come.
54. Registered suppliers can be removed from the list, if they -
- Fail to abide by the terms and conditions of the registration or supply the goods on time ;
 - Supply substandard goods ;
 - Make any false declaration to any Government agency ;
 - All of the above.

55. Ordinarily a Ministry or Department shall procure goods by following the standard method of obtaining bids in -
- Advertised Tender Enquiry ;
 - Limited Tender Enquiry ;
 - Single Tender Enquiry ;
 - All of the above.
56. 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.
57. 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.
58. Provisional pension is payable by -
- The Pay and Accounts Office ;
 - The Head of Office ;
 - The Disbursing Officer ;
 - The Accounts Officer.
59. 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.
60. 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.
61. 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.
62. 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.
63. 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.
64. 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.
65. 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.

66. Where pensions are normally paid by cheques, it may, at the request of the pensioner, be paid in cash up to -
- Rs. 2,000 p.m. ;
 - Rs. 3,500 p.m. ;
 - Rs. 9,000 p.m. ;
 - None of the above.
67. A pensioner may receive pension through a representative on production of a life-certificate, in case -
- He is specially exempted by the orders of competent authority from personal appearance ;
 - Of a female pensioner not accustomed to appear in public ;
 - Of a pensioner unable to appear in consequence of bodily injury or infirmity ;
 - All of the above.
68. A pensioner is not exempted from personal appearance if he produces a life-certificate signed by -
- Sub-Inspector-in-charge of a Police Station ;
 - An Inspector of Post Office ;
 - A Block Development Officer ;
 - A Principal of a private unaided School.
69. A declaration of acceptance / non-acceptance of commercial employment within two years from the date of retirement is to be furnished by every retired class – I officer -
- Monthly ;
 - Half-yearly ;
 - Quarterly ;
 - Yearly.
70. Under rule ____ a pensioner is required to intimate, of his own, the fact of his taking up employment / re-employment to the disbursing authority, immediately.
- Rule 353 ;
 - Rule 353-A ;
 - Rule 354 ;
 - Rule 354-A.
71. Provisional pension drawn by the Head Office may, if so desired by the pensioner, be paid by
- Bank Draft ;
 - Postal Money Order ;
 - Cheque ;
 - Any of the above.
72. Rule 367 of the Treasury Rules deals with -
- Payment of commutation money
 - Gratuities
 - Periodical identification of pensioners ;
 - Undrawn pensions and arrears.
73. A pension remaining undrawn for more than ____ shall cease to be payable by the disbursing officer.
- Six months ;
 - Twelve months ;
 - Eighteen months ;
 - Twenty four months.
74. A disbursing officer can pay arrears of pension himself, if the amount of arrears does not exceed -
- Rs. 5,000 ;
 - Rs. 10,000 ;
 - Rs. 15,000 ;
 - Rs. 20,000.
75. A service pension remaining undrawn for ____ or more may be resumed only with the authority of the Accountant General.
- Two years ;
 - Three years ;
 - Five years ;
 - Six years.
76. A statement of cases of failure to draw pensions, shall be submitted by every pension disbursing officer to the Accountant General concerned every ____
- Month ;
 - Three months ;
 - Six months ;
 - Year.
77. Which office has been set up under the new scheme for simplification of Pension Procedure for payment of Central Civil Pensions.
- Central Pension Accounts Office ;
 - Central Pension Accounting Office
 - Central Pension Payment Office ;
 - Central Pension Authorising Office.
78. Pension Payment Orders of one District are general filed in ____
- One series ;
 - In different series ;
 - One series with sub-series
 - Filed as convenient by the disbursing officer.

79. Who is authorised to renew Pension Payment Order without reference to the Accountant General -

- (a) Disbursing Officer ;
- (b) Head of the Office ;
- (c) Accounts Officers
- (d) Administrative Officer.

80. Pension for the month of March is payable on or after the first working day of the succeeding month in terms Rule ____ of CTR, Vol. I.

- (a) Rule 338 ;
- (b) Rule 339 ;
- (c) Rule 341 ;
- (d) Rule 342.

81. On receipt of intimation from the pensioner regarding his / her re – employment / employment, the disbursing officer shall suspend the payment of -

- (a) Pension ;
- (b) Relief on pension ;
- (c) Both pension and relief ;
- (d) Non of the above.

82. The disbursing officer must take special precaution against the fraudulent presentation of claim when a pensioner draws his pension through another person in terms of Rule ____ of CTR, Vol. I.

- (a) Rule 357 ;
- (b) Rule 358 ;
- (c) Rule 359 ;
- (d) Rule 360.

83. The payment of commuted value of a portion of pension can be made upon the authority issued by the _____.

- (a) Accountant General ;
- (b) Pay and Accounts Officer ;
- (c) Head of the Office ;
- (d) Disbursing Officer.

84. Provisional Pension / Gratuity are drawn and disbursed by the _____

- (a) Pay and Accounts Officer ;
- (b) Head of the Office ;
- (c) Disbursing Officer ;
- (d) Accountant General.

85. Payment of arrear of pension due in respect of a deceased pensioner are regulated in term of Rule ____ of CTR, Vol. I.

- (a) Rule 368 ;
- (b) Rule 369 ;
- (c) Rule 370 ;
- (d) Rule 371.

