

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

ACCOUNTS PAPER – I

Time Allowed : 3 hours

FM : 100 PM : 40

SECTION - A (Multiple Choice Questions) (50 Marks)

All questions carry equal mark of 2 each. Attempt all questions.

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

1. Which of the following is included in the Documents of Accounts?
(a) Muster Roll (b) Measurement Book
(c) Materials Account (d) Imprest Account
2. The mode of funding of projects / works in which funds are transferred from one Government department to another department is:
(a) PMGSY from Ministry of Rural Development (b) Cash settlement suspense account
(c) Loan from NABARD (d) Letter of authorization
3. In addition to the provision for all expenditure for a work, what per cent of the estimated cost of work should be kept towards contingency in respect of estimated cost of work more than Rs. 1 crore?
(a) 2.5 % (b) 3.0 %
(c) 3.5 % (d) 5.0 %
subject to a minimum of Rs. 5 lakh
4. Which of the following availability should be ensured first before taking up execution of urgent works which require early start / completion within compressed schedule?
(a) Administrative approval (b) Funds
(c) Technical sanction (d) Expenditure sanction
5. The rate of Departmental Charges to be levied in respect of works costing below Rs. 100 crore is fixed at 5.5 %. Against which organization should this rate be levied?
(a) Private organization (b) Central Government departments
(c) Local bodies and PSUs (d) State Governments
6. Which one of the following descriptions is not directly related to Technical Sanction?
(a) Transfer of funds from client department to the executing agency
(b) Economic life of the proposed work
(c) Detailed estimate based on applicable schedule of rates
(d) Detailed working drawings and architectural specifications

7. Details of emergent / urgent works awarded on the basis of spot quotation should be compiled by each circle / zone on:
- (a) Monthly basis
 - (b) Quarterly basis
 - (c) Half-yearly basis
 - (d) Yearly basis
8. CPWD Form 8 is used for works in which contractors are required to quote -
- (a) Rates on percentage basis
 - (b) Rates against each item of works
 - (c) Rates for supply of the required quantity of materials
 - (d) A lump sum amount for completing the work in accordance with the given designs, specifications, and functional requirements
9. Which one of the following statements about Schedule of Rates (SOR) is not appropriate?
- (a) The SORs are ordinarily revised once in two years
 - (b) The Executive Engineers may issue SOR for their respective jurisdiction
 - (c) To up date the SOR, the nomenclature with specifications, market rate list, and analysis of rates are to be periodically revised
 - (d) The cost index for different places shall be issued as on 1st April and 1st October every year
10. Which one of the following statements about Deposit Works is not appropriate?
- (a) The norms regarding specifications adopted will be as approved by the client department
 - (b) The scope of work shall not be altered during preparation of Detailed Estimate or execution without written permission of the client
 - (c) For multiple small works under one client, it is mandatory to prepare a separate MOU for each individual works
 - (d) Estimates of fees for private consultants are to added in the estimates only if the estimate for deposit works does not include Departmental Charges or not included in Departmental Charges
11. The budget related proposals for CPWD are prepared by the Director General of the CPWD and are submitted to the Ministry of -
- (a) Railways
 - (b) Housing and Urban Affairs
 - (c) Finance
 - (d) Road Transport and Highways
12. Which one of the following is not included in the Consolidated Fund of India?
- (a) All revenues received by the Government
 - (b) Loans raised by the Government
 - (c) Remittances and cash balances
 - (d) Receipts from recovery of loans
13. Which one of the following is not treated as charged expenditure?
- (a) Emoluments and allowances of the President
 - (b) Salaries and allowances of the judges of the Supreme Court
 - (c) Payment of award under Land Acquisition Act
 - (d) Salaries and allowances of the Chairman of the Lok Sabha
14. Which one of the following pieces of information is not required in the proposals relating to suspense head 'Stock'?
- (a) Stock holding at the beginning of the year
 - (b) Value of stock expected to be purchased during the year
 - (c) Value of stock expected to be issued during the year
 - (d) Percentage of stock holdings based on the previous year's data

