

**INDIAN INSTITUTE OF TECHNOLOGY ROPAR**  
**WRITTEN EXAMINATION**  
**JUNIOR ASSISTANT (ACCOUNTS)**

**Date of the Examination: 21/10/2023**

**PART - B**

**Maximum Marks: 30**

**Time: 30 Minutes**

**Name of Candidate:** \_\_\_\_\_

**Roll No.:** \_\_\_\_\_

**INSTRUCTIONS TO CANDIDATES**

1. This question paper (Part – B) has 30 questions. Each question carries one mark. There are four choices for answer (A, B, C, D) to each question. Choose the correct answer (one only) for each question and mark it on the Optical Response Sheet (**ORS**).
2. Read the instructions given in the ORS sheet carefully.
3. Use a Black/Blue ball point pen only to fill the ORS Sheet.
4. The candidate should check that the booklet does not have any unprinted or torn or missing pages or questions etc. If so, get it replaced with another question paper.
5. While marking your answer on the ORS Sheet fully darken the circle.
6. One (1) mark will be awarded for each correct answer and each incorrect answer and unanswered questions will not attract marks. There is no negative marking.
7. Return the ORS Sheet and the question paper to the invigilator after the examination is over.
8. Mobile, Electronic Watch and other Electronic Gadgets are prohibited in the examination.
9. Use of Unfair Means in Examination will lead to cancellation of candidature.

**Signature of the candidate:** \_\_\_\_\_

*Good Luck*

1. What is the monetary limit of petty losses which need not be reported to the next higher authority?
  - a) Rs. 20000
  - b) Rs 15000
  - c) Rs. 10000
  - d) Rs. 5000
2. For drawal of money by a DDO, when a single bill includes charges falling under two or more object heads, which of the following procedure is to be followed?
  - a) Charges shall be distributed accurately over the respective heads
  - b) Charges shall be distributed equally among the different object heads
  - c) Charges shall be classified under the head whose share is higher
  - d) The bill should be classified only under the major head
3. What is a Personal Deposit Account in terms of General Financial Rules
  - a) A saving Bank Account
  - b) An account to credit receipts and effect withdrawals by a designated officer
  - c) A personal ledger of an Accounts Officer
  - d) None of the above
4. What is the financial limit for purchase of goods without quotation or bids?
  - a) Rs 25000
  - b) Rs. 30000
  - c) Rs. 15000
  - d) Rs. 20000
5. In what form will a bid security be accepted?
  - a) Bank guarantee
  - b) Fixed Deposit receipts
  - c) Demand Draft
  - d) All of the above
6. In a QCBS, what is the highest weightage allowed for technical parameters
  - a) 50 %
  - b) 60%
  - c) 70%
  - d) 80%



7. Fixed assets should be verified at least once in?
- a) Five years
  - b) One Year
  - c) Three years
  - d) Four years
8. What is the date of submission of annual report and audited accounts by the autonomous body to the nodal ministry for submission to the Parliament?
- a) 31<sup>st</sup> March
  - b) 31<sup>st</sup> December
  - c) 1<sup>st</sup> January
  - d) 30<sup>th</sup> June
9. What is the minimum and maximum limit for which purchase of goods by Purchase Committee can be made on the recommendation of a local purchase committee?
- a) Rs. 5000 - 25000
  - b) Rs. 25000 - 250000
  - c) Rs. 1000 - 10000
  - d) Rs. 100000 - 10000000
10. Which of the following category of Government servants are eligible for grant of Computer Advance?
- a) Employees drawing pay from Pay Level 10 to 18
  - b) Employees drawing pay from Pay Level 6 to 18
  - c) Employees drawing pay from Pay Level 4 to 18
  - d) All Government Employees
11. What is the maximum amount of LTC advance admissible to a Government servant?
- a) 50% of the estimated cost of journey both ways
  - b) 75% of the estimated cost of journey both ways
  - c) 90% of the estimated cost of journey both ways
  - d) 80% of the estimated cost of journey both ways
12. PFMS is used for?
- a) Bill processing and receipt management
  - b) Financial reporting
  - c) Fund flow management

