No.A-34012/1/2026/DP&AR(Exam)/e-file No.82512
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)
* * *

Puducherry, dated 02-11-2026.

I.D.NOTE / MEMORANDUM

Sub: Public Service – Conduct of **ACCOUNTS TEST FOR SUBORDINATE OFFICERS** – Applications – Called for - Reg.

Ref:
1. G.O.Ms.No.45(MS)/82, dated 21.07.1982 of the General Administration Department, Puducherry.
2. G.O.Ms.No.88/91-DP&AR (Exam), dated 23.09.1991 of the Department of Personnel and Administrative Reforms (Personnel Wing), Puducherry.
3. G.O.Ms.No.84/2016/DP&AR (Exam), dated 05.08.2016 of the Department of Personnel and Administrative Reforms (Personnel Wing), Puducherry.

* * *

The **Accounts Test for Subordinate Officers** as prescribed in the G.Os. cited is proposed to be conducted tentatively on **12.12.2026**.

2. The Head of Departments/offices are requested to bring the contents of this I.D.Note/Memorandum to the notice of all officers/staff concerned including those working in Karaikal/Mahe/Yanam and also to those who are on deputation and forward the applications in the prescribed form (specimen enclosed) of officers/staff, who are willing and eligible to take up the test so as to reach this Department **on or before 24.11.2026** after scrutiny. Applications received after the prescribed date will not be entertained on any account. Applications which are not in the prescribed form or which are found to be defective or incomplete shape will summarily be rejected.

3. **Only those official/Staff for whom the test has been specifically prescribed need apply.**

4. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O.Ms.No.37, dated 15.04.1976 of the General Administration Department, Pondicherry, G.O.Ms.No.16 dated 17.02.1999 of DP&AR (Personnel Wing), Pondicherry and U.O. Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the General Administration Department, Puducherry.

5. The Head of Departments/offices concerned should not forward the applications of officials for whom the test is not prescribed. Such applications, if received should be rejected by the Head of Departments/Offices at their level itself.

6. Those who have already appeared for this test twice, except Scheduled Castes / Scheduled Tribes / Ex-Servicemen / Physically Handicapped candidates, should send with their applications an Indian Postal Orders for **₹10/-** (Rupees ten only) drawn in favour of **THE UNDER SECRETARY TO GOVT., DP&AR(PW), PUDUCHERRY** (by designation only) payable at **PUDUCHERRY** as admission fee in accordance with the G.Os. cited at para 4 above, failing which their applications will summarily be rejected.

7. In case the official is transferred to other department / any outlying region after submission of application, the Department / Office where he / she has been transferred and also the centre where he / she wants to take up the test should be intimated to this Department immediately. If any request for change of centre is received after the dispatch of the Hall Ticket the same will not be entertained.

8. The actual date time and venue of the test will be intimated to the candidates in due course.

9. This I.D. Note/Memorandum, the Syllabus and the previous Question Paper of the test has been hosted in the official website https://dpar.py.gov.in for reference.

(S. MURUGESAN)
UNDER SECRETARY TO GOVT.(DP&AR)

Encl: As stated.

To
All Secretariat Departments.
All Head of Departments / Offices.

Copy to:

The Chief Judge, Judicial Department, Puducherry (10 copies).
The Collector, Karaikal District, Karaikal.
The Regional Administrator, Mahe / Yanam.

Last Date for submission of Application: **24.11.2026**

APPLICATION FORM FOR ADMISSION TO THE **ACCOUNTS TEST FOR SUBORDINATE OFFICERS**

IMPORTANT NOTE: (i) No column should be left blank. (ii) Any omission will lead to summary rejection of the application and no correspondence will be entertained on this matter.

