

## Gujarat Public Service Commission

**Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-1)**

**Series : A**

**FINAL ANSWER KEY For Question No. 001 - 200 is declared as below**

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	A	26	B	51	C	76	C	101	B	126	A	151	A	176	C
2	B	27	D	52	A	77	A	102	C	127	B	152	B	177	B
3	A	28	C	53	B	78	C	103	D	128	C	153	D	178	A
4	D	29	D	54	C	79	A	104	D	129	A	154	A	179	C
5	D	30	C	55	C	80	D	105	C	130	D	155	C	180	A
6	A	31	B	56	D	81	B	106	D	131	C	156	C	181	B
7	B	32	A	57	C	82	D	107	B	132	A	157	A	182	C
8	C	33	B	58	A	83	B	108	B	133	A	158	D	183	D
9	B	34	D	59	A	84	C	109	A	134	C	159	C	184	C
10	D	35	C	60	C	85	B	110	C	135	D	160	C	185	B
11	D	36	C	61	D	86	A	111	B	136	C	161	D	186	A
12	B	37	A	62	D	87	B	112	D	137	A	162	B	187	D
13	B	38	A	63	B	88	B	113	C	138	C	163	A	188	D
14	D	39	D	64	C	89	D	114	B	139	A	164	B	189	A
15	A	40	A	65	D	90	D	115	C	140	B	165	D	190	A
16	D	41	A	66	C	91	D	116	B	141	C	166	C	191	D
17	D	42	A	67	C	92	D	117	B	142	D	167	D	192	C
18	D	43	D	68	C	93	A	118	B	143	D	168	B	193	A
19	A	44	C	69	A	94	B	119	D	144	B	169	C	194	C
20	D	45	B	70	D	95	C	120	A	145	A	170	B	195	D
21	D	46	A	71	B	96	B	121	C	146	D	171	D	196	D
22	D	47	A	72	C	97	B	122	A	147	A	172	B	197	C
23	A	48	D	73	B	98	D	123	A	148	B	173	C	198	B
24	B	49	C	74	B	99	A	124	B	149	A	174	D	199	A
25	C	50	B	75	B	100	D	125	C	150	B	175	A	200	C

\* Cancelled Question(s) Revised Answer(s) is(are) Highlighted

## Gujarat Public Service Commission

**Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-1)**

**Series : B**

**FINAL ANSWER KEY For Question No. 001 - 200 is declared as below**

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	C	26	C	51	D	76	B	101	C	126	A	151	B	176	C
2	A	27	A	52	D	77	B	102	A	127	B	152	C	177	B
3	B	28	C	53	A	78	D	103	A	128	C	153	D	178	A
4	C	29	A	54	B	79	A	104	C	129	A	154	C	179	C
5	C	30	D	55	C	80	D	105	D	130	D	155	B	180	A
6	D	31	A	56	B	81	B	106	C	131	B	156	A	181	D
7	C	32	B	57	D	82	A	107	A	132	D	157	D	182	B
8	A	33	A	58	C	83	B	108	C	133	C	158	D	183	A
9	A	34	D	59	D	84	D	109	A	134	B	159	A	184	B
10	C	35	D	60	C	85	C	110	B	135	C	160	A	185	D
11	D	36	A	61	B	86	C	111	C	136	B	161	D	186	C
12	D	37	B	62	D	87	A	112	D	137	B	162	C	187	D
13	B	38	C	63	B	88	A	113	D	138	B	163	A	188	B
14	C	39	B	64	C	89	D	114	B	139	D	164	C	189	C
15	D	40	D	65	B	90	A	115	A	140	A	165	D	190	B
16	C	41	D	66	A	91	A	116	D	141	B	166	D	191	A
17	C	42	B	67	B	92	A	117	A	142	C	167	C	192	B
18	C	43	B	68	B	93	D	118	B	143	D	168	B	193	D
19	A	44	D	69	D	94	C	119	A	144	D	169	A	194	A
20	D	45	A	70	D	95	B	120	B	145	C	170	C	195	C
21	B	46	D	71	D	96	A	121	C	146	D	171	D	196	C
22	C	47	D	72	D	97	A	122	A	147	B	172	B	197	A
23	B	48	D	73	A	98	D	123	A	148	B	173	C	198	D
24	B	49	A	74	B	99	C	124	B	149	A	174	D	199	C
25	B	50	D	75	C	100	B	125	C	150	C	175	A	200	C

