

TAMILNADU PUBLIC SERVICE COMMISSION
HALF YEARLY EXAMINATIONS AND LANGUAGE TESTS –
APRIL - 2026

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

(The Tamil Nadu Financial Code)

(5 × 4 = 20)

1. Explain Acceptance of Tender.
2. What is Measurement Book?
3. Write about “Advance for meeting the immediate requirement of the family of Government servant who die while in service”.
4. Brief the procedure for refund of Lapsed deposit.
5. Write short note on – Service Book.

PART – II

(The Tamil Nadu Treasury Code)

(5 × 4 = 20)

1. Write short note on Custody of Vouchers and Acquittances.
2. What is Treasury Bill Book?

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3. Write about the procedures involved in disbursement of Pay and Allowances.
4. Brief the rules involved in Last Pay Certificate.
5. What are the Procedures to be followed when a new Treasury Officer is appointed to a District?

PART – III
(The Tamil Nadu Account Code)

(5 × 4 = 20)

1. What is proforma Accounts?
2. Write short note on Classification of Expenditure as “Charged or as Voted”.
3. Brief the Rule for Pay and Allowances other than Travelling Allowance of Government Servants.
4. Write short note on Service Department and Commercial Departments or Under takings.
5. What is Posting Register? List the Posting Registers that should be maintained in District Treasury?

PART – IV
(The Tamil Nadu Budget Manual)

(5 × 4 = 20)

1. Write about Final Supplementary Estimates.
2. Write short note about Reconciliation of Departmental Accounts.
3. Explain about Audit Report.
4. Write about Foreign Service.
5. What is Central Finance Commission Grants?

PART – V
(The Fundamental Rules)

(5 × 4 = 20)

1. Define Certificate of Transfer of Charge.
 2. What are the payments entitled for a Government Servant who is placed under suspension?
 3. Explain Foreign Service and Leave Salary Contribution.
 4. What are the conditions to be followed in step up of Pay on Fixation for a Senior on par with Junior?
 5. Write short note on — Additional Charge Allowance.
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