(To be filled by the candidate's own handwriting)

1. i) Name of the candidate (In full and **BLOCK CAPITAL**) :
   ii) Candidate's PRAN / GPF Number . . . . . :
   iii) Candidate's Mobile Number . . . . . :
   iv) Candidate's e-mail Id . . . . . :
2. i) Designation :
   ii) Present official address with Office Telephone Number :
   iii) In case the official is on deputation, the name of the Department / Office from which deputed :
3. i) Post held (whether regular or ad-hoc basis) :
   ii) In case the candidate officiates in the present post on ad-hoc basis, indicate the post holding on regular basis :
4. Classification of the post :
5. Educational Qualification :
6. i) Whether the candidate belongs to Scheduled Castes / Scheduled Tribes / Ex-Servicemen / Person with Benchmark Disabilities (Answer **YES** or **NO**) :
   ii) If **YES**, specify S.C. / S.T. / XSM / PwBD and should enclose copy of relevant certificates (Community Certificate issued by the Revenue Authorities / Medical Certificate issued by the Medical Board).
   The PwBD candidates who want to avail grant of extra time / provision of scribe facility to attend the test should enclose requisition letter stating reason for the same along with the proforma. :
7. i) Date of Birth :
   ii) Date of initial appointment with designation — Date :
   :
   Designation :
   iii) Date of appointment in the present post :
8. i) Whether passed **Accounts Test for Subordinate Officers** (Part-I & II) (Answer **YES** or **NO**) :
   ii) If **YES**, indicate the date of passing of the test : **Part –I :**
   Part – II:
9. i) Whether appeared previously for the test (Answer **YES** or **NO**) :
   ii) If **YES**, indicate the Number of attempts already made with particulars of date of conduct of the test :
10. Fee paid, if any, vide Indian Postal Order Number, Date and Amount :
11. Name of the region in which the candidate is to appear for the exam **(PUDUCHERRY / KARAIKAL / MAHE / YANAM)** :
12. Specify the Paper(s) of the test which the candidate is willing to attend **(Paper-I / Paper-II / Both Papers)** :

Place:
Date :

SIGNATURE OF THE CANDIDATE

..2/-

(TO BE FILLED IN BY THE HEAD OF DEPARTMENT / OFFICE)

Certified that the particulars furnished for item Nos. 1 to 8 by Thiru/Tmt./Selvi _____ (Name of the candidate) _____ (Designation) have been verified with reference to the relevant records and found correct.

Place:

Date :

SIGNATURE OF THE HEAD OF DEPARTMENT / OFFICE :

NAME & DESIGNATION WITH SEAL :

Note: (i) Application from deputation staff should be routed through their Parent Department only.

(ii) For uniformity, the printout of page 1 & 2 of Application Form may be taken in single sheet of **LEGAL** size.

GOVERNMENT OF PONDICHERRY

ABSTRACT

Public Services - Accounts Test for Subordinate Officers, Junior Superintendent/Accounts Examination and Higher Accounts tests - Syllabus - Re-arrannement of syllabus of the Accounts test for subordinate officers - Orders - Issued.

GENERAL ADMINISTRATION DEPARTMENT
(Examination Cell)

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Order No. 45 (Ms)/82 Pondicherry-605001, the 21st July'82

Read:-

1. G.O.Ms.No.59 dated 14-4-73
2. G.O.Ms.No.2/74(Exam) dated 3-1-1974.

- - -

O R D E R:-

The syllabus of the Accounts Test for Subordinate Officers has been prescribed in the G.O. first read above and subsequently amended by the G.O. second read above. It has been under consideration of the Government for some time to rearrange the said syllabus. After careful consideration the Lieutenant Governor has been pleased to order that the subjects in part-I and part-II of the Accounts Test for subordinate officers and the duration of the test be revised and the order issued in the G.O. first cited above be amended as follows:-

AMENDMENT

In the General Administration Department's G.O.Ms.No.59 dated 14.4.1973, for sub-para-I relating to the Accounts test for subordinate officers and the entries thereunder the following shall be substituted:-

I. The Accounts Test for subordinate officers:-

Part-I

i) F.Rs - Chapter I to VI, VIII and IX except portions relating to Standard Rent.

ii) S.Rs - Only portions relating to Travelling Allowance rules

iii) C.C.S. (Leave) Rules, 1972

iv) C.C.S. (Pension) Rules, 1972

v) Overtime Allowance rules

vi) Orders regarding Children Education Allowance and reimbursement of tuition fees.

