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Manipur Police SI

Previous Year Paper
(Account-I) Paper-III
2022



LIMITED DEPARTMENTAL EXAMINATION, 2022

PAPER-V FOR IAS/MCS/JR. MCS

**PAPER-III FOR IPS/IFS/MPS/MFoS/
SI/ ASI OF POLICE**

(ACCOUNT-I)
(With books)

Time Allowed: One Hour

Maximum Marks: 50

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 50 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 Regulation on Audit and Accounts were made by C&AG of India in the year

- (a) 2005
- (b) 2007
- (c) 2008
- (d) 2009.

2. Control of Legislature over the finances is exercised mainly in how many stages?

- (a) two ;
- (b) three ;
- (c) Four ;
- (d) five.

3. Under the constitution of India, it is the duty of the C&AG of India to audit and report on the accounts of the

- (a) Union Government
- (b) Governments of each State
- (c) Government of Union Territory having legislative assembly
- (d) all of the above.

4. Which of the following is engaged in carrying out the policies acceptable to the Legislature?

- (a) Government ;
- (b) Ministries ;
- (c) Reserve Bank of India ;
- (d) Administration.

5. The scope of State Audit does not encompass which of the following elements?

- (a) Administration accountability ;
- (b) Fiscal accountability ;
- (c) Managerial accountability ;
- (d) Programme accountability.

6. Which article of the Constitution governs distribution of the Legislative Powers between the Union and the States?

- (a) 246 ;
- (b) 247 ;
- (c) 248 ;
- (d) 249.

7. The Regulation on Audit and Accounts was made by C&AG of India under the powers conferred on him by _____ of C&AGs (DPC) Act, 1971.

- (a) Section 20
- (b) Section 21
- (c) Section 23
- (d) Section 24.

8. In a parliamentary set up, the overall process of control over the financial administration in a State is threefold one. Which of the following is not one of them?

- (a) Legislative Control ;
- (b) Administrative Control ;
- (c) Financial Institution ;
- (d) Audit Control.

9. Section 48 of the Government of Union Territories Act, and Article _____ provide that the Parliament and the Legislature of a State / Union Territory may by law establish Contingency Funds in the nature of imprests.

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

10. The Union can raise money by borrowing upon the Security of the Consolidated Fund of India under which Article of the Constitution?

- (a) 271 ;
- (b) 272 ;
- (c) 292 ;
- (d) 293.

11. Which Article of the Constitution allows a state to borrow within the territory of India upon the Security of the Consolidated Fund of the State?

- (a) 293 ;
- (b) 294 ;
- (c) 301 ;
- (d) 316.

12. The Legislature has the control of the _____ and determines the manner of raising the resources and the quantum and how the money so raised shall be spent.

- (a) administration ;
- (b) finance ;
- (c) treasury ;
- (d) purse.

13. C&AG is authorised to audit all expenditure from consolidated fund of India and of a state and of a Union Territory having a legislative assembly under _____ of DPC act.

- (a) Section 13
- (b) Section 14
- (c) Section 15
- (d) Section 16.

14. The formation of a new Government Company or a deemed Government company shall be intimated with a copy of its certificate of incorporation to the CAG in writing by the administrative ministry/department within ____ of its incorporation.

- (a) 15 days
- (b) one month
- (c) 2 months
- (d) 90 days

15. Whose approval is required for abolition or change of nomenclature of any of the existing Heads of classification?

- (a) Finance Minister with the approval of cabinet wherever necessary
- (b) Director of treasuries with the approval of Finance minister wherever necessary
- (c) Comptroller and Auditor general of India with the approval of President wherever necessary
- (d) None of the above

16. Where a Government company or a deemed government company ceases to be so, the fact shall be intimated to the CAG by the administrative ministry/department within ____ of such occurrence.

- (a) 15 days
- (b) one month
- (c) 2 months
- (d) 90 days

17. Separate Pay and Accounts Offices have been set up for the Central Ministries / Departments of the Government of India, besides the Union Territories of Delhi and Andaman and Nicobar Islands, under the Scheme of departmentalization of accounts of the Union Government brought about in a phased manner from April, _____,

- (a) 1947 ;
- (b) 1950 ;
- (c) 1958 ;
- (d) 1976.

18. Public Accounts Committee of Parliament set up under the Rules of _____ and Conduct of Business in the Lok Sabha examines the Audit Reports, Finance Accounts and Appropriation Accounts after they have been placed before Parliament,

- (a) Law ;
- (b) Business ;
- (c) Procedure ;
- (d) Parliament.

19. The statutory auditor of a Government company or a deemed government company shall be appointed by (a) Secretary to the Government of the concerned department

- (b) CEO of the company
- (c) CAG of India
- (d) None of the above

20. In which bank the control of the resource operations of the Government of India and of States, is vested?

- (a) Union ;
- (b) State Cooperative ;
- (c) Reserve ;
- (d) World.

21. Facilities for remittance of moneys from one place to another is provided by Reserve Bank of India to which of the following?

- (a) Administrator ;
- (b) Union ;
- (c) State ;
- (d) Public.

