

LIMITED DEPARTMENTAL EXAMINATION, 2022

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. The authority for C&AG to lay down general principles of Government accounting is derived from

- (a) Article 150 of the Constitution
- (b) Section 10 of DPC Act
- (c) Section 11 of DPC Act
- (d) Section 23 of DPC Act

2. The time limit for the statutory auditor to send acceptance of the audit assignment in writing to the CAG of India shall be

- (a) two weeks
- (b) three weeks
- (c) four weeks
- (d) none of the above

3. "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.

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. The authority for C&AG to lay down general principles of Government accounting is derived from

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- (b) Section 10 of DPC Act
- (c) Section 11 of DPC Act
- (d) Section 23 of DPC Act

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. "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.

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 termed as

- (a) District Treasury
- (b) Sub Treasury
- (c) Non-Bank Treasury
- (d) None of the above

12. No item should be credited as a deposit save under formal order of _____.

- (a) Sr. Accountant General, Manipur ;
- (b) Director of Treasuries ;
- (c) District Treasury Officer ;
- (d) Competent authority.

13. The amount of a lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a miscellaneous refund and not as a repayment of _____.

- (a) loan ;
- (b) subsidy ;
- (c) advances ;
- (d) deposit.

14. Each item of deposit received should at once be entered in a register in Form T.A. ___ and numbered.

- (a) 20 ;
- (b) 24 ;
- (c) 25 ;
- (d) None of the above.

15. Every item should be recorded in the name of the person from whom, not that of the Government ____, through whom it is received ; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct however small it be, till finally disposed of, never being consolidated with others.

- (a) Department ;
- (b) official ;
- (c) supplier ;
- (d) None of the above.

16. Each repayment of deposit should at once be recorded both in the Register of Repayments, Form T.A. ____, from which the daily total should pass into the cash book, and in that of Receipts, Form T.A. 20, in the latter the date and amount of the repayment also being noted.

- (a) 21 ;
- (b) 24 ;
- (c) 25 ;
- (d) None of the above.

17. The voucher submitted with the list of repayment should state these facts the statement being attested by the signature of the _____.

- (a) Accountant ;
- (b) Assistant Treasury Officer ;
- (c) Sub-Treasury Officer ;
- (d) Treasury Officer.

18. Receipts and payments on Personal Deposit Accounts should be recorded in personal ledgers in Form T.A. ____, which should be bound up into a volume.

- (a) 22 ;
- (b) 24 ;
- (c) 25 ;
- (d) None of the above.

19. An account of cash orders issued on Sub-Treasuries should be maintained, like that of Personal Deposits, through a personal ledger for each Sub-Treasury in Form T.A. ____.

- (a) 23 ;
- (b) 24 ;
- (c) 25 ;
- (d) None of the above.

20. The daily totals of receipts and payments should be carried from the personal ledgers (Form T.A. 22 and T.A. 23) into the Register of Personal Deposits (Form T.A. 24), from which again the aggregate daily total only should be carried _____.

- (a) forward ;
- (b) to the Personal Deposits ;
- (c) to the Personal Deposits Register ;
- (d) to the Cash Book.

21. These Rules may be called General Financial Rules, 2017 and they shall come into force at once and shall be applicable to all Central Government Ministries / Departments, attached and subordinate _____.

- (a) institutions ;
- (b) offices ;
- (c) bodies ;
- (d) branches.

22. "Accounts Officer" means the Head of an Office of Accounts or the Head of a Pay and Accounts Office set up under the scheme of departmentalization of accounts vide Rule 2 (____).

- (a) (i) ;
- (b) (ii) ;
- (c) (iii) ;
- (d) (iv).

23. "Administrator" means Administrator of a Union Territory, by whatever name _____.

- (a) called ;
- (b) used ;
- (c) notified ;
- (d) designated.

24. "Appropriation" means the assignment, to meet specified expenditure, of funds included in a primary _____ of appropriation.

- (a) head ;
- (b) object ;
- (c) unit ;
- (d) None of the above.

25. "Audit Officer" means the Head of an Office of _____.

- (a) Organization ;
- (b) Department ;
- (c) Institution ;
- (d) Audit.

26. "Consolidated Fund" means the Consolidated Fund of India referred to Article _____ of the Constitution.

- (a) 260 ;
- (b) 262 (1) ;
- (c) 266 ;
- (d) 266 (1).