Part-II

i) General Financial Rules, 1963-Chapters 1 to 7, 11 and 14.

ii) Central Treasury Rules, Volume-I-part V Chapters 1 to 5

iii) Account Code Volume-I-Definitions and chapters 1,2,4 and 6

iv) Central Medical Attendance Rules

v) Leave Travel Concession Rules

2/-

The time and maximum and minimum marks allotted for these parts are as follows:-

	Time	Marks	
		Minimum	Maximum
1) Part-I	2 hours	40	100
2) Part-II	2 hours	40	100

-/BY ORDER OF THE LIEUTENANT GOVERNOR/-

R. BADRINATH
CHIEF SECRETARY TO GOVERNMENT

To

All Secretaries to Government, Pondicherry.
All Heads of Departments/Offices.
The Administrators, Karaikal, Mahe and Yanam with spare copies.

Copy to: The Central Record Branch, Pondicherry.
Stock file/G.O. file.

(S. VAITHYANATHAN)
DEPUTY SECRETARY TO GOVERNMENT

vb.10.7.

GOVERNMENT OF PONDICHERRY

ABSTRACT

Public Services - Syllabus of the Accounts Test for Subordinate Officers - Amendment - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

G.O.Ms.No. 88/91-P&AR(Exam) Pondicherry, the 23 rd September 1991.

READ: G.O.Ms.No.45/82, dated 21-7-1982 of the General Administration Department (Examination Cell), Pondicherry.

* * *

ORDER:

The following amendment is issued to the G.O. read above:-

AMENDMENT

In the G.O. read above, under Part-II, for the entries against Serial Numbers (ii) and (iii) viz. "Central Treasury Rules - Volume-I Part-V -- Chapters 1 to 5" and 'Account Code - Volume-I - Definitions and Chapters 1,2,4 and 6', the following shall be substituted:-

(ii) The Central Government Account (Receipts and Payments) Rules, 1983.

(iii) The Government Accounting Rules, 1990.

/ BY ORDER OF THE LIEUTENANT GOVERNOR /

SUBHASH SHARMA
CHIEF SECRETARY TO GOVERNMENT

To

All Secretariat Departments.

All Heads of Departments / Offices.

The Administrator, Karaikal / Mahe / Yanam.

Copy to:-

1. The Central Record Branch, Pondicherry.
2. The Services Section-I (DP&AR), Pondicherry.
3. The Services Section-II (DP&AR), Pondicherry.
4. The G.O. File.
5. Stock File.

FORWARDED / BY ORDER

23/9/91

(A. MOHAMED HASAN)
JOINT SECRETARY TO GOVERNMENT.

O.A.

23/9

GOVERNMENT OF PUDUCHERRY
ABSTRACT

DP&AR (Exam) – Syllabus of the Accounts Test for Subordinate Officers – Amendment – Orders – Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * * *

G.O. Ms. No. 84 /2016/DP&AR (Exam) Puducherry, dt.: 05-08-2016.

Read: 1. G.O. Ms. No. 45/82, dated 21.7.1982 of the General Administration Department (Examination Cell), Pondicherry.

2. G.O. Ms. No 88/91-P&AR (Exam) Pondicherry dt the 23rd September 1991 of Department of Personnel And Administrative Reforms (Personnel Wing)

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ORDER:

The following amendment is issued to the G.O. 1st read above:-

AMENDMENT

In the G.O. 1st read above, under Part II, for the entries against Serial Number (i) viz., 'General Financial Rules 1963, the following shall be substituted:-

(i) 'General Financial Rules, 2005'

(M. KANNAN)
UNDER SECRETARY TO GOVERNMENT
(DP&AR–EXAM)

To

1. All Secretariat Departments.
2. All Heads of Department/ Offices.
3. The Administrator, Karaikal / Mahe/ Yanam.
4. The Central Record Branch, Puducherry.
5. The G.O. File.
6. Stock file.

