

TAMILNADU PUBLIC SERVICE COMMISSION

HALF YEARLY EXAMINATIONS AND LANGUAGE TESTS -

OCTOBER - 2021

FINANCE

(FOR ASSISTANT COLLECTORS AND DEPUTY COLLECTORS)

(WITH BOOKS)

Time : 3 Hours

Maximum Marks : 100

1. All questions are compulsory.
2. Each question carries Four marks.

PART - I

(Tamil Nadu Financial Code)

(5 × 4 = 20)

1. What are the procedures to be followed while disbursing pay due to a Govt. servant whose whereabouts are unknown?
2. State the responsibilities of Govt. servant for recovering amounts attached by courts from pay and allowances.
3. What are the procedures to be followed while sanctioning permanent advance to a Govt. office?
4. When the sanctions will lapse ? What are the exceptions?
5. Procedure described for maintenance of stock Accounts of Office furniture and stores?

PART - II

(Tamil Nadu Treasury Code)

(5 × 4 = 20)

1. Briefly describe the responsibilities for money withdrawn by the Treasury Officers and Drawing officers.
2. Briefly describe the rules prescribed for Treasury strong room.
3. Distinguish self drawing and non self drawing Govt. servants.
4. Briefly describe the importance of Treasury bill book.

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5. Fill in the blanks :

- (a) In PAO's _____ audit system is followed and in Treasuries _____ audit system is followed.
- (b) Expansion of IFHRMS is _____
- (c) Monthly Accounts should be reconciled by the DDO's in the Treasuries/ PAO's before the _____ day of the following month.
- (d) The administrator of PD Account shall furnish a certificate of acceptance of balance as on 31st March every year within _____ months.

PART - III

(Tamil Nadu Account Code)

(5 × 4 = 20)

1. Distinguish between Transfer slip and Alternation Memorandum.
2. Describe Part I estimates and Part II estimates.
3. What are the main divisions of Accounts?
4. Describe – Note of error in the Accounts.
5. Describe expenditure on work.

PART - IV

(Tamil Nadu Budget Manual)

(5 × 4 = 20)

1. Describe briefly vote on Account.
2. Describe briefly on Divisions of consolidated Fund.
3. Budget irregularities – Discuss.
4. What is “Committee on Estimates”, what are its functions?
5. Duties and responsibilities of budget controlling officers.

PART- V

(Fundamental Rules)

(5 × 4 = 20)

1. Distinguish special pay and personal pay.
2. Differentiate between Temporary Post and tenure post.

3. Describe compulsory wait.

4. Describe Foreign Service.

5. Fill in the blanks :

- (a) At the time of retirement of a Government Servant maximum days of UEL on PA can be encashed is _____ days.
 - (b) Additional charge allowance is eligible only if one is holding the post for more than _____ days.
 - (c) When a Government Servant is on Medical Leave for a continuous period of _____ days he shall be referred to the Medical Board.
 - (d) A DRO has tendered his voluntary Retirement at the age of 52 years with 24 years of Service. For whom _____ years of Service weightage can be given while calculating is pension.
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