

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER VARIOUS DEPARTMENT,
GOVERNMENT OF MIZORAM, JULY, 2022.

ACCOUNTS PAPER – I

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.
Attempt all questions.

PART- A (50 MARKS)

(Attempt any five of the following questions)

1. Briefly explain the various modes of funding Project/Works. **(10)**
2. What are the different forms of contract/ bills used for Payment? **(10)**
3. Explain Emergent works and Urgent works citing examples. **(10)**
4. What are the documents of Accounts prescribed by CPWD Accounts Code? Explain. **(10)**
5. Briefly explain *any five* of the following: **(5×2=10)**
 - (a) Annual Financial Statement
 - (b) Consolidated Fund of India
 - (c) Charged Expenditure
 - (d) Suspense
 - (e) Savings, excess & recoveries
 - (f) Vote on account , supplementary demand
 - (g) Appropriation, Re-appropriation
6. How is Deposit works different from Specialized works? Explain. **(10)**
7. Explain the process involved in Construction of Works. **(10)**

PART- B (50 MARKS)

(Attempt any five of the following questions)

8. Name the different types of call of Tenders and briefly explain. (10)
9. What are the steps involved in the preparation of NIT? (10)
10. What are the pre requisites for inviting Tender ,publicity time limit and validity? (5+2+3=10)
11. Explain Earnest Money, rates of refund and forfeiture of Earnest money. (4+3+2= 10)
12. Explain the steps involved in Execution of Works. (10)
13. What are the conditions for granting Mobilization Advance and Secured Advance? (5+5=10)
14. Explain the following in brief: *any five*. (5×2=10)
- (a) Pre Arbitration and Arbitration Mechanism
 - (b) Refund of Security Deposit
 - (c) Completion Certificate
 - (d) Performance Guarantee
 - (e) Measurement for inadmissible items
 - (f) Time schedule for payment
 - (g) Advance payment of work done measured/not measured

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