GOVERNMENT OF PONDICHERRY

ABSTRACT

Public Services - Conduct of Departmental Tests - Admission to - Regarding.

-o-o-o-o-o-o-o-o-o-o-o-o- GENERAL ADMINISTRATION DEPARTMENT

G.O.Ms.No.37 Dated: 15th April, 1976.

ORDER:

Government have prescribed departmental tests in respect of various categories of officers/staff working in different departments and the tests are conducted periodically as per the programme drawn and communicated in Circular No.F.38941/74-GAD(Exam) dated 5th March, 1974. Although these tests are meant for the categories of officers/staff for whom they are specifically prescribed, other categories of officers/staff have also been allowed to write the tests in response to the requests received from the various service Associations. Such unrestricted admission of candidates to the departmental test(s) has been causing a lot of administrative inconvenience. Besides, a huge amount has also to be spent by way of payment of honoraria to the examiner for setting up of question papers and valuation of answer papers, payment of honoraria to invigilators, etc. With a view to meeting part of the above expenditure, it has been decided that fees may be collected from the candidates who have not succeeded in their attempts twice in the departmental test(s). Accordingly, the following orders are issued with regard to the payment of fees.

1. A fee of Rs.5/- be collected for each departmental test/Examination.
2. The fee payable will be Rs.5/- even if a part/paper of a particular test is to be written.
3. The number of attempts for purpose of collection of fees, will be calculated based on the various departmental test/examination which will be conducted after the issue of this order.
4. The fee is payable by Indian Postal Order payable to the Deputy Secretary to Government, General Administration Department, Pondicherry (by designation only).
5. Fees once paid will not be refunded on any account.
6. Applications without the Indian Postal order will be summarily rejected.
7. Scheduled Caste/Scheduled Tribe and Ex-servicemen candidates are exempted from payment of fee for departmental tests.
8. L.D.Cs/Clerks are exempted from payment of fee for departmental test in Typewriting only.

2. In supersession of the earlier orders, the following instructions are issued for strict compliance in so far as admission of candidates to the departmental tests are concerned:-

1. For departmental tests, all categories of staff except Class IV will be admitted.
2. Only candidates who are on regular employment in Government service, in any capacity, will be admitted to the departmental test.
3. The Departmental tests, such as departmental test for Medical Officers, Engineers, etc., the syllabus for which contain technical subjects will be thrown open to only such of those for whom they

are specifically prescribed and for those who are in line for promotion to such of the categories for whom it is prescribed.

(By. Order of the Lieutenant-Governor)

V. S. PARTHASARATHY
CHIEF SECRETARY TO GOVERNMENT

To

All Secretaries to Government.
All Heads of Departments/Offices
Administrator's of Karaikal, Mahe, Yanam.
The Central Record Branch, Pondicherry.
Copy to:

Stock file.
C.O. File.

B. Dorairamy
15.4.96.
(B. DORAIRAMY)
DEPUTY SECRETARY TO GOVERNMENT.
15.4.96

Government of Pondicherry
Abstract

Public Services - Conduct of Departmental Tests - Revision of Admission Fees - Orders - Issued.

DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

G.O. Ms.No. 16 Dt. 17-2-99

ORDER:

READ: GO.Ms.No.37, dated 15.4.1976 of General Administration Department,Pondicherry.

In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed . The question of enhancing the fee has been engaging the attention of the Government, as a huge amount is being spent by way of payment of honoraria to the Examiners for setting up of Question Papers/Valuation of Answer Papers, payment of honoraria to the Invigilators, stationery charges etc., and with a view to meet a part of the above expenditure it has been decided to increase the fee to be collected from the candidates appearing for the Deparmental Tests /Competitive Examination .

