

WRITTEN TEST FOR VOP TO THE POST OF EXECUTIVE ASSISTANT ON 28/06/2016

1. The first stage of double entry system is :
  - A. Entry in primary records
  - B. Summarising
  - C. Classification
  - D. Analysing
2. The stage of accounting cycle which gives financial position of a firm
  - A. Journal entries
  - B. Posting in ledger accounts
  - C. Final accounts
  - D. Preparation of Trial Balance
3. Which of the following is the most scientific system of book keeping and Accountancy
  - A. Single entry system
  - B. Cash system
  - C. Double entry system
  - D. Indian System
4. Which of the following is not a fixed asset
  - A. Building
  - B. Bank balance
  - C. Goodwill
  - D. Plant and Machinery
5. Which is a personal account?
  - A. Account of customer
  - B. Salary account
  - C. Telephone expenses account
  - D. Trade market account
6. As per convention of conservatism, stock is valued at :
  - A. Cost price
  - B. Market price
  - C. Cost or Market price whichever is less
  - D. Cost or Market price whichever is more.
7. Trial balance is :
  - A. A statement
  - B. An account
  - C. A ledger
  - D. A Journal
8. Rate of Service Tax applicable from 01.06.2016 is
  - A. 15 %
  - B. 12.50%
  - C. 14.50%
  - D. 10 %
9. Maximum amount of deduction allowable under section 80E of the Income Tax Act, 1961 is
  - A. Rs.50000
  - B. Rs.80000
  - C. Rs.45000
  - D. No limit
10. Due date for filing of Income Tax return by an Individual tax payer for any financial year is before ..... of the respective Assessment year.
  - A. 31<sup>st</sup> August
  - B. 30<sup>th</sup> July
  - C. 30<sup>th</sup> April
  - D. 31<sup>st</sup> October
11. Which is the assessment year corresponding to the financial year 2015-16?
  - A. 2014-15
  - B. 2015-16
  - C. 2016-17
  - D. 2017-18
12. Form No. 16 is a-----
  - A. Annual Tax Statement under Sec. 203 AA of IT Act
  - B. Certificate under 203 of the Income Tax Act for Tax deducted at source
  - C. Certificate under 203 of the Income Tax Act for Tax deducted at source from Income Chargeable under the Head Salaries
  - D. Form of declaration to be filed by a person who does not have a permanent Account Number

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13. If the payment of DCRG has been delayed beyond -----months from the date of retirement, the interest @ the rate applicable to GPF deposits will be paid to the retired employees/ dependent of deceased employees
- A. 3 months  
B. 6 months  
C. 9 months  
D. 12 months
14. Higher rate of family pension is admissible if the deceased had rendered not less than
- A. Five years service  
B. Seven years service  
C. Ten years service  
D. 15 years service
15. When will the commuted portion of pension be restored?
- A. On Completion of 20 years from the reduction of pension  
B. On Completion of 15 years from the reduction of pension  
C. On Completion of 12 years from the reduction of pension  
D. On Completion of 10 years from the reduction of pension
16. The minimum distance required from the Institute to the residence for admissibility of reimbursement of Hostel Subsidy is
- A. 100 kms  
B. 75 Kms  
C. 50Kms  
D. 25 Kms
17. On promotion, option for pay fixation from the date of accrual of normal increment is to be exercised within a period of
- A. one year  
B. six months  
C. three months  
D. one month
18. Choose the correct statement
- A. Salary received from any United Nations Organizations is taxable  
B. Commuted value of Pension is taxable  
C. Cash equivalent of leave salary paid on quitting the service is taxable  
D. Leave Travel Concession is not taxable
19. State which one of the following statement is not forming part of the Statement of Accounts of SCTIMST
- A. Balance Sheet  
B. Receipts and Payments Account  
C. Profit & Loss Account  
D. Separate Audit Report
20. Mr. X will attain 60 years on 2<sup>nd</sup> November 2016. His GPF contribution has to be discontinued from
- A. September 2016  
B. October 2016  
C. July 2016  
D. June 2016
21. Permanent members of academic staff who have on the date of application, put in not less than ----- years of continuous service as a member of the academic staff will be eligible for sabbatical leave
- A. Six years  
B. Five years  
C. Seven year  
D. Three years
22. What is the maximum ceiling of DCRG as per VI th CPC
- A. Rs. 3.5 lakhs  
B. Rs. 5.5 lakhs  
C. Rs 7.5 lakhs and  
D. Rs. 10 lakhs

