

**TAMILNADU PUBLIC SERVICE COMMISSION**  
**HALF YEARLY EXAMINATIONS AND LANGUAGE TESTS -**  
**OCTOBER - 2022**

**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 about Log Book.
2. Write short notes on Discretionary Grant
3. What is Indemnity Bond?
4. Distinguish between Administrative Approval and Technical Sanction.
5. What are the various classes of Deposits?

**PART - II**  
**(The Tamil Nadu Treasury Code)**

(5 × 4 = 20)

1. Explain about Life Certificate.
2. Write short notes on Ways and Means Advances.
3. What is Floating Debt?
4. Distinguish between Cancelled Cheque and Time barred Cheque
5. What are the particulars to be contained in a claim while presenting the claim at Treasury?

[Turn over

**PART - III**  
**(The Tamil Nadu Account Code)**

**(5 × 4 = 20)**

1. Explain about Suspense Account.
2. Write short notes on Rectification of Misclassifications.
3. What is Note of Error?
4. Distinguish between Service Department and Commercial Department.
5. Explain the duties and responsibilities of the Comptroller and Auditor General of India in regard to accounts.

**PART - IV**  
**(The Tamil Nadu Budget Manual)**

**(5 × 4 = 20)**

1. Explain about Capital Expenditure.
2. Write short notes on Revenue Account.
3. What is Public Accounts Committee?
4. Distinguish between Final Modified Appropriation and Revised Estimate.
5. When is a token sum included in the supplementary demand?

**PART - V**  
**(The Fundamental Rules)**

**(5 × 4 = 20)**

1. Explain about Joining Time.
2. Write short notes on Maternity leave.
3. What is Next below rule?
4. Distinguish between Fees and Honorarium.
5. Enumerate the weightage given to a Government Servant voluntarily retiring from service.