\* Cancelled Question(s) Revised Answer(s) is(are) Highlighted

## Gujarat Public Service Commission

**Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-1)**

**Series : C**

**FINAL ANSWER KEY For Question No. 001 - 200 is declared as below**

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	B	26	A	51	D	76	D	101	C	126	D	151	D	176	D
2	A	27	B	52	B	77	C	102	A	127	A	152	B	177	C
3	B	28	B	53	B	78	A	103	A	128	B	153	C	178	B
4	D	29	D	54	D	79	A	104	B	129	A	154	D	179	A
5	C	30	D	55	A	80	C	105	C	130	B	155	A	180	C
6	C	31	D	56	D	81	D	106	A	131	B	156	C	181	A
7	A	32	D	57	D	82	D	107	B	132	C	157	B	182	B
8	A	33	A	58	D	83	B	108	C	133	D	158	A	183	D
9	D	34	B	59	A	84	C	109	A	134	D	159	C	184	A
10	A	35	C	60	D	85	D	110	D	135	C	160	A	185	C
11	A	36	B	61	D	86	C	111	C	136	D	161	B	186	C
12	A	37	B	62	D	87	C	112	A	137	B	162	C	187	A
13	D	38	D	63	A	88	C	113	A	138	B	163	D	188	D
14	C	39	A	64	B	89	A	114	C	139	A	164	C	189	C
15	B	40	D	65	C	90	D	115	D	140	C	165	B	190	C
16	A	41	A	66	B	91	B	116	C	141	B	166	A	191	D
17	A	42	B	67	D	92	C	117	A	142	D	167	D	192	B
18	D	43	A	68	C	93	B	118	C	143	C	168	D	193	A
19	C	44	D	69	D	94	B	119	A	144	B	169	A	194	B
20	B	45	D	70	C	95	B	120	B	145	C	170	A	195	D
21	B	46	A	71	C	96	C	121	C	146	B	171	D	196	C
22	D	47	B	72	A	97	A	122	D	147	B	172	C	197	D
23	B	48	C	73	B	98	C	123	D	148	B	173	A	198	B
24	C	49	B	74	C	99	A	124	B	149	D	174	C	199	C
25	B	50	D	75	C	100	D	125	A	150	A	175	D	200	B

\* Cancelled Question(s) Revised Answer(s) is(are) Highlighted

**Gujarat Public Service Commission**

**Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-1)**

**Series : D**

**FINAL ANSWER KEY For Question No. 001 - 200 is declared as below**

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	B	26	D	51	B	76	A	101	B	126	C	151	D	176	A
2	D	27	C	52	A	77	B	102	D	127	A	152	B	177	D
3	B	28	A	53	B	78	C	103	C	128	C	153	A	178	D
4	C	29	A	54	D	79	B	104	B	129	A	154	B	179	A
5	B	30	C	55	C	80	D	105	C	130	B	155	D	180	A
6	A	31	D	56	C	81	D	106	B	131	C	156	C	181	D
7	B	32	D	57	A	82	B	107	B	132	D	157	D	182	C
8	B	33	B	58	A	83	B	108	B	133	D	158	B	183	A
9	D	34	C	59	D	84	D	109	D	134	B	159	C	184	C
10	D	35	D	60	A	85	A	110	A	135	A	160	B	185	D
11	D	36	C	61	A	86	D	111	B	136	D	161	A	186	D
12	D	37	C	62	A	87	D	112	C	137	A	162	B	187	C
13	A	38	C	63	D	88	D	113	D	138	B	163	D	188	B
14	B	39	A	64	C	89	A	114	D	139	A	164	A	189	A
15	C	40	D	65	B	90	D	115	C	140	B	165	C	190	C
16	B	41	B	66	A	91	D	116	D	141	C	166	C	191	D
17	B	42	C	67	A	92	D	117	B	142	A	167	A	192	B
18	D	43	B	68	D	93	A	118	B	143	A	168	D	193	C
19	A	44	B	69	C	94	B	119	A	144	B	169	C	194	D
20	D	45	B	70	B	95	C	120	C	145	C	170	C	195	A
21	C	46	C	71	A	96	B	121	C	146	A	171	B	196	C
22	A	47	A	72	B	97	D	122	A	147	B	172	C	197	B
23	B	48	C	73	A	98	C	123	A	148	C	173	D	198	A
24	C	49	A	74	D	99	D	124	C	149	A	174	C	199	C
25	C	50	D	75	D	100	C	125	D	150	D	175	B	200	A

