

MIZORAM PUBLIC SERVICE COMMISSION

**MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATIONS, JUNE, 2024**

**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. Mention any 3 (three) methods by which a Government Servant may maintain Political Neutrality? (6)
2. What do you mean by 'strike'? Mention any 3 (three) activities which may amount to strike. (2+3=5)
3. Every Government servant is required to submit a return of his assets and liabilities on his first appointment. What are such assets and liabilities? (5)
4. What should a Govt. servant holding a supervisory post ensure? (4)
5. Define 'Lacking in devotion to duty' within the meaning of CCS (Conduct) Rules, 1964. (3)
6. Write any 4 (four) acts or behaviour which may amount to sexual harassment. (2)
5. State whether the following statements are True or False: (7×1=7)
 - (a) Showing pornography is not included by the term 'sexual harassment'.
 - (b) Without the previous knowledge of the prescribed authority Government Servant cannot acquire or dispose of any immovable property in his own name or in the name of any member of his family.
 - (c) Government servant who is an office bearer of a Service Association is allowed to deal in his official capacity with any representation or matters connected to that Association.
 - (d) A Government servant shall maintain courtesy and good behaviour with the public at all times.
 - (e) Government servants acting as polling agent at an election does not contravene CCS (Conduct) Rules.
 - (f) All Government Servants are expected to maintain devotion to duty during office hours.
 - (g) Previous sanction shall be _____ where transaction of moveable property is with a person having official dealings with the Government servant
6. Complete the following sentences : (8×1=8)
 - (a) The direction of the official superior shall ordinarily be in _____.
 - (b) Prescribed Authority means the _____ in the case of Government servant holding any Class I posts
 - (c) Making normal arrangement during election tours of _____ to enable them to carry out their responsibilities does not contravene CCS (Conduct) Rules.

- (d) A Government servant should not approach _____ for sponsoring his individual case .
- (e) No Government servant shall engage himself or participate in any demonstration which is _____ to the interest of sovereignty and integrity of India.
- (f) Demonstration by any Government servant without permission within the office premises is strictly _____.
- (g) _____ clearance shall be denied for non-submission of Annual Property Returns.
- (h) Representations on service matters should be forwarded through proper _____.

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

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

- 7. Define Auditing and state its objectives. (5)
- 8. What are the Classifications of Audit. (5)
- 9. What is vouching of Cash Transactions? (5)
- 10. Briefly explain the duties and responsibilities of Auditor and Head of Organization? (5)
- 11. What are the procedure for issuing Audit Report. (5)
- 12. How are the audit of Co-operative Societies and Institutions being performed? (5)
- 13. What is local Fund Audit? (5)
- 14. Explain Auditing of Government Accounts. (10)

OR

Explain the procedure of auditing Local fund accounts?

MSGEGIS, 2014

- 15. 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 May'2014 forenoon.
 - (b) MSGEGIS shall also apply to contract employees, PSU's employees, casual labourer and part time employees.
 - (c) The subscription for MSGEGIS '2014 will be in units of Rs. 100/month.
 - (d) The rate of subscription under MSGEGIS'2014 will be Rs 400 for Group A.
 - (e) The Insurance Fund shall be paid only in case of death of the subscriber of the Scheme.

Directions : Answer any three (3) questions from Question Nos. 16 - 21.

16. What are the objectives of MSGEGIS'2014. (5)
17. Briefly explain the terms of membership of MSGEGIS '2014. (5)
18. State the rate of subscription for Insurance Fund, Savings Fund and the sum assured for Group A, B, C & D under MSGEGIS' 2014. (5)
19. Explain the withdrawal procedure for Insurance Fund and Savings Fund. (5)
20. What are the conditions of payment of Insurance Fund and Savings Fund to nominees /heirs when the subscriber is missing /untraceable. (5)
21. Explain the Nomination process under MSGEGIS'2014. (5)

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