2. Accordingly in partial modification of the G.O. read above the fee prescribed for the Departmental Test and Competitive Examination stands increased from Rs.5/- to Rs.10/- as indicated below with immediate effect.

i. For competitive Examination - Rs.10/-

ii. For Departmental Test after two attempts - Rs.10/-

3. No fee is collected in the following cases:-

i) Departmental Test for the first two attempts

ii) In the case of SC/ST/PH/Ex-servicemen for Competitive Examination as well as Departmental Test.

4. This issues with the concurrence of the Finance Department vide their U.O. No.14310/98/F4, dated 16.02.1999.

/BY Order of the Lieutenant Governor/

17/2/99

(T. DJANAGUIRAMANE)
UNDER SECRETARY TO GOVERNMENT

To

1. The All Secretaries to Government/All Secrtt. Departments
2. All Heads of Departments/offices
3. The Regional Executive Officer, Karaikal/Mahe/Yanam.
4. The Central Records Branch, Pondicherry.
5. The Stock file.

No.3-1/83-GAD(Exam)
GOVERNMENT OF PONDICHERRY
General Administration Department

Pondicherry-605001, the 4th July'83

U.O. NOTE/MEMORANDUM

Subject: Public Services - Conduct of departmental tests - Admission to - Regarding.

Reference: Circular No.38941/74-GAD(Exam) dated 5.3.1974 of the General Administration Department.

Departmental tests have been prescribed for various categories of officials of this Administration and tests are being conducted periodically by this department as per the programme drawn in the Circular cited above. Although these tests are meant for those for whom they are specifically prescribed, this department has been admitting even candidates who do not fall under such categories. This, of late, has caused much administrative inconveniences. The matter has been carefully examined by this Administration and it has been decided that only officials who belong to the category for which a particular departmental test is specifically prescribed and those who are in the immediate line of promotion to the category for which a test is prescribed will be admitted to that departmental test in future. The Accounts test for subordinate officers and the common General departmental tests for Ministerial staff will remain open to all as hithertofore.

2. The Heads of departments/Offices are requested kindly to bring the above decision to the notice of all officials under their control. They are also requested to screen the applications at the time of submission itself and forward to this department only the applications of those for whom the test is prescribed and who are on the immediate line of promotion if they pass the relevant tests.

DESPATCHED

(N. PAJANISSAMY)
DEPUTY SECRETARY TO GOVERNMENT

To

All Secretariat Departments
All Heads of Departments/Offices.
Administrators, Karaikal/Mahe/Yanam with spare copies.

vb.4.7.

Held on
7.12.2025

ACCOUNTS TEST FOR SUBORDINATE OFFICERS
(WITH BOOKS)
PART - I

Time allowed: Two Hours Maximum Marks: 100

Books allowed:

1. Fundamental Rules
2. Supplementary Rules (TA) Rules
3. CCS(Leave) Rules, 1972
4. CCS (Pension) Rules, 1972
5. Over Time Allowance Rules
6. Orders regarding Children Education Allowance and Reimbursement of Tuition Fees

Note:

1. Answer any **FIVE** Questions.
2. All Questions carry equal marks.
3. **Quote authority wherever necessary.**

***

1. (a) What is the maximum amount of study leave which can be availed by a Government Servant?

(b) Whether LTC leave encashment can be revised on retrospective revision of Pay or Dearness Allowance?

(c) What is the maximum period of leave of any kind which can be allowed to a Government servant? What is the impact if such limit is exceeded?

(d) What is the intention behind the instruction that CCL is to be treated like 'EL and sanctioned as such? **(4 x 5 =20 marks)**

2. (a) What are the conditions to be checked if a request for alteration of date of birth is received from a Government servant?

(b) How is the initial pay of a Government servant is regulated, when appointed to a new post which does not involve assumption of duties and responsibilities of greater importance on a level of pay? **(2 x 10 = 20 marks)**

3. (a) Explain the rule position in encashment of Earned Leave along with Leave Travel Concession while in service.