\* Cancelled Question(s) Revised Answer(s) is(are) Highlighted

# Gujarat Public Service Commission

Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-2)

Series : A

FINAL ANSWER KEY For Question No. 001 - 200 is declared as below

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	B	26	C	51	B	76	C	101	B	126	A	151	B	176	D
2	A	27	D	52	D	77	D	102	C	127	A	152	A	177	A
3	C	28	D	53	C	78	B	103	A	128	B	153	C	178	B
4	A	29	B	54	A	79	A	104	D	129	B	154	D	179	C
5	D	30	C	55	B	80	D	105	D	130	A	155	A	180	B
6	D	31	B	56	C	81	D	106	B	131	A	156	C	181	A
7	B	32	A	57	D	82	B	107	A	132	D	157	D	182	B
8	D	33	C	58	D	83	C	108	C	133	B	158	D	183	A
9	C	34	B	59	A	84	A	109	B	134	C	159	A	184	C
10	B	35	C	60	A	85	A	110	B	135	A	160	C	185	B
11	B	36	D	61	B	86	A	111	A	136	B	161	A	186	D
12	C	37	A	62	C	87	A	112	D	137	A	162	D	187	A
13	C	38	C	63	D	88	C	113	C	138	C	163	C	188	C
14	C	39	D	64	B	89	D	114	B	139	A	164	B	189	B
15	C	40	B	65	A	90	B	115	A	140	A	165	D	190	B
16	D	41	A	66	B	91	A	116	B	141	A	166	B	191	C
17	A	42	A	67	C	92	A	117	B	142	B	167	C	192	D
18	D	43	B	68	B	93	C	118	C	143	D	168	D	193	A
19	A	44	B	69	D	94	A	119	B	144	B	169	A	194	B
20	A	45	A	70	A	95	B	120	B	145	A	170	D	195	C
21	D	46	D	71	B	96	C	121	B	146	D	171	D	196	D
22	B	47	C	72	C	97	C	122	D	147	C	172	A	197	A
23	C	48	B	73	D	98	A	123	A	148	A	173	A	198	B
24	A	49	A	74	A	99	D	124	C	149	D	174	B	199	D
25	B	50	B	75	B	100	B	125	D	150	D	175	C	200	C

## Gujarat Public Service Commission

**Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-2)**

**Series : B**

**FINAL ANSWER KEY For Question No. 001 - 200 is declared as below**

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	B	26	C	51	D	76	C	101	B	126	D	151	B	176	D
2	D	27	D	52	B	77	C	102	A	127	A	152	D	177	A
3	C	28	B	53	C	78	A	103	C	128	B	153	A	178	B
4	A	29	A	54	A	79	D	104	D	129	C	154	C	179	D
5	B	30	D	55	B	80	B	105	A	130	B	155	D	180	C
6	C	31	B	56	C	81	B	106	C	131	B	156	A	181	A
7	D	32	A	57	D	82	A	107	D	132	C	157	A	182	D
8	D	33	C	58	D	83	C	108	D	133	A	158	B	183	B
9	A	34	A	59	B	84	B	109	A	134	D	159	B	184	C
10	A	35	D	60	C	85	C	110	C	135	D	160	A	185	A
11	B	36	D	61	D	86	D	111	A	136	B	161	A	186	B
12	C	37	B	62	B	87	A	112	D	137	A	162	B	187	A
13	D	38	D	63	C	88	C	113	C	138	C	163	A	188	C
14	B	39	C	64	A	89	D	114	B	139	B	164	C	189	A
15	A	40	B	65	A	90	B	115	D	140	B	165	B	190	A
16	B	41	B	66	A	91	A	116	B	141	A	166	D	191	A
17	C	42	C	67	A	92	A	117	C	142	D	167	A	192	B
18	B	43	C	68	C	93	B	118	D	143	C	168	C	193	D
19	D	44	C	69	D	94	B	119	A	144	B	169	B	194	B
20	A	45	C	70	B	95	A	120	D	145	A	170	B	195	A
21	B	46	D	71	A	96	D	121	D	146	B	171	C	196	D
22	C	47	A	72	A	97	C	122	A	147	B	172	D	197	C
23	D	48	D	73	C	98	B	123	A	148	C	173	A	198	A
24	A	49	A	74	A	99	A	124	B	149	B	174	B	199	D
25	B	50	A	75	B	100	B	125	C	150	B	175	C	200	D

# Gujarat Public Service Commission

Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-2)

