

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

1. Answer the following questions: (4×3=12)
 - (a) What does CCS (Conduct) Rules 1964 say about display of promptness and courtesy by Government servants?
 - (b) What items should be included in movable property?
 - (c) What is 'sexual harassment' as contemplated under Rule 3-C of the CCS (Conduct) Rules, 1964?
 - (c) What is the duty of a Government servant regarding a member of his family taking part in politics?
2. What is the proper course of action in cases where oral direction from official superior is received? (4)
3. What are the procedures prescribed by the Conduct Rules for acquiring or disposal of: (2×2=4)
 - (a) Movable property
 - (b) Immovable property
4. No Government servant shall canvass or otherwise interfere with or use his influence in connection with or take part in an election to any Legislature or Local Authority. What are the exceptions? (5)
5. Fill in the blanks. (10×1=10)
 - (i) Every government servant shall at all times maintain courtesy and good behaviour with the _____.
 - (ii) 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.
 - (iii) 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.
 - (iv) Strike includes mass _____ from work without permission.
 - (v) Prescribed Authority can call for complete _____ of property at any time.
 - (vi) A government servant shall so manage his private affairs so as to avoid habitual _____.
 - (vii) Time limit beyond which permission may be assumed to have been granted by the competent authority in the absence of any communication from him is _____.

- (viii) There are _____ tenets in sub rule (1) of Rule 3 of the CSS (Conduct) Rules, 1964.
- (ix) 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.

6. State *True* or *False*:

(5×1=5)

- (i) Mass casual leave is considered as a strike.
- (ii) There is no objection to individual government servants submitting memoranda etc., to the Pay Commission in their individual capacity.
- (iii) Members of family as per CCS(Conduct) Rule also includes a stepchild who is no longer dependent on the Government.
- (iv) Workplace includes a dwelling house or place.
- (v) Joint representation from Govt. servants to be viewed as subversive of discipline.

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

Direction (Question No. 7-13): Answer any six(6) questions from questions:

(6×5=30)

7. Briefly explain Auditing and state its objectives. (5)
8. What are the different types of Audit? (5)
9. Briefly explain vouching of Cash Transactions. (5)
10. What are the duties and responsibilities of Auditor and Head of Organization in Audit? (5)
11. Briefly explain how Audit Report is being issued. (5)
12. Describe the procedures of audit of "Local fund Accounts". (5)
13. What is local Fund Audit? Briefly explain. (5)
14. Explain the procedure involved in auditing of Government Accounts. (10)

OR

15. Explain the procedure of audit of Co-operative Societies and Institutions. (10)

MSGEGIS, 2014

15. State if the following statements are True or False:

(5×1=5)

- (i) The Mizoram State Government Employees Group Insurance Scheme came into force w.e.f 1st June'2014 forenoon.
- (ii) MSGEGIS shall also apply to contract employees, persons on deputation to Central or State Govt, PSU, casual labourer, part time and adhoc employees.
- (iii) The Insurance Fund shall only be paid in case of death of the subscriber of the Scheme.
- (iv) A Group A employees will subscribe for 4(four) units.
- (v) The rate of subscription shall be apportioned to a ratio of 70:30 for Insurance fund and Saving Fund respectively.

Direction (Question No. 16-21): Answer any *three(3)* questions from question: (3×5=15)

- 16.** State the difference between Insurance Fund and Savings Fund of MSGEGIS '2014.
- 17.** Mention to whom the MSGEGIS'2014 shall not apply.
- 18.** State the rate of subscription for Insurance Fund, Savings Fund and the sum assured for Group A, B, C & D under MSGEGIS' 2014.
- 19.** Briefly explain the procedure for nomination under MSGEGIS'2014.
- 20.** What are the withdrawal process from Insurance Fund/Saving Fund?
- 21.** Explain the terms of payment from Insurance Fund/Savings Fund under MSGEGIS '2014.

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