

MIZORAM PUBLIC SERVICE COMMISSION
MIZORAM FINANCE & ACCOUNTS SERVICE (JUNIOR GRADE)
DEPARTMENTAL EXAMINATION.
(DECEMBER, 2025)

PAPER - IV

Time Allowed : 3 hours

Full Marks : 100

Pass Marks : 40

SECTION - A (Multiple Choice Questions) (28 Marks)

All questions carry equal mark of 1 each. Attempt all questions.

*This Section should be answered only on the **OMR Response Sheet** provided.*

1. If any communication(letter) is wrongly addressed to a department, it should be transferred promptly to the appropriate department within:
(a) five days (b) one week
(c) two weeks (d) one month
2. Habitual failure to perform assigned duties within the time set may be deemed to be:
(a) lacking proper discipline (b) lacking confidentiality
(c) lacking highest degree of professionalism (d) lacking devotion to duty.
3. Which of the following does not amount to misconduct?
(a) Conviction by a criminal court (b) Gross moral misconduct
(c) Wilful insubordination (d) Occasional late attendance
4. Rule 3 of the CCS(Conduct) Rules, 1964 deals with:
(a) General Conduct to be maintained by Government servants
(b) Taking part in Politics and Election
(c) Demonstration and Strike
(d) Movable, Immovable and Valuable Property
5. Which of the following actions do not amount to sexual harassment of working women?
(a) Physical contact and advances
(b) Showing pornography
(c) Sexually coloured remarks
(d) Any other communication outside working hours
6. All loans, whether secured or not, advanced or taken by the government servant are classified under:
(a) movable property (b) immovable property
(c) both movable and immovable property (d) liability

7. A government servant shall maintain responsiveness to the public, particularly to the:
- (a) homeless
 - (b) weaker section
 - (c) political party leaders
 - (d) high ranked officials
8. The Complaints Committee on Sexual Harassment has the power of recommendation to the employer, to grant leave to an aggrieved woman up to a period of:
- (a) 1 month
 - (b) 2 months
 - (c) 3 months
 - (d) 6 months
9. According to Rule 3 of the CCS(Conduct) Rules, 1964, a government servant shall at all times make choices, take decisions and make recommendations _____ alone.
- (a) in public interest
 - (b) on merit
 - (c) with impartiality
 - (d) with fairness
10. All Group 'A' and Group 'B' government servants are required to file Annual Immovable Property Return of the previous year latest by _____ of the following year.
- (a) 1st January
 - (b) 31st January
 - (c) 31st March
 - (d) 31st December
11. If any government servant acts as an election agent or a polling agent of a candidate at an election, he shall be punishable with imprisonment up to _____ or with fine or with both.
- (a) 1 month
 - (b) 2 months
 - (c) 3 months
 - (d) 6 months
12. Holding of meetings/demonstrations by government servants within office premises is violative of _____.
- (a) Rule 3
 - (b) Rule 5
 - (c) Rule 7
 - (d) Rule 18
13. A government servant shall, at all times, perform and discharge his duties with the highest degree of _____ and dedication to the best of his abilities.
- (a) professionalism
 - (b) devotion
 - (c) integrity
 - (d) enthusiasm
14. No government servant shall engage himself or participate in any demonstration which is _____ to the interest of sovereignty and integrity of India.
- (a) inimical
 - (b) prejudicial
 - (c) injurious
 - (d) harmful
15. Transaction in respect of movable property should be reported to the prescribed authority if the value of such property exceeds _____ months basic pay of the government servant.
- (a) one
 - (b) two
 - (c) three
 - (d) six
16. It shall be the duty of every Government servant to endeavour to _____ any member of his family from taking part in any movement or activity which is subversive of the Government as by law established.
- (a) encourage
 - (b) stop
 - (c) prevent
 - (d) discourage

