

TAMILNADU PUBLIC SERVICE COMMISSION
HALF YEARLY EXAMINATIONS AND LANGUAGE TESTS –
OCTOBER - 2025
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. Differentiate between Permanent advance and Temporary Advance.
2. Write short note on M-Book.
3. What are the classes of Civil deposits?
4. What is Book adjustments?
5. Distinguish between controlling officer and disbursing officer.

PART – II
(The Tamil Nadu Treasury Code)

(5 × 4 = 20)

1. Write short notes on Refund of Revenue deposits and Work deposits.
2. Write notes on Increment certificate and Last pay certificate.

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3. Explain about Life certificate and mustering of Pensioners.
4. What are the directions shall be followed while preparing contingent bills?
5. Write about the payments under special authorization of the Collector.

PART – III
(The Tamil Nadu Account Code)

(5 × 4 = 20)

1. Distinguish between Consolidated fund and Contingency Fund.
2. Write short notes on Suspense Account.
3. Write about Journal and Ledger.
4. Write in detail about Major, Minor and detailed heads.
5. What is Correction of Accounts?

PART – IV
(The Tamil Nadu Budget Manual)

(5 × 4 = 20)

1. List out Expenditure charged on the Consolidated Fund.
2. Write short note about Annual Financial Statement.
3. Explain about Number statement.
4. Define reconciliation.
5. Write briefly about Budget deficit.

PART – V
(The Tamil Nadu Fundamental Rules)

(5 × 4 = 20)

1. Write short notes on Full Additional Charge.
 2. Distinguish between foreign Service and deputation.
 3. What is Compulsory Wait?
 4. Write notes on Certificate of Transfer of Charge (CTC)
 5. What is subsistence allowance?
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