Series : C

FINAL ANSWER KEY For Question No. 001 - 200 is declared as below

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	B	26	A	51	B	76	C	101	A	126	D	151	A	176	C
2	A	27	A	52	C	77	D	102	D	127	A	152	D	177	D
3	C	28	C	53	C	78	D	103	B	128	C	153	C	178	D
4	B	29	D	54	C	79	A	104	C	129	B	154	B	179	A
5	C	30	B	55	C	80	A	105	A	130	B	155	A	180	C
6	D	31	A	56	D	81	B	106	B	131	C	156	B	181	A
7	A	32	A	57	A	82	C	107	A	132	D	157	B	182	D
8	C	33	C	58	D	83	D	108	C	133	A	158	C	183	C
9	D	34	A	59	A	84	B	109	A	134	B	159	B	184	B
10	B	35	B	60	A	85	A	110	A	135	C	160	B	185	D
11	A	36	C	61	D	86	B	111	A	136	D	161	B	186	B
12	A	37	C	62	B	87	C	112	B	137	A	162	D	187	C
13	B	38	A	63	C	88	B	113	D	138	B	163	A	188	D
14	B	39	D	64	A	89	D	114	B	139	D	164	C	189	A
15	A	40	B	65	B	90	A	115	A	140	C	165	D	190	D
16	D	41	B	66	C	91	B	116	D	141	B	166	A	191	D
17	C	42	A	67	D	92	C	117	C	142	C	167	A	192	A
18	B	43	C	68	D	93	D	118	A	143	A	168	B	193	A
19	A	44	A	69	B	94	A	119	D	144	D	169	B	194	B
20	B	45	D	70	C	95	B	120	D	145	D	170	A	195	C
21	D	46	D	71	B	96	C	121	A	146	B	171	B	196	D
22	B	47	B	72	D	97	D	122	B	147	A	172	A	197	A
23	C	48	D	73	C	98	B	123	A	148	C	173	C	198	B
24	A	49	C	74	A	99	A	124	C	149	B	174	D	199	C
25	A	50	B	75	B	100	D	125	B	150	B	175	A	200	B

## Gujarat Public Service Commission

**Deputy Auditor/Deputy Accountant(GMC), Class-III,  
(Advt No. 106/2020-21) P.T. Date : 18-07-2021 (AUH-2)**

**Series : D**

**FINAL ANSWER KEY For Question No. 001 - 200 is declared as below**

Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer	Q.No.	Answer
1	D	26	C	51	B	76	D	101	A	126	C	151	A	176	B
2	B	27	D	52	A	77	B	102	B	127	D	152	D	177	A
3	C	28	D	53	C	78	D	103	A	128	D	153	B	178	C
4	A	29	A	54	B	79	C	104	C	129	A	154	C	179	B
5	A	30	A	55	C	80	B	105	B	130	C	155	A	180	B
6	A	31	B	56	D	81	B	106	D	131	A	156	B	181	A
7	A	32	C	57	A	82	C	107	A	132	D	157	A	182	D
8	C	33	D	58	C	83	C	108	C	133	C	158	C	183	C
9	D	34	B	59	D	84	C	109	B	134	B	159	A	184	B
10	B	35	A	60	B	85	C	110	B	135	D	160	A	185	A
11	A	36	B	61	A	86	D	111	C	136	B	161	A	186	B
12	A	37	C	62	A	87	A	112	D	137	C	162	B	187	B
13	C	38	B	63	B	88	D	113	A	138	D	163	D	188	C
14	A	39	D	64	B	89	A	114	B	139	A	164	B	189	B
15	B	40	A	65	A	90	A	115	C	140	D	165	A	190	B
16	C	41	B	66	D	91	D	116	D	141	D	166	D	191	B
17	C	42	C	67	C	92	B	117	A	142	A	167	C	192	D
18	A	43	D	68	B	93	C	118	B	143	A	168	A	193	A
19	D	44	A	69	A	94	A	119	D	144	B	169	D	194	C
20	B	45	B	70	B	95	B	120	C	145	C	170	D	195	D
21	B	46	C	71	B	96	C	121	B	146	D	171	B	196	A
22	D	47	D	72	A	97	D	122	A	147	A	172	C	197	A
23	C	48	B	73	C	98	D	123	C	148	B	173	A	198	B
24	A	49	A	74	A	99	B	124	D	149	C	174	D	199	B
25	B	50	D	75	D	100	C	125	A	150	B	175	D	200	A