22. The total period of appointment including the initial appointment of a statutory auditor shall not ordinarily exceed

- (a) two financial years
- (b) three financial years
- (c) four financial years
- (d) five financial years

23. 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

24. 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

25. Under whose disposal is the Contingency Fund of India held?

- (a) Finance Ministry
- (b) President of India
- (c) Comptroller & Auditor General of India
- (d) Controller General of Accounts

26. A revised coding pattern has been introduced keeping in view the emerging requirements and providing for computer based Financial Information Systems From April 1

- (a) 1947 ;
- (b) 1957 ;
- (c) 1967 ;
- (d) 1987.

27. The accounts of the Union and of the States shall be kept in such form as the President may on the advice of the Comptroller and Auditor G-General, prescribe, under Article____ of the Constitution

- (a) 148 ;
- (b) 150 ;
- (c) 152 ;
- (d) 154.

28. Where is the Central Accounts Section of RBI situated?

- (a) Mumbai
- (b) Kolkata
- (c) New Delhi
- (d) Nagpur

29. Advances for meeting unforeseen expenditure in Central Government pending authorization of parliament are given from which Fund of India?

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

30. Expenditure of a capital nature to be classified in the _____ Section shall broadly be defined as expenditure incurred with the object either of increasing concrete assets of a material and permanent character or of reducing recurring liabilities.

- (a) Administration ;
- (b) Establishment ;
- (c) Accounts ;
- (d) Capital.

31. Expenditure of a Capital nature shall be distinguished from Revenue expenditure both in the _____ Estimates and in Government Accounts.

- (a) Draft ;
- (b) Detailed ;
- (c) Budget ;
- (d) Revenue.

32. The allocation between capital and revenue expenditure on a Capital Scheme for which separate capital and revenue accounts are to be kept shall be determined in accordance with such general or special orders as may be prescribed by the _____ on the advice of the Comptroller and Auditor-General.

- (a) Government ;
- (b) Finance Minister ;
- (c) Prime Minister ;
- (d) President.

33. Revenues received by Central Government are credited to which Fund?

- (a) Contingency Fund of India
- (b) Consolidated Fund of India
- (c) Public Account of India
- (d) None of the above

34. Loans raised by State Government by issue of treasury bills are credited to which Fund?

- (a) Contingency Fund of India
- (b) Consolidate Fund of India
- (c) Public Account of India
- (d) Consolidated Fund of the State

35. The levy and collection of a tax are regulated by substantive and procedural provisions of a _____.

- (a) Rule ;
- (b) Act ;
- (c) Legislature ;
- (d) Law.

36. A tax assessment is a quasi-judicial act; a non-tax revenue is purely an administrative _____.

- (a) Power ;
- (b) Action ;
- (c) Decision ;
- (d) Arrangement.

37. Which section of the Reserve bank of India maintains the complete accounts of the Central Government and of each of the State Governments with the State Bank of India?

- (a) Chief Accounts office of State bank of India
- (b) Central Accounts Section of Reserve bank of India
- (c) Chief Accounts office of central bank of India
- (d) None of these

38. All tax and non-tax _____ of the Union, States and Union Territories are audited by The Comptroller and Auditor-General of India

- (a) Income ;
- (b) Revenue ;
- (c) Expenditure ;
- (d) Receipts.

39. Who prescribes the form of Annual Finance Accounts of the State?

- (a) Controller General of Accounts with the approval of Governor
- (b) Comptroller and Auditor general with the approval of President
- (c) Director of Treasuries with the approval of State Cabinet
- (d) Finance Department

40. Transactions initially taken against the balance of a State which are eventually adjustable to the balance of another State are passed on the Accountant General of the latter State through which accounts?

- (a) Settlement accounts
- (b) Exchange accounts
- (c) Suspense Accounts
- (d) None of these

41. Annual General Financial Statement submitted by CAG to the president represents which of the following?

- (a) Summary of accounts of Central Government
- (b) Summary of accounts/Transactions of all state governments side by side
- (c) Summary of accounts/transactions of central and all state governments side by side
- (d) None of these

42. Who is the authority to submit the annual Finance Accounts of Central Government to the central Government?

- (a) Finance Ministry
- (b) Director of Treasuries
- (c) Comptroller and Auditor general
- (d) Reserve bank of India

43. The _____ acts as the Banker to the Central and State Government (except Jammu and Kashmir and Sikkim).

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

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

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

45. Which among of the following heads in the Government accounts are primarily meant for itemized control over expenditure?

- (a) Major heads
- (b) Minor heads
- (c) Detailed heads
- (d) Sub-heads

46. State Accountant General with due approval of CAG submits the State Annual Finance Accounts to whom?

- (a) Governor of the State
- (b) President of India
- (c) Comptroller and Auditor General
- (d) Reserve Bank of India

47. Accounting of transactions on the basis of actual cash payments and cash receipt is called _____?

- (a) Cash basis accounting
- (b) Accrual basis accounting
- (c) Hybrid System of accounting
- (d) Double entry accounting.

48. How many main divisions are there for Part I of the Government Accounts?

- (a) 2
- (b) 3
- (c) 4
- (d) None of the above

49. Each minor head shall have a number of subordinate heads. What are these subordinate heads generally called?

- (a) Major heads
- (b) Sectors
- (c) Sub-heads
- (d) None of the above

50. Which among the following constitute the primary unit of appropriation for the purpose of Demands for grants of Government?

- (a) Major heads
- (b) Minor heads
- (c) Sub-heads
- (d) Detailed heads.