- d) All of the above
13. What is the minimum value of earnest money that should be taken from the successful bidder in case of acceptance of a bid?
- a) 15% of bid value
  - b) 25% of bid value
  - c) 10% of bid value
  - d) 20% of bid value
14. What does HEFA stands for?
- a) Higher Education Financing Agency
  - b) Higher Education Financing Authority
  - c) Higher Education Funding Agency
  - d) Higher Education Funding Authority
15. If a Government servant fails to submit the adjustment bill for an advance drawn for a contingent purpose along with the balance within 15 days upon the drawal of advance, how will it be recovered?
- a) From Government servant's next salary(ies)
  - b) Government servant's GPF
  - c) Along with other loans of the Government servant
  - d) Government servant's retirement benefits
16. How will rounding off of foreign service contributions be made:
- a) Nearest Rupee
  - b) Next higher rupee
  - c) Nearest paise
  - d) Fractions of a rupee will be ignored
17. A Government servant drawing pay of Rs. 58600 was transferred from level 7 to level 6 on 1-4-2023 at his own request. Fix his pay in level 6, if the pay in level 6 are Rs. 56900, Rs. 58600, Rs. 60400 and Rs. 62200.
- a) Rs. 58600
  - b) Rs. 56900
  - c) Rs. 60400
  - d) Rs. 62200
18. A Government servant holding a post in the pay level 10 was formally appointed from 1-3-2023 to hold additional charge of another post in the same office in the same cadre as a temporary measure for three months. What is his entitlement?



- a) 25% of the additional pay
  - b) Honorarium of Rs. 10000 per month
  - c) A lumpsum of Rs 500 per month
  - d) No additional pay
19. Can the competent authority refuse to pay Subsistence Allowance to a Government servant as the gravity of offence is very high?
- a) Yes
  - b) Can refuse 25% of the Subsistence Allowance
  - c) No
  - d) Can refuse 50% of the Subsistence Allowance
20. What is the amount of deduction allowed under Section 80-D in respect of medical expenditure incurred on the health of an assessee or his family?
- a) Rs. 25000
  - b) Rs. 50000
  - c) Rs. 1.5 lakhs
  - d) None of the above
21. Which of the following will not be considered as income for tax purpose?
- a) Salary Income
  - b) Winning from Lottery
  - c) Agriculture Income
  - d) Profit from Tax
22. Which of the following does not form a part of a file?
- a) Notes portion
  - b) Correspondence portion
  - c) Subject portion
  - d) References
23. What action will be taken when a file is misplaced?
- a) The other files will be re-numbered
  - b) The file will be reconstructed
  - c) A new file will be added
  - d) No action will be taken
24. What is the full form of DPI in context of scanned images?

- a) Dots per image
  - b) Dots per inch
  - c) Dots per index
  - d) Digit per image
25. What is the periodicity prescribed to prefer a second appeal with the CPIO from the date on which the information was actually received by the Appellant?
- a) 10 days
  - b) 30 days
  - c) 60 days
  - d) 90 days
26. 'Deemed Refusal' under RTI Act is?
- a) A failure to provide information by PIO within stipulated time
  - b) An FAA's refusal to hear a first appeal within 30 days
  - c) An Applicant's refusal to pay fees
  - d) An APIO's refusal to provide information on request by an Applicant
27. Which of the following is taken as criteria for determining the rate of daily allowance on tour?
- a) The place of official duty
  - b) The place of headquarters
  - c) The place of residence
  - d) Any one of the above
28. Who of the following is competent to sanction abolition of post?
- a) An authority who is competent to create the post
  - b) Secretary of the Department
  - c) The Financial Advisor
  - d) Any one of the above
29. What is the amount of demurrage/ wharfage charges which need not be reported to the Ministry/ Department?
- a) Rs. 10000
  - b) Rs 1000 per case
  - c) Rs 5000 per year
  - d) Demurrage/ wharfage charges paid need not be reported
30. What does CRAC stand for?
- a) Consignee Receipt Acceptance Certificate
  - b) Consignee Rejected Acceptance Certificate
  - c) Consignee Receipt Agreement Certificate
  - d) None of the above

**INDIAN INSTITUTE OF TECHNOLOGY ROPAR**  
**ANSWER KEYS OF WRITTEN EXAMINATION**  
**(PART-B)**  
**JUNIOR ASSISTANT ACCOUNTS**  
**HELD ON 21.10.2023**

1.	C
2.	A
3.	B
4.	A
5.	D
6.	D
7.	B
8.	B
9.	B
10.	D
11.	C
12.	D
13.	B
14.	A
15.	A
16.	A
17.	A
18.	D
19.	C
20.	B
21.	C
22.	C
23.	B
24.	B
25.	D
26.	A
27.	A
28.	A
29.	B
30.	A