TAMILNADU PUBLIC SERVICE COMMISSION

HALF YEARLY EXAMINATIONS AND LANGUAGE TESTS – OCTOBER - 2023

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)

 $(5\times 4=20)$

- 1. What is Service Register?
- 2. Distinguish between Scheduled Contract and Piece-work Contract.
- 3. Write short notes on Contingent Expenditure.
- 4. Distinguish between Open Tender and Limited Tender.
- 5. Enumerate various interest bearing and interest free advances in which a Permanent Government Servant is eligible.

PART – II

(The Tamil Nadu Treasury Code)

 $(5\times 4=20)$

- 1. What is Pension Payment Order?
- 2. Distinguish between Life Certificate and Death Certificate.
- 3. Write short notes on Refund of excess recoveries towards advances to Government Servants.
- 4. Distinguish between Pay Slip and Last Pay Certificate.
- 5. Describe the procedure for payment to person not in Government Service.

[Turn over

PART – III (The Tamil Nadu Account Code)

 $(5\times 4=20)$

- 1. What is Proforma Account?
- 2. Write short notes on main divisions of Accounts.
- 3. What is Plus and Minus Memoranda?
- 4. Explain about classification of transactions in Government Accounts.
- 5. How monthly classified accounts are rendered by the District Treasury to the Accountant General?

PART – IV (The Tamil Nadu Budget Manual)

 $(5\times 4=20)$

- 1. What is Number Statement?
- 2. Distinguish between Revenue Account and Capital Account.
- 3. Write short notes on Estimates Committee.
- 4. Distinguish between Re-appropriation and Final Modified Appropriation.
- 5. Explain the procedure of the preparation of the Budget Estimate.

PART – V (The Fundamental Rules)

 $(5\times 4=20)$

- 1. Explain about Transit Pay.
- 2. Write short notes on Foreign Service.
- 3. State the leave period which do not count for pension.
- 4. Distinguish between Time Scale of Pay and Basic Pay.
- 5. What are the recoveries that can be made from the subsistence allowance?