

MIZORAM PUBLIC SERVICE COMMISSION
DEPARTMENTAL EXAMINATION FOR JUNIOR GRADE OF M.E.S. (AE/SDO)
UNDER VARIOUS DEPARTMENTS, GOVERNMENT OF MIZORAM.
(JULY-2025)

ACCOUNTS PAPER – I

Time Allowed : 3 hours

FM : 100 PM : 40

SECTION - A (Multiple Choice Questions) (25 Marks)

All questions carry equal mark of 1 each. Attempt all questions.

*This Section should be answered only on the **OMR Response Sheet** provided.*

1. Select the correct form used for Percentage Rate Tender Document
 - (a) CPWD form 8
 - (b) CPWD form 7
 - (c) CPWD form 9
 - (d) CPWD form 10
2. What is the correct form used by contractors to quote rates against each item of work?
 - (a) CPWD form 8
 - (b) CPWD form 7
 - (c) CPWD form 11A
 - (d) CPWD form 12
3. The form used for works which are to be awarded without the call of Tender
 - (a) CPWD form 10
 - (b) CPWD form 12
 - (c) CPWD form 11 A
 - (d) CPWD form 47
4. The form used where purchase of material is involved
 - (a) CPWD form 11 A
 - (b) CPWD form 12
 - (c) CPWD Form 8
 - (d) CPWD Form 9
5. The form of Tender adopted for demolition of buildings and removal of debris from site
 - (a) CPWD form 47
 - (b) CPWD form 11
 - (c) CPWD form 10
 - (d) CPWD form 12
6. The form used where it is necessary to start the work in anticipation of formal acceptance of contract
 - (a) CPWD form 47
 - (b) CPWD form 10
 - (c) CPWD form 8
 - (d) CPWD form 12
7. The form used for works in which contractors are required to quote a lumpsum amount for completing the work
 - (a) CPWD form 10
 - (b) CPWD form 11
 - (c) CPWD form 8
 - (d) CPWD form 12
8. Select the document which is not included in the documents of Accounts:
 - (a) Bill Register
 - (b) Cash Book
 - (c) Contractors Ledger
 - (d) Measurement Book

9. Which item is not included in the Consolidated Fund of India?
 - (a) Revenues received
 - (b) Loans raised
 - (c) Contingency fund
 - (d) Receipt from recoveries of loans
10. During the course of Financial year , some expenditure under certain sub head is likely lesser than the provisions in the budget which is called
 - (a) Surrender of Savings
 - (b) Budget Estimate
 - (c) Revised Estimate
 - (d) Allocation of Fund
11. Transfer of fund from one primary unit of appropriation to another such unit
 - (a) Appropriation
 - (b) Surrender of savings
 - (c) Allocation of Fund
 - (d) Re-appropriation
12. DPR may be prepared for obtaining:
 - (a) Allocation
 - (b) Budget
 - (c) AA/a & E/S
 - (d) Re- Appropriation of Fund
13. Choose which form is not required in the Detailed Estimate Report
 - (a) Form CPWD-1
 - (b) Form CPWD- 2
 - (c) Form CPWD- 3
 - (d) Form CPWD-4
14. The percentage of Departmental charges for local bodies and PSUs for all maintenance and minor works is:
 - (a) 10%
 - (b) 4%
 - (c) 5%
 - (d) 2%
15. The percentage of Departmental charges for local bodies and PSUs for Construction works costing Rs 100 crore or more
 - (a) 1%
 - (b) 4%
 - (c) 3%
 - (d) 2%
16. The percentage of Departmental charges for local bodies and PSUs for Construction works costing below Rs 100 crore
 - (a) 2%
 - (b) 1%
 - (c) 3%
 - (d) 5.5%
17. Tenders for Specialized Works may be invited in
 - (a) Single bid
 - (b) two/three bid
 - (c) restricted form
 - (d) none
18. Select which is not mandatory to e-publish in the Central Public Procurement Portal
 - (a) RFP
 - (b) EOI
 - (c) Allocation
 - (d) Pre -qualification/registration
19. Select the unnecessary information with regard to Three Bid System
 - (a) Eligibility bid
 - (b) Technical specification
 - (c) Financial bid
 - (d) EPC
20. Name the type of tender which involves preparation of detailed architectural, structure, MEP design & drawings
 - (a) Manual tendering
 - (b) GTE
 - (c) EPC
 - (d) Restricted Tender

21. Tenders which can be called with the approval of the competent authority from registered list of Contractors
- | | |
|-----------------------|----------------------|
| (a) Restricted Tender | (b) GTE |
| (c) EPC | (d) Composite Tender |
22. Tendering system which shall be followed for all kind of building and road works irrespective of cost
- | | |
|-----------------------|----------------------|
| (a) GTE | (b) EPC |
| (c) Restricted Tender | (d) Composite Tender |
23. The type of conference before submission of Tender
- | | |
|--------------------------|-------------------------|
| (a) Post- bid conference | (b) e- conference |
| (c) Pre-bid conference | (d) Physical conference |
24. Tender which shall be invited for tenders upto Rs 200 crore
- | | |
|---------------------------|-----------------------|
| (a) Global Tender Enquiry | (b) Restricted Tender |
| (c) EPC | (d) Composite Tender |
25. Which type of tender is resorted to due to work requirement instead of e-tendering platform
- | | |
|-----------------------|----------------------|
| (a) Restricted Tender | (b) Manual Tendering |
| (c) EPC | (d) Composite Tender |

SECTION- B (Conventional Type) (75 Marks)

*This Section should be answered only on the **Answer Sheet** provided.
Marks for each question is indicated against it.*

1. Briefly explain **any 5(five)** of the following: **(5×2 = 10)**
- | | |
|--------------------------------------|---------------------------------------|
| (a) SOR and Cost Index | (b) Contingencies and its utilization |
| (c) Detailed Project Report/Estimate | (d) Allotment of Funds |
| (e) Measurement | (f) Charged Expenditure |
| (g) Consolidated fund of India | (h) Vote on account |

Direction (Question Nos. 2 - 7) : Answer any 3 (three) from the following questions:

2. Briefly explain the various modes for funding of Project /Works. **(5)**
3. What are the mandatory documents for proper accounting for works as prescribed in CPWD Account Code? **(5)**
4. What are the important provisions in case of Specialized works? **(5)**
5. Briefly explain the process involved in the accord of Technical Sanction. **(5)**
6. What are the provisions for Departmental charges? **(5)**
7. Briefly explain Allotment of Funds. **(5)**

8. Briefly explain **any 5 (five)** of the following: **(5×2 =10)**
- (a) Pre-arbitration and Arbitration mechanism
 - (b) Advance payment for work done and measured/not measured
 - (c) Secured Advance
 - (d) Mobilization Advance
 - (e) Refund of Earnest Money
 - (f) Publicity of Tenders
 - (g) Measurement of inadmissible items
 - (h) Completion Certificate
9. What are the steps involved in the preparation of NIT? **(10)**

Direction (Question Nos. 10 - 16) : Answer any 6 (six) of the following questions:

10. What are the five steps involved in Invitation of Tenders for works? **(5)**
11. Briefly explain the time limit for Publicity of Tenders. **(5)**
12. What are the various types of Call of Tenders? Explain. **(5)**
13. What is Performance Guarantee? Explain. **(5)**
14. What are the conditions for refund of Security Deposit and Performance Guarantee? **(5)**
15. Explain the Time Schedule for payment of bills. **(5)**
16. Explain the E-tendering process. **(5)**

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