

**MIZORAM PUBLIC SERVICE COMMISSION**  
**MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)**  
**DEPARTMENTAL EXAMINATION.**

**(JULY, 2025)**

**PAPER - IV**

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

*Marks for each question is indicated against it.*

**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 five (5) conducts which every Government servant is required to maintain at all times. (5)
2. What are the assets and liabilities on which every Government servant shall submit a return on his first appointment to any service or post? (5)
3. What restrictions are imposed by CCS (Conduct) Rules on Government Servants to take part in politics and elections? (5)
4. What should Government servant holding a supervisory post ensure? (3)
5. Write three points on what actions constitute a 'strike' as enumerated by GID (2) under Rule 7(ii) of the CCS (Conduct Rules), 1964. (2)
6. State whether the following statements are True or False : (7×1=7)
  - (a) A government servant seeking redress of grievances arising out of their employment or condition of service should first exhaust the normal official channels of redress before taking the issue to a Court of Law. (True/False)
  - (b) A government servant is not restricted to take part in the election to exercise his/her right to vote. (True/False)
  - (c) A government servant may choose to be a member of any political party or any organization which takes part in politics. (True/False)
  - (d) Every government servant shall submit a return of his assets and liabilities on his first appointment to any service or post. (True/False)
  - (e) A government servant may participate in a strike depending on the situation. (True/False)
  - (f) All loans, whether secured or not, advanced or taken by the Government servant are classified under movable property. (True/False)
  - (g) Mass casual leave is considered as a strike. (True/False)

7. Fill in the blanks.

(13×1=13)

- (a) No Govt. Servant shall engage himself or \_\_\_\_\_(participate/take part) in any demonstration.
- (b) The display by the Govt. Servant on his personal vehicle and residence of electoral (sign/symbol)\_\_\_\_\_ is not permissible.
- (c) Every government servant shall at all times make choices, takes decisions and make recommendations on \_\_\_\_\_ (merit/ evidence) alone.
- (d) Full particular regarding debts and other liabilities incurred by a government servant directly or indirectly shall be submitted by him to the government \_\_\_\_\_(annually/on his first appointment).
- (e) Every government servant shall at all times maintain courtesy and good behaviour with the \_\_\_\_\_ (public/women).
- (f) A junior officer who has received oral orders from his superior officer should seek \_\_\_\_\_ (confirmation/instructions) in writing as early as practicable.
- (g) No government servant shall use his position or influence directly or indirectly to secure \_\_\_\_\_ (employment/assistance) for any member of his family in any company or firm.
- (h) The prescribed Authority for the purpose of property return in the case of government servant holding any Class III post is \_\_\_\_\_. (Head of Administrative Department/Head of Office)
- (i) Government servant making a representation should do so separately and in his own \_\_\_\_\_ (name/designation).
- (j) Holding of meetings or demonstrations by government servants within office premises without prior permission is \_\_\_\_\_ (violative of/permissible under) Rule 7(i) of the CCS (Conduct) Rules, 1964.
- (k) Every communication received from the Member of Parliament, a member of public, a recognised association or a public body should be acknowledged within \_\_\_\_ (10/15) days.
- (l) Transaction in respect of movable property should be reported to the prescribed authority if the value of such property exceeds \_\_\_\_\_ (two/four) months basic pay of the government servant.
- (m) Where a Government servant already belonging to a service or holding a post is appointed to any other civil service or post, he \_\_\_\_\_(shall be/shall not be) required to submit a fresh return.

**SECTION - B**

*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 Nos. (8 - 14) : Answer any six (6) questions from the following.***

8. What is Audit? What are the objectives of Audit? (5)
9. Explain the different types of Audit. (5)
10. Explain in brief "Vouching of Cash Transactions"? (5)
11. What are the duties and responsibilities of Auditor and Head of Organization in Audit? (5)
12. Briefly explain the process of issuing an Audit Report. (5)
13. Describe the procedures of auditing "Local fund Accounts". (5)
14. Briefly explain Local Fund Audit? (5)
15. Explain the procedure involved in auditing Government Accounts. (10)

**OR**

Explain the procedure of auditing Co-operative Societies and Institutions.

**MSGEGIS, 2014**

- 16. Select the correct answer from the following: (10×1=10)**
- (i) The Mizoram State Government Employees Group Insurance Scheme came into force w.e.f forenoon of:
    - (a) 1<sup>st</sup> June, 2014
    - (b) 1<sup>st</sup> July, 2014
    - (c) 12<sup>th</sup> September, 2015
    - (d) 20<sup>th</sup> April, 2015
  - (ii) MSGEGIS shall apply to:
    - (a) Contract employees
    - (b) Persons on deputation to Central or State Govt, PSU
    - (c) Casual labourer, part time and ad hoc employees
    - (d) Regular State Government Employees
  - (iii) MSGEGIS shall not be applicable after attaining the age of:
    - (a) 50 years
    - (b) 40 years
    - (c) 60 years
    - (d) 30 years
  - (iv) Group A employees will subscribe for:
    - (a) Four units
    - (b) Three units
    - (c) Six units
    - (d) One unit
  - (v) Group B employees will subscribe for:
    - (a) Four units
    - (b) Three units
    - (c) Six units
    - (d) One unit

- (vi) Group C employees will subscribe for:
- |                |                 |
|----------------|-----------------|
| (a) Four units | (b) Three units |
| (c) Two units  | (d) One unit    |
- (vii) Group D employees will subscribe for:
- |               |                 |
|---------------|-----------------|
| (a) One unit  | (b) Three units |
| (c) Two units | (d) Four unit   |
- (viii) The rate of subscription shall be apportioned for Insurance fund and Saving Fund respectively to a ratio of:
- |           |            |
|-----------|------------|
| (a) 70:30 | (b) 60: 20 |
| (c) 50:50 | (d) 80:20  |
- (ix) The assured sum for the Insurance Fund for Group A is:
- |                 |                  |
|-----------------|------------------|
| (a) Rs 4,00,000 | (b) Rs. 3,00,000 |
| (c) Rs 2,00,000 | (d) Rs 1,00,000  |
- (x) The assured sum for the Insurance Fund for Group B is:
- |                 |                  |
|-----------------|------------------|
| (a) Rs 2,00,000 | (b) Rs. 1,00,000 |
| (c) Rs 3,00,000 | (d) Rs 4,00,000  |

**Direction (Question Nos. 17 - 21): Answer any two (2) questions from the following.**

- 17.** State the difference between Insurance Fund and Savings Fund of MSGEGIS, 2014. **(5)**
- 18.** Explain the payment procedure of IF and SF to nominees when an employee is missing or untraceable. **(5)**
- 19.** Mention to whom the MSGEGIS, 2014 shall not apply. **(5)**
- 20.** Briefly explain the withdrawal process from Insurance Fund/Saving Fund? **(5)**
- 21.** Explain the Nomination process for MSGEGIS, 2014. **(5)**

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