86. What is the time period for the disbursing officer to submit the statement of cases of failure to draw pension to the Accountant General -

- (a) Every month ;
- (b) Every quarter of the year ;
- (c) Half yearly ;
- (d) Yearly.

87. Rule 369 of CTR, Vol. I deals with cases related to -

- (a) Payment of commutation money to the pensioner ;
- (b) Payment of undrawn pension and arrear
- (c) Payment of arrear of pension due in respect of a deceased pensioner ;
- (d) Reports to be submitted to the Accountant General.

88. Save as hereafter provided, bill presented by a departmental officer, personal claims preferred by a Government officer and all cheques tendered at the treasury or at an authorised office of disbursement shall be duly receipted for payments and stamped where necessary vide -

- (a) Rule 131 ;
- (b) Rule 132 ;
- (c) Rule 133 ;
- (d) Rule 134-A.

89. Bills requiring previous countersignature shall not be presented at a disbursing office before such countersignature has been obtained vide Rule ____ of CTRs, Vol. I -

- (a) Rule 141 ;
- (b) Rule 142 ;
- (c) Rule 143 ;
- (d) Rule 144.

90. No Government Officer may issue duplicate or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost in terms of Rule ____ of CTRs, Vol. I -

- (a) Rule 145(1) ;
- (b) Rule 146 ;
- (c) Rule 147 ;
- (d) Rule 148.

91. 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.

92. "Appropriation" means the allotment of a particular sum of money by a competent authority from funds placed at his disposal, to meet specified expenditure as defined under Rule -

- (a) Rule 2(a) ;
- (b) Rule 2(b) ;
- (c) Rule 2(c) ;
- (d) Rule 2(e).

93. Nothing contained in sub-rule (2) shall empower any subordinate authority to sanction without previous consent of the _____ any expenditure which involves the introduction of a new principle of practice likely to lead to increased expenditure in future -

- (a) Head of Office ;
- (b) Head of Department ;
- (c) Administrative Department ;
- (d) Finance Department.

94. "Contingent Expenditure" means all incidental and other expenditure including expenditure on stores, which is incurred for the management of an office, for the working of technical establishment, such as, a laboratory, workshop, industrial installation, store depot and the like, but does not include any expenditure which has been specifically classified as falling under some other head of expenditure, such as, "Works", "Stock", "Tools" and "Plants" in terms of -

- (a) Rule 7 (i) ;
- (b) Rule 7(ii) ;
- (c) Rule 7(iii) ;
- (d) Explanation (i) below Rule 7(d).

95. The term "per annum in each case" in respect of recurring contingent expenditure means "each type of expenditure" e.g. if a subordinate authority is empowered to incur expenditure on repairs upto Rs. 1,000/- p.m. in each case, it would be competent for it to incur expenditure on repairs on any number of occasions during the year but subject to a limit of Rs. 1,000/- for that year as is evident from -

- (a) Note (a) below Explanation (i) of Rule 7 ;
- (b) Note (b) below Explanation (i) of Rule 7 ;
- (c) Both the above ;
- (d) None of the above.

96. The term "each case" in respect of non-recurring contingent expenditure means "on each occasion". If on a particular occasion, number of articles of furniture / stationery are to be purchased, the powers of the sanctioning authority should be reckoned with reference to the total value of articles of furniture / stationery to be purchased on that occasion, and not with reference to individual articles like tables, chairs, racks etc. Constituting the furniture or type paper, duplicating paper, carbon paper etc. constituting the stationery. Thus subordinate authority empowered to incur expenditure on the purchase of furniture / stationery to the extent of Rs. 1,000/- in each case, would be competent to purchase various articles of furniture / stationery not exceeding Rs. 1,000/- in value on each occasion as explained in -

- (a) Note (a) below Explanation (i) of Rule 7 ;
- (b) Note (b) below Explanation (i) of Rule 7 ;
- (c) Both the above ;
- (d) None of the above.

97. _____ provides that "Miscellaneous expenditure" means all expenditure other than expenditure falling under the category of "pay and allowances of Government servants", "Leave salary", "pensions", "contingencies", "grant-in-aid", "contributions", "works", "stock", "tools and plants" and the like -

- (a) Rule 7(iii)(a) ;
- (b) Rule 7(iii)(b) ;
- (c) Rule 7(iii)(c) ;
- (d) Explanation (ii) below Rule 7(d).

98. Under Schedule – I to the DFP Rules, 1995, the powers for according financial sanction are delegated to -

- (a) Drawing & Disbursing Officer ;
- (b) Head of Office ;
- (c) Head of Department ;
- (d) Department of Government.

99. Specific powers for according financial sanction are delegated to certain Departments of Government, Heads of Departments and authorities subordinate to them vide ____ to the DFP Rules, 1995 -

- (a) Schedule – IV ;
- (b) Schedule – III ;
- (c) Schedule – II(A) ;
- (d) Schedule – II(B).

100. The number of Heads of Departments under the Government of Manipur listed at Schedule – IV to the DFP Rules, 1995 as on 28/06/2014 is -

- (a) 22 ;
- (b) 40 ;
- (c) 82 ;
- (d) 92.

Question Ends