15. The major head of account (code) for Capital Outlay on 'Roads & Bridges' is –
- (a) 2059 (b) 3054
(c) 4059 (d) 5054
16. Which one of the following features is not related to Appropriation Bill?
- (a) Introduced in the Lok Sabha after the Union Budget is presented
(b) Authorizes the Government to spend money
(c) Relates to revenues of the Government
(d) It is communicated to ministries by the Finance Department
17. Which one of the following statements about 'Vote on Account' is incorrect?
- (a) To be utilized for expenditure on a 'New Service'
(b) To cover expenditure for a brief period
(c) Appropriation bill is likely to be passed after the start of the financial year to which it relates
(d) Passed in accordance with the provisions of Article 116 of the Constitution of India
18. Which one of the following statements about 'Scheme works' is incorrect?
- (a) Demand should be confined to works only which have received administrative approval
(b) Justification should be provided for the total demand for each work / sub-head under 'Minor Works' and 'Maintenance and Repairs'
(c) Demands should be based on realistic assessment of the expenditure likely to be incurred during the current financial year
(d) Demands should be made in respect of works only which have technical sanction
19. Which one of the following instructions about 'Surrender of Savings' is not true?
- (a) Savings may be brought forward to the next financial year
(b) Anticipated savings should be surrendered before the close of the financial year
(c) Savings under one head may be re-appropriated to other heads of accounts
(d) Savings should not be held in reserve for meeting possible excesses in future
20. The need for Supplementary Demand arises mainly due to the following reasons. Select the one which is not true-
- (a) Unforeseen emergency
(b) Postponement of expenditure
(c) Under-estimating factors that can lead to increase in expenditure
(d) Expenditure is incurred on New Service or New Instrument of Service
21. Which one of the following descriptions about 'Appropriation Account' is incorrect?
- (a) It compares the total grants provided by the Parliament for the purpose with the actual expenditure incurred by Government on that purpose
(b) Explanations should be given for variations between the final grant and actual expenditure under each sub-head if it exceeds 10 % of the total sanctioned provision or as prescribed, whichever is higher
(c) The total sanctioned provision means the original provision alone and it does not include supplementary provisions
(d) If there is no individual sub-head involving an excess of over the prescribed amount, sub-heads which mainly account for the overall excess may be included in the explanation

22. Re-appropriation means-

- (a) Provision of funds by way of transfer of funds for works from client department to executing/ implementing department
- (b) Appropriation of funds in the original budget
- (c) Provision of funds by Supplementary Demand
- (d) Transfer of funds from one primary unit of appropriation to another primary unit

23. While preparing detailed statement showing distribution of grants, the following points should be noted by the budget authorities. Which one of these is inappropriate?

- (a) The statement should show the distribution of the final allotments by the budget controlling officers in consultation the respective finance officers of the Zones/Divisions
- (b) The statement should contain an abstract of the charges by the prescribed sub-major heads
- (c) Specific allotment should be made for each individual major work
- (d) The amounts and details of the allotment/ceilings intimated in the Ministry should be strictly adhered to and on no account altered / breached

24. Which of the following sequence in procurement process is most appropriate?

- (a) Preparation of preliminary DPR * Preparation of detailed working drawings and architectural specifications * Preparation of Detailed Estimates * Accord of Technical Sanction * Obtaining expenditure sanction * Tendering for execution of works
- (b) Preparation of detailed working drawings and architectural specifications * Preparation of preliminary DPR * Tendering for execution of works * Preparation of Detailed Estimates * Accord of Technical Sanction * Obtaining expenditure sanction
- (c) Obtaining expenditure sanction * Accord of Technical Sanction * Preparation of preliminary DPR * Preparation of detailed working drawings and architectural specifications * Preparation of Detailed Estimates * Tendering for execution of works
- (d) Tendering for execution of works * Preparation of Detailed Estimates * Preparation of preliminary DPR * Preparation of detailed working drawings and architectural specifications * Accord of Technical Sanction * Obtaining expenditure sanction

25. Which one of the following specialized items / jobs is not a civil work?

- (a) Diaphragm walls
- (b) Cold storage plant
- (c) Water treatment plants
- (d) Soil investigation and survey work

SECTION- B (Conventional Type) (50 Marks)

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

Direction (Question Nos. 1 - 12) : Answer any eight (8) of the following questions: (8×5=40)

1. List any five conditions under which restricted tenders are resorted.
2. State the list of information/data to be obtained from client department for preparation of Preliminary Estimate or Preliminary Project Report or Detailed Project Report.
3. List five rules to be observed regarding advance payments made to contractors for work done but not measured.
4. List the forms in which deposit of Earnest Money is accepted.
5. State the procedure for conciliation and arbitration for settlement of contractual disputes.
6. What steps should be taken by the implementing agency to challenge arbitration award?
7. How will the departmental officer respond after the court has delivered a judgement that is against and adverse to the government with respect to works executed by the department?
8. Write a note on debarment of contractors with blemished record.
9. Describe the procedure for conducting negotiation with tenderers.
10. Describe the prerequisites for issue of Completion Certificate.
11. State the duties and responsibilities of a Drawing and Disbursing Officer in respect of deduction of Income Tax at source from contractor's bill.
12. Describe any five mandatory items that should be included in Notice Inviting Tenders.

Direction (Question Nos. 13 & 14) : Answer any one (1) of the following questions. (1×10=10)

13. List the steps followed when e-tendering bids are invited in Three Bid system.
14. Describe in detail the procedure for granting of EOT and Rescheduling of Milestones when a contractor applies for the same.

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