

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION, DECEMBER, 2024

PAPER - IV

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. Fill in the blanks : (4×1=4)
 - (a) No Government servant shall bring or attempt to bring any _____ or other outside influence to bear upon any superior authority to further his _____ in respect of matters pertaining to his service under Government.
 - (b) No Government servant shall in the performance of his official duties, act in a _____ manner.
 - (c) No Government servant shall in his official dealing with the public or otherwise adopt _____ or willfully cause delays in disposal of the work assigned to him.
2. State whether the following statements are *True or False*: (5×1=5)
 - (a) Without the previous knowledge of the prescribed authority Government Servant cannot acquire or dispose of any immoveable property in his own name or in the name of any member of his family.
 - (b) Showing pornography is not included by the term 'sexual harassment'.
 - (c) Mass absenteeism from work without permission (which is wrongly described as mass casual leave) is not violation of Rule 7(ii) of CCS (conduct) Rules, 1964.
 - (d) A Government should not approach MP/MLAs for sponsoring his individual case.
 - (e) Joint representation from Government servants to be viewed as subversive of discipline.
3. Answer the following questions:
 - (a) Write down any five tenets under Rules 3(1) of CCS (Conduct) Rules, 1964 which every government servant should adhere to at all times. (5)
 - (b) What behaviour/actions amount to 'sexual harassment' for the purpose of CCS(Conduct) Rules, 1964? (5)
 - (c) What are included in the expression 'movable property'? Explain the procedures for transaction of moveable property. (2+3=5)
 - (d) Mention any 5 (five) 'Acts' or 'Omissions' which amount to misconduct. (5)
 - (e) What does Rule 3-B of the CCS (Conduct) Rules, 1964 say about observance of Government's policies by Government servants? (4)
 - (f) What are the conditions under which Government servants are permitted to take part in politics and elections under rule 5 (4) of the CCS (Conduct) Rules, 1964? (4)
 - (g) Mention any 3 (three) places regarded as 'workplace' as per CCS (Conduct) Rules, 1964. (3)

SECTION - B

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

Auditing (40 Marks)

Directions (Question Nos. 4 - 10) : Answer any six (6).

(6×5=30)

4. What is Auditing? State the objectives of Auditing.
5. Explain the Classifications of Audit.
6. What is vouching of Cash Transactions?
7. Briefly explain the duties and responsibilities of Auditor and Head of Organization?
8. What are the procedure for issuing Audit Report.
9. How are the audit of Co-operative Societies and Institutions being performed?
10. What is local Fund Audit?

11. Explain the procedure of Auditing Government Accounts

(10)

OR

Explain the procedure of auditing Local fund accounts?

MSGEGIS, 2014 (20 Marks)

12. 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 contract employees, PSU's employees, casual labourer and part time employees.
- (c) The subscription for MSGEGIS '2014 for Group B will be in units of Rs. 300/month.
- (d) The rate of subscription under MSGEGIS'2014 will be Rs 400 for Group A.
- (e) The Saving Fund shall be paid only in case of death of the subscriber of the Scheme.

Directions (Question Nos. 13 - 18): Answer any three (3).

(3×5=15)

13. State the objectives of MSGEGIS'2014.
14. What are the terms and conditions for joining membership of MSGEGIS '2014.
15. What is the rate of subscriptions for Insurance Fund, Savings Fund and the sum assured for Group A, B, C & D under MSGEGIS' 2014.
16. Explain the withdrawal procedure for Insurance Fund and Savings Fund.
17. What are the conditions of payment of Insurance Fund and Savings Fund to nominees /heirs when the subscriber is missing /untraceable.
18. Briefly explain the procedure for nomination under MSGEGIS'2014.