

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATIONS FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER VARIOUS DEPARTMENT,
GOVERNMENT OF MIZORAM, DECEMBER, 2023.

ACCOUNTS PAPER – I

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

PART- A (50 MARKS)

(Attempt any five of the following questions)

1. Explain works of inescapable nature. (5+5 =10)
 - (a) Emergent Works
 - (b) Urgent Works
2. Explain the process of Accord of Administrative Approval, Expenditure Sanction and Technical Sanction? (10)
3. What is Charged Expenditure? Explain. (10)
4. What are the various modes of Funding of Project/Works? (10)
5. Explain the different forms of contract/bills used for payment. (10)
6. Briefly explain. (5+5=10)
 - (a) Appropriation Account
 - (b) Re- Appropriation of Accounts.
7. What are the provisions for Departmental Charges (DC)? (10)
8. What are the Preliminaries for Deposit Works? Briefly explain. (10)
9. What are the important provisions in case of Specialized Works? (10)
10. Briefly explain any five of the following: (5×2=10)
 - (a) Schedule of rates and Cost Index
 - (b) Surrender of Savings
 - (c) Consolidated Fund of India
 - (d) Documents of Accounts
 - (e) Budget
 - (f) Detailed Project Report/Detailed Estimate
 - (g) Contingencies

PART- B (50 MARKS)

(Attempt any five of the following questions)

11. Explain Engineering, Procurement and Construction Contracts. (10)
12. What steps are to be followed for the preparation of NIT? (10)
13. Briefly explain the process of Invitation of Tenders for Works. (10)
14. Elaborate on the "Time Limit for Publicity of Tenders". (10)
15. Why is Earnest money necessary? Mention the rates of Earnest Money and Mode of Deposit. (2+4=4=10)
16. What do you know about Documentation of Hindrances? Explain. (10)
17. What are the types of Advances admissible to Contractors? Explain. (10)
18. Explain the Time Schedule for Payment of Bills and mention the necessary deductions to be made in the bill and conditions for refund of Security Deposit and Performance Guarantee. (10)
19. Explain the different types of call of Tenders. (10)
20. Answer any five of the following : (5×2=10)
 - (a) Publicity of Tenders
 - (b) Formalities for re-invitation of Tenders
 - (c) Measurement for Inadmissible Items
 - (d) Advance payment for work done and measured/not measured
 - (e) Pre-arbitration and arbitration Mechanism
 - (f) Performance Guarantee
 - (g) Completion Certificate

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