(b)Under what circumstances "Leave not due" can be granted. Discuss in detail. **(2 x 10 = 20 marks)**

..2/-

4. (a) What are the provisions prescribed the conditions on which service counts for increments?

(b) Write down the instructions to regulate voluntary retirement of a Government servant. **(2 x 10 = 20 marks)**

5. (a) How the pay of a Government servant is regulated, when ordered to officiate another independent post at one time under the Government?

(b) Write the conditions under which a Government Servant cannot retain lien on a post. **(2 x 10 = 20 marks)**

6. (a) How the period of absence from headquarters computed ?

(b) Define Local Journey. How the Travelling allowance is regulated for a local journey. **(2 x 10 = 20 marks)**

7. Comment on any **FOUR** of the following: **(4 x 5 =20 marks)**

(a) A Government servant whose date of birth is the first of a month shall retire from service on the afternoon of the last day of the preceding month.

(b) The DDO has not allowed reimbursement of CEA for the third child, when either of the first two children is disabled to the extent that he/she cannot go to school.

(c) Overtime Allowance was granted to an Upper Division Clerk whose nature of work directly involved in smooth operation of the office.

(d) The DDO calculated the mileage allowance of a Government Servant by the shortest route, though the route used by the Government Servant is cheaper than the shortest route.

(e) A Government Servant who is on deputation to a higher post exercised option under FR 22 I(a)1 to fix his pay on the old date of his increment. His date of next increment is shown as one year from the date of fixation.

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Held on
7.12.2025

ACCOUNTS TEST FOR SUBORDINATE OFFICERS
(WITH BOOKS)
PART - II

Time allowed: Two Hours Maximum Marks: 100

Books allowed:

1. General Financial Rules, 2005
2. The Central Government Account (Receipt & Payment) Rules, 1983
3. The Government Accounting Rules, 1990
4. Central Medical Attendance Rules, 1944
5. Leave Travel Concession Rules, 1988

Note:

1. Answer any **FIVE** Questions.
2. All Questions carry equal marks.
3. **Quote authority wherever necessary.**

***

1. (a) Mention the main principles governing the allocation between capital and revenue expenditure on a capital scheme and asset accounting.

(b) Describe the main unit of classification in Government accounts which constitute a six tier arrangement. **(2x10=20 Marks)**

2. (a) Explain the procedure for payment of pay and allowances of all kinds claimed on behalf of a deceased Government Servant.

(b) Explain Lapsed Deposits. **(2x10=20 Marks)**

3. (a) Define the term "Family" under LTC Rules.

(b) Write the circumstances in which a Government Servant is entitled to reimbursement in respect of the outward journey only and return journey only under LTC? **(2x10=20 Marks)**

4. (a) Explain the procedures to be followed when a loss or shortage of public moneys, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of, Government.

(b) How Time-barred claims of persons not in Government service are made. Explain in detail? **(2x10=20 Marks)**

..2/-

5. Explain the procedure to be followed for communication of financial sanctions and orders? **(20 Marks)**

6. Write short notes on: **(4 x 5=20 Marks)**

(a) Reimbursement of medical expenses to Central Government pensioners from two sources.

(b) Authorized Medical Attendant.

(c) Consultation with Second Authorized Medical Attendant.

(d) Fresh or subsequent consultation and super-imposition of another disease.

7. Comment any **FOUR** of the following: **(4 x 5=20 Marks)**

(a) Procedure to be followed when the name of a Government servant appears for the first time in a pay bill.

(b) An official who is entitled to two concessions during the two blocks of 2022-23 and 2024-25, avails of LTC to Home town after 31/12/2024 and submitted application for "anywhere in India LTC" for the block 2024-25.

(c) An officer who is declared to be his own Controlling Officer for the purposes of travelling allowance sanction the grant of an advance to himself.

(d) The pension disbursing bank stopped the pension to a childless widow of deceased Government Servant when get re-married.

(e) The DDO refused a medical claim of an official admitted before retirement but discharged after superannuation.

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