

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JUNE, 2023

PAPER - IV
(NEW SYLLABUS)

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

SECTION - A (40 Marks)

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

CCS (CONDUCT) RULES, 1964 (40 MARKS)

1. Fill in the Blanks. (10×1=10)
- (a) Every Government servant shall at all times make choices, take decisions and make _____ on merit alone.
- (b) The first return in respect of a Govt. servant on his first appointment to any service or post shall be submitted within _____ months from the date of appointment.
- (c) The display by a Govt. Servant on his person, vehicle or residence of any electoral _____ is not permissible.
- (d) No Government servant shall resort to or in any way abet any form of strike or _____ or physical duress in connection with any matter pertaining to his service.
- (e) All loans, whether secured or not, advanced or taken by the government servant are included in the expression _____.
- (f) Absence from work on account of participation in 'Gherao' should in all cases be treated as _____ involving break in service.
- (g) Prescribed Authority can call for complete _____ of property at any time.
- (h) Transaction in respect of movable property should be reported within _____ month/s from the date of such transaction, if the value of such property exceeds _____ months basic pay of the Govt. servant.
- (i) In all returns, the values of items of moveable property worth less than _____ may be added and shown as lump sum.
2. What are the prescribed limit of transactions in shares, securities, debentures or mutual funds etc. for intimation to Government? (2)
3. What are the two ways in which a Government servant is allowed to take part in politics and elections as per the proviso to Rule 5 of the CCS (Conduct) Rules, 1964? (4)
4. What do you mean by 'Strike'? What are the various forms/types of strike? (4)
5. Write any 5 (five) guidelines to be followed with regard to oral instructions. (5)
6. What are included in the expression 'movable property'? (5)
7. Name the assets and liabilities a Government Servant is required to report on his first appointment to the service. (5)
8. What are the conditions under which a Government servant may attend meetings organized by a political party? (5)

SECTION - B (60 Marks)

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

AUDITING (40 MARKS)

Directions (Questions No. 9 - 15) : Answer any six (6):

(6×5=30)

9. What is Auditing? State its objectives.
10. Briefly explain the Classification of Audit.
11. Explain vouching of Cash Transactions?
12. What are the duties and responsibilities of Auditor and Head of Organization?
13. Briefly explain issuing of Audit Report.
14. What are the procedures of audit of Local fund accounts?
15. What is local Fund Audit?
16. What do you know about Auditing of Government Accounts? Explain. **(10)**
Or
How does an Auditor perform audit of Co-operative Societies and Institutions? Explain.

MSGEGIS, 2014 (20 MARKS)

17. State if the following statements are True or False: **(5×1=5)**
 - (a) The Mizoram State Government Employees Group Insurance Scheme came into force w.e.f 1st July'2014 forenoon.
 - (b) MSGEGIS shall not apply to persons recruited under the State Government after attaining the age of 50 years.
 - (c) The Insurance Fund shall be paid in addition to Savings Fund in case of death of the subscriber of the Scheme.
 - (d) The subscription for MSGEGIS '2014 will be in units of Rs. 100/month.
 - (e) The rate of subscription will change in the Grade Pay/Pay Level in the Pay Matrix as a result of Promotion, ACP etc.

Directions (Questions No. 18 - 23) Answer any 3 (three).

(3×5=15)

18. Mention to whom the MSGEGIS'2014 shall not apply.
19. State the difference between Insurance Fund and Savings Fund of MSGEGIS '2014.
20. State the rate of subscription for Insurance Fund, Savings Fund and the sum assured for Group A, B, C &D under MSGEGIS' 2014.
21. Briefly explain the procedure for nomination under MSGEGIS'2014.
22. What are the conditions of payment of Insurance Fund and Savings Fund to nominees /heirs when the subscriber is missing /untraceable.
23. Explain the terms of Withdrawal from Insurance/Savings Fund under MSGEGIS'2014.