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23. Negotiation with bidders in exceptional circumstances is permitted only with the .....
- A. Highest bidder
  - B. Lowest bidder
  - C. technically qualified bidders
  - D. No negotiation is permitted
24. What is the period of validity of performance security beyond all contractual obligations?
- A. 15 days
  - B. 20 days
  - C. 30 days
  - D. 60 days
25. What is the amount of minimum and maximum pension after sixth CPC?
- A. not less than Rs. 3500 and not more than Rs.45,000
  - B. not less than Rs. 1500 and not more than Rs.45,000
  - C. not less than Rs. 4500 and not more than Rs. 50,000
  - D. not less than Rs. 3500 and not more than 30% of Pay
26. What is provided to safeguard against a bidder's withdrawing or altering its bid during the bid validity period in the case of advertised or limited tender enquiry?
- A. Bid Security or Earnest money
  - B. Performance Security
  - C. Security Deposit
  - D. Secured Advance
27. What is the criterion to determine the material in stock a surplus?
- A. Stock remaining for over a year
  - B. Stock remaining for over 2 years
  - C. Stock remaining for over 3 years
  - D. stock remaining for over 5 years
28. Which of the following is the correct statement?
- A. Death cum retirement gratuity and commuted value of pension is taxable
  - B. Death cum retirement gratuity and commuted value of pension is fully exempted from income tax
  - C. DCRG is taxable but commuted value of pension is not taxable
  - D. Commuted value of pension is taxable but DCRG is not taxable
29. In Tier -1 Govt. servant have to make mandatory contribution of 10% of ----
- A. Basic Pay only
  - B. Basic Pay plus DA,
  - C. Basic Pay plus DA+ NPA if any
  - D. Basic Pay+ DA+HRA
30. The customs duty is
- A. Direct Tax
  - B. Indirect Tax
  - C. Service Tax
  - D. None of these
31. EMD collected for a tender is refunded after purchase process
- A. with interest
  - B. without interest
  - C. with bank commission
  - D. with service tax
32. The penalty for delay delivery for a consumable item is
- A. 0.5% per day subject to a maximum of 5% of purchase value
  - B. 0.6% per day subject to a maximum of 6 % of purchase value
  - C. 0.5% per week subject to a maximum of 10% of purchase value
  - D. 0.5 % per week subject to a maximum of 5% of purchase value
33. In a tendering process the supplier should undertake the responsibility to maintain an equipment -----years from the date of installation and commissioning.
- A. For a total period of 10 years
  - B. For a total period of 15 years
  - C. For a total period of 7 years
  - D. For a total period of 20 years