27. "Contingency Fund" means the Contingency Fund of India established under the Contingency Fund of India Act, _____, in terms of Article 267 (1) of the Constitution.
- 1947 ;
 - 1948 ;
 - 1949 ;
 - 1950.
28. "Drawing and Disbursing Officer" means -
- a Head of Office ;
 - any other Gazetted Officer ;
 - a Head of Department or an Administrator ;
 - all the above.
29. "Head of the Department" means an authority or person (not below the rank of a _____ to the Government of India), declared by the concerned Department in the Government of India as a Head of Department in relation to an identifiable establishment or establishments to exercise the delegated financial powers under these Rules.
- Under Secretary ;
 - Deputy Secretary ;
 - Joint Secretary ;
 - Additional Secretary.
30. "Local Fund" means a local fund as defined in Rule ____ of the Treasury Rules.
- 44 ;
 - 215 ;
 - 650 ;
 - 652.
31. "Controlling Officer" means -
- An officer entrusted by the Department with the responsibility of controlling the incurring of expenditure and / or the collection of revenue ;
 - A Head of Department ;
 - An Administrator of a Union Territory
 - All of the above.
32. A Head of Office means -
- 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 ;
 - Any other authority declared as such under any general or special orders of the competent authority ;
 - Both (a) and (b) ;
 - None of the above.
33. An expenditure which is incurred at periodic intervals is a -
- Revenue expenditure ;
 - Recurring expenditure ;
 - Non-recurring expenditure ;
 - Capital expenditure.
34. As per rule 7 of GFR, 2017, all moneys received by or on behalf of the Government, should be brought into Government Account -
- the same day ;
 - by the next day ;
 - within 7 days ;
 - without delay.
35. In terms of rule 8 (1) of GFR, 2017, the following shall not be paid into the Public Account -
- Moneys received by or deposited with any officer of the Central / State Government;
 - Revenues or public moneys received by Government ;
 - Moneys received by or deposited with the Supreme Court of India or with any other Court (except a High Court) within a Union Territory ;
 - None of the above.
36. A Budget in terms of General Financial Rules, 2017 means -
- Income and Expenditure Account of the Government ;
 - Projected Revenue Account of the Government ;
 - Estimated Receipts and Payment Account of the Government ;
 - Annual Financial Statement of the Government.
37. A Budget is required to be presented for every financial year in terms of _____ of the Constitution of India.
- Article 112 ;
 - Article 113 ;
 - Article 114 ;
 - Article 115.
38. The provision for preparation, formulation and submission of budget to the Parliament / Assembly are contained in _____ of the Constitution of India.
- Articles 111 to 116 ;
 - Articles 110 to 115 ;
 - Articles 112 to 116 ;
 - Articles 112 to 117.

39. 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.

40. 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.

41. Standard of financial propriety include-

- (a) To exercise the same 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 ensures directly or indirectly to its own advantage ;
- (d) All of the above.

42. 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 ; Q. No. 22 (d), Rule 26
- (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.

43. Rule _____ of GFR, 2017 provides that all rules, sanctions or orders shall come into force from the date of issue unless any other date is specified therein.

- (a) 21 ;
- (b) 25 ;
- (c) 25 (1) ;
- (d) 27 (1).

44. 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.

45. 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).

46. Which of the following sanctions is not 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.

47. 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.

48. 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.

49. 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.

50. 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.

51. 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.

52. The Controller General of Accounts is responsible for prescribing the form of accounts of the Union and States, in term of article _____ of the Constitution of India.

- (a) Article 112 ;
- (b) Article 118 ;
- (c) Article 150 ;
- (d) Article 151.

53. Original works does not include -

- (a) All new constructions ;
- (b) Additions and alterations to existing works;
- (c) Special repairs to newly purchased or previously abandoned buildings and structures;
- (d) Works undertaken to maintain building and fixtures.

54. The following is not a Public Works Organisation -

- (a) Central Public Works Department;
- (b) Military Engineering Service ;
- (c) Indian Buildings Congress ;
- (d) Border Roads Organisation.

55. All moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account

- (a) on the same day
- (b) within 24 hours
- (c) as soon as possible
- (d) without delay.

56. Under Article 284 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 moneys raised or received by Government, shall be paid into the

- (a) Consolidated Fund of India
- (b) Contingency Fund of India
- (c) Public Account
- (d) Departmental Account

57. If the Government _____ it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of the application of these rules, it may, subject to such restrictions and conditions, if any, as it may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

- (a) orders ;
- (b) decides ;
- (c) directs ;
- (d) considers.

58. Unless otherwise prescribed, moneys credited to Government Account shall be held either in a Central Treasury or in the Bank.

The deposit of such moneys in the Bank shall be governed by the terms of the agreement made with the Bank under Section _____ of the Reserve Bank of India, Act, 1934 (2 of 1934).