17. Government servants should not only maintain _____ but should also appear to do so and they shouldn't participate in the activities of any organization in respect of which there is the slightest reason to think that the organization has a political aspect.
- (a) absolute integrity (b) devotion to duty
(c) political neutrality (d) accountability and transparency
18. A government servant _____ for any reason is required to intimate that fact and the circumstances connected therewith to his official superior promptly.
- (a) arrested (b) hospitalised
(c) who has met with an accident (d) whose family member has expired
19. The Mizoram State Government Employees Group Insurance Scheme came into force with effect from the:
- (a) Forenoon of 1st July, 2014 (b) Afternoon of 1st July, 2014
(c) Forenoon of 1st January, 2014 (d) Afternoon of 1st January, 2014
20. MSGEGIS shall apply to:
- (a) Casual labourer (b) Contract employee
(c) Regular state government employee (d) Part time and ad hoc employee
21. The rate of subscription for a Group 'A' employee (per month) under MSGEGIS is:
- (a) Rs 100 (b) Rs 200
(c) Rs 300 (d) Rs 400
22. The subscription for the MSGEGIS will be in units of _____ per month.
- (a) Rs 50/- (b) Rs 100/-
(c) Rs 150/- (d) Rs 200/-
23. For each unit of subscription of the MSGEGIS, the amount of insurance cover will be:
- (a) Rs. 1,00,000/- (b) Rs. 2,00,000/-
(c) Rs. 3,00,000/- (d) Rs. 4,00,000/-
24. The subscription rate under the MSGEGIS shall be apportioned to a ratio of _____ for 'Insurance Fund' and 'Savings Fund' respectively.
- (a) 30:70 (b) 50:50
(c) 70:30 (d) 80:20
25. The Scheme shall also not apply to persons recruited under the State Government after attaining the age of:
- (a) 45 years (b) 50 years
(c) 58 years (d) 60 years
26. The benefits from the Savings Fund shall be calculated at the rate of _____ per annum simple interest based on the balance at the end of each month.
- (a) 3% (b) 5%
(c) 7% (d) 8%

27. For an employees on extra-ordinary leave, the subscription for the months for which no payment of salary are made shall be recovered with interest in not more than:
- (a) two installments
 - (b) three installments
 - (c) four installments
 - (d) five installments
28. If any doubt arises in regard to the interpretation of any of the provisions of the Scheme while implementing the scheme or if any point requires clarification, the matter may be referred to the:
- (a) Finance Department (Audit Pension Fund)
 - (b) Finance Department (Establishment)
 - (c) Finance Department (Expenditure Control)
 - (d) Finance Department (Budget)

SECTION- B (Conventional Type) (72 Marks)

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

1. What are the two guiding principles which a government official should keep in mind in the matter of promptness and courtesy? (2)
2. List any two (2) actions that account as 'strike' under Rule 7 of the CCS(Conduct) Rules, 1964. (2)
3. What are the assets and liabilities which every government servant shall submit on his first appointment to any service or post? (4)
4. Narrate any four (4) acts and omissions of a government official that amount to misconduct. (4)
5. Mention any five (5) conducts which every government servant is required to maintain at all times. (5)
6. What constitutes a 'workplace' as per provisions of Rule 3C of the CCS(Conduct) Rules, 1964? (5)

Direction (Question Nos. 7 - 13) : Answer any six (6) questions from the following: (6×5=30)

7. Define Auditing. State the objectives of Auditing.
8. Explain the classification of Audit.
9. What do you mean by 'Vouching of Cash Transactions?'
10. How are the audit of Co-operative Societies and Institutions performed?
11. What is Local Fund Audit?
12. Explain the procedure for issuing Audit Report.
13. What are the duties and responsibilities of Auditor and Head of Organization?

14. Explain the procedure involved in auditing Government Accounts. (10)

OR

Describe in detail the procedure of auditing Local Fund Accounts.

Direction (Question Nos. 15 - 18) : Answer any two (2) questions from the following: (2×5=10)

15. What are the objectives of the MSGEGIS? How is the rate of subscription regulated when an employee is promoted from one group to another?
16. State the rate of subscription for Insurance Fund, savings Fund and the sum assured for Group A, B, C and D under MSGEGIS, 2014.
17. Explain the payment procedure of Insurance Fund and Savings Fund to nominees when an employee goes missing and/or untraceable.
18. What are the conditions for withdrawal of Insurance Fund and Savings Fund?

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