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34. The Chairman of the technical committee for BMT Wing for purchase of materials of value Rs. 25 lakhs where HOD is a Scientist—F ?
- HOD
  - Head, BMT Wing
  - Director
  - Professor/Scientist G nominated by the Director
35. The items which can not be stocked conveniently in the store with safety and convenience are procured in approximate quantity by
- Running contract
  - Rate contract
  - Rental contract
  - Work contract
36. Cash purchase in urgent and compelling situations can be done without calling quotation/tender
- By Medical Supdt. for indent value of Rs. 50,000/-
  - By Head BMT Wing for indent value of Rs. 50,000/-
  - By Dy. Medical Supdt. for indent value of Rs. 50,000/-
  - By Director for indent value of Rs. 50,000/-
37. If the advances have been drawn for HTC/LTC, the TA claims should be preferred within a period of ----- after completion of return of journey.
- 30 days
  - 15 days
  - 45 days
  - 90 days
38. Special casual leave for -----only may be allowed to an employee starting from the 8<sup>th</sup> day of onset of measles in the index case.
- 7 days
  - 8 days
  - 10 days
  - 15 days
39. Appointment to the post of Director shall be made by the Institute on the basis of the recommendations of a Selection Committee constituted by the Central Government consisting of the
- Secretary of the Department of Science and Technology of GOI as Chairman, the Director- General of Indian Council of Medical Research, the President of the National Academy of Medical Sciences and the President of the Institution of Engineers (India) as members.
  - The Director- General of Indian Council of Medical Research as Chairman, Secretary of the Department of Science and Technology of GOI, the President of the National Academy of Medical Sciences and the President of the Institution of Engineers (India) as members.
  - The Director- General of Indian Council of Medical Research as Chairman, Secretary of the Department of Science and Technology of GOI, the President of the National Academy of Medical Sciences and the President of the Institute as members.
  - Secretary of the Department of Science and Technology of GOI as Chairman, the Director- General of Indian Council of Medical Research, the President of the National Academy of Medical Sciences and the Vice-Chancellor of University of Kerala.

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40. The President of the Institute may, at any time, call a meeting of the Institute and shall do so if a requisition for that purpose is presented to him in writing by not less than \_\_\_\_ members specifying the subject of the meeting proposed to be called.
- A. Seven  
B. Three  
C. Eight  
D. Two
41. Which is a major penalty as per SPCR?
- A. With holding of increment  
B. Non promotion of an employee after consideration of his/her case to a higher grade  
C. Withholding of promotion  
D. Reduction to a lower rank in the seniority list or to a lower grade or post
42. Of the following who is not a member of Finance Committee of the Institute
- A. Financial Advisor to the Department of Science and Technology, GOI  
B. Financial Advisor of the Institute  
C. One member of the Institute to be nominated by Governing Body  
D. Head, BMT Wing
43. If a Government employee acquires Ph.D. in the field relevant to the function of the Government employee and useful in the discharge of higher official work, the lumpsum one-time incentive admissible is \_\_\_\_
- A. Rs.12, 000/-  
B. Rs.10, 000/-  
C. Rs.8000/-  
D. Rs.6000/-
44. Permanent members of academic staff who have, on the date of application, put in not less than ---- years of continuous service will be eligible for study leave
- A. 5 years  
B. 6 years  
C. 4 years  
D. 3 years
45. Classification of inventory on the basis of value of items in store is -----
- A. Just-in-Time  
B. ABC analysis  
C. VED analysis  
D. FIFO
46. The rating given for "Very Good" in CR is
- A. 2.00 marks  
B. 2.5 marks  
C. 3.00 marks  
D. 3.5 marks
47. ---- helps management to ascertain value of closing stock without physical verification
- A. ABC analysis  
B. Perpetual Inventory System  
C. Periodic Stock taking  
D. Material turn over ratio
48. Rate of HRA from 1-9-2008 admissible to an employee of 'X' category of cities is ----- of pay plus grade pay
- A. 15%  
B. 20%  
C. 30%  
D. 25%
49. Number of days of Earned Leave which can be availed at a time is
- A. 180 days  
B. 90 days  
C. 365 days  
D. 240 days
50. In contract of construction, payment is made on the basis of
- A. Work certified  
B. Estimated cost  
C. Contract value  
D. Notional profit

**VOP TO THE POST OF EXECUTIVE**  
**ASSISTANT**

**Answer key(28/06/2016)**

1	A	21	A	41	D
2	C	22	D	42	D
3	C	23	B	43	B
4	B	24	D	44	D
5	A	25	A	45	B
6	C	26	A	46	A
7	A	27	A	47	B
8	A	28	B	48	C
9	D	29	C	49	B
10	B	30	B	50	A
11	C	31	B		
12	C	32	D		
13	A	33	A		
14	B	34	D		
15	B	35	A		
16	C	36	D		
17	D	37	B		
18	D	38	A		
19	C	39	A		
20	A	40	A		