- (a) 21 ;
- (b) 31 ;
- (c) 41 ;
- (d) None of the above.

59. There shall be a Central Treasury at _____ as the Government may direct after consultation with the Comptroller and Auditor-General.

- (a) capital ;
- (b) district ;
- (c) head quarter ;
- (d) such places.

60. The treasury shall be under the general charge of the _____ who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control.

- (a) Deputy Commissioner ;
- (b) Sub-Divisional Officer ;
- (c) District Magistrate ;
- (d) Collector.

61. The procedure to be observed for the verification of cash balances, if any, in a Central Treasury shall be regulated by the provisions contained in this behalf in Part - _____.

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

62. Sub-rule (1) of CTR 7 provides that all the moneys received by or tendered to Government officers on account of the revenues of the Central Government shall, without undue delay, be paid in full into a treasury and shall be included in the accounts of the Central Government. The exceptions to this are enshrined in sub-rule ___ of CTR 7.

- (a) 2 ;
- (b) 3 ;
- (c) 4 ;
- (d) 5.

63. In the case of deposits received at a Civil Court and utilized by the _____ to meet claims for the refund of such deposits.

- (a) Registrar General ;
- (b) Deputy Registrar ;
- (c) Assistant Registrar ;
- (d) Court.

64. In the case of fees received by Government servants appointed Notaries Public under the Negotiable Instruments Act,

- _____ .
- (a) 1881 ;
 - (b) 1891 ;
 - (c) 1901 ;
 - (d) None of the above.

65. In the case of cash received by the Forest Department and utilized in meeting immediate ___ expenditure.

- (a) inevitable ;
- (b) compulsory ;
- (c) local ;
- (d) None of the above.

66. In special cases authorized by the Government, moneys received or tendered on account of the revenues of the Central Government may be deposited with a Bank other than the _____ or its agent for the purpose of Government transactions.

- (a) State Bank of India ;
- (b) United Bank of India ;
- (c) Reserve Bank of India ;
- (d) None of the above.

67. A Government officer may not, except with the special permission of the Government, deposit in a Bank, other than the Reserve Bank or its agent for the purpose of Government transactions, moneys withdrawn from the Government Account under the provisions of Rules _____.

- (a) 10 to 23 ;
- (b) 11 to 24 ;
- (c) 12 to 25 ;
- (d) 13 to 26.

68. Cases involving material loss or destruction of Government property as a result of fire, theft, fraud, etc., shall be invariably reported to the Police for investigation as early as possible where value of loss exceeds

- (a) 10000/-
- (b) 25000/-
- (c) 50000/-
- (d) 100000/-

69. Save as provided in sub-rule (1) of Rule 33, the procedure for the safe custody of moneys in the hands of Government officers or held in a Central Treasury, shall be regulated by the provisions contained in Part - _____ .

- (a) IV ;
- (b) V ;
- (c) VI ;
- (d) VII.

70. In Rules 13 to 25, the term " _____ " with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the Government.

- (a) deposit ;
- (b) credit ;
- (c) refund ;
- (d) withdrawal.

71. An Accountant-General may, within the limit of his own _____, permit withdrawal for any purpose.

- (a) area ;
- (b) office ;
- (c) control ;
- (d) jurisdiction.

72. Subject as hereinafter provided in this rule, the procedure to be observed by a Government officer in regard to moneys withdrawn from the Government Account for expenditure shall be regulated by the provisions made in this behalf in Part - _____.

- (a) IV ;
- (b) V ;
- (c) VI ;
- (d) VII.

73. A Government officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been _____ to the satisfaction of the Accountant-General concerned.

- (a) sent ;
- (b) submitted ;
- (c) furnished ;
- (d) rendered.

74. If any doubt arises as to the identity of the Government officer by whom an account of such funds shall be rendered, it shall be decided by the _____.

- (a) Accountant-General ;
- (b) Central Treasury Officer ;
- (c) District Treasury Officer ;
- (d) Government.

75. Petty losses are losses not exceeding (need not be reported) in terms of GFR 2017

- (a) 2000/-
- (b) 5000/-
- (c) 10000/-
- (d) 25000/-

76. No adjustment against the balance of the Central Government by debit or credit to the account of a State Government shall be made through the Central Accounts Section of the _____.

- (a) State Bank of India ;
- (b) Reserve Bank ;
- (c) United Commercial Bank ;
- (d) None of the above.

77. The appointment of a very junior officer to the charge of a treasury should not ordinarily be made but if in a temporary emergency such an appointment is made, the departure from the rule shall be reported to the Accountant-General and the reasons for it explained to that _____.

- (a) authority ;
- (b) office ;
- (c) officer ;
- (d) None of the above.

78. Report of loss shall be made at

- (a) Single stage
- (b) two stages
- (c) three stages
- (d) depending upon the nature of case.

79. The Treasury Officer is responsible to the Collector for keeping the accounts of the treasury strictly in accordance with the directions contained in the _____, for the accuracy of all initial records and vouchers and for regularity of all transactions taking place at the treasury.

- (a) Central Treasury Rules ;
- (b) Audit Manual ;
- (c) Audit Instructions ;
- (d) Account Code.

80. The special precautions to be observed by the Treasury Officer in matters relating to receipts, custody and payment of Government moneys are specified in other relevant ____ of these rules.

- (a) Sections ;
- (b) Chapters ;
- (c) Parts ;
- (d) Sub-rules.

81. In cases of loss to Government on account of culpability of Government servants, the loss should be borne by the

- (a) Government Servant concerned
- (b) Section-in-charge of Government Servant concerned
- (c) HoD concerned
- (d) Central Government Department or State Government concerned with the transaction.

82. The bill, cheque or other document presented as a claim for money shall be received and examined by the Accountant and then laid before the Treasury Officer who, if the claim is admissible, the authority good, the signature and countersignature, where necessary, genuine and in order and the receipt a legal quittance, will sign the order for payment at the foot of the bill, taking care to adopt the precautions prescribed in Clause (iii) of Rule _____.

- (a) 138 ;
- (b) 139 ;
- (c) 140 ;
- (d) None of the above.

83. The remission of disallowances by Audit and writing off of overpayments made to Government servants by competent authorities shall be in accordance with the provisions of the _____.

- (a) R&P Rules 1983
- (b) GAR 1990
- (c) GFR 2017
- (d) Delegation of Financial Powers Rules

84. Corrections and alterations in orders of payment given by the Treasury Officer on the Bank must be attested by his full signature vide Rule ____ (2).

- (a) 178 ;
- (b) 179 ;
- (c) 180 ;
- (d) None of the above.

85. Special care shall be taken that all bills, cheques, etc., passed for payment at the treasury are paid on the same day and that no payment is made except under the written pay order of the _____,

- (a) Accountant ;
- (b) Assistant Treasury Officer;
- (c) Sub-Treasury Officer ;
- (d) Treasury Officer.

86. When a bill is presented by a person who is not the Drawing Officer himself or his duly authorized agent (banker), he shall be required to produce a letter in Form T.R. - ___ authorizing him to receive the payment.

- (a) 70 ;
- (b) 71 ;
- (c) 72 ;
- (d) None of the above.

87. The signature of the messenger or his thumb-impression, if illiterate, shall be taken on the bill as a proof that the messenger actually received the money on behalf of the _____,

- (a) Drawing Officer ;
- (b) Treasury Officer ;
- (d) Assistant Treasury Officer ;
- (e) Sub-Treasury Officer.

88. Sub-rule (2) of Rule ___ lays down that in cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular, the Treasury Officer shall refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

- (a) 178 ;
- (b) 179
- (c) 180
- (d) 181,

89. Rule ___ says that special precautions must be taken by the Treasury Officer as regards all bills and documents showing signs of alteration and if such documents be frequently received from any office, the attention of the Head of the Office shall be formally drawn to the irregularity.

- (a) 178 ;
- (b) 179
- (c) 180
- (d) 181,

90. No document bearing an erasure can be accepted and payment on such document shall be refused by the Treasury Officer and a fresh document called for vide sub-para of Rule _____.

- (a) 178 ;
- (b) 179
- (c) 180
- (d) 181,

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. "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)

93. "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.

94. 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.

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.

- (a) Get ;
- (b) Accord ;
- (c) Obtain ;
- (d) Evade.

96. 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

3 months from the date of issue of such sanction.

6 months from the date of issue of such sanction.

12 months from the date of issue of such sanction.

Financial year in which sanction accorded.

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.

- (a) In ink ;
- (b) In pencil ;
- (c) In ball-pen ;
- (d) None of the above.

97. The sanctioning authority should in each case intimate to the Accountant General how the expenditure is proposed to be ____.

- (a) Sanctioned ;
- (b) Accorded ;
- (c) Incurred ;
- (d) Met.

98. Standards of financial propriety have been referred to in the GFR under Rule

- (a) 19
- (b) 20
- (c) 21
- (d) 22

99. The financial powers of the Government, which have not been delegated to a subordinate authority, shall vest in the

- (a) President
- (b) Parliament
- (c) Union Cabinet
- (d) Finance Ministry

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)