

No.A-34012/11/2019/DP&AR(Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

* * *

Puducherry, dated: 16-10-2019.

I.D. NOTE / MEMORANDUM

Sub: Public Service - Conduct of **ACCOUNTANCY TEST** -
Applications called - Reg.

Ref: G.O.Ms.No.75, dt.30.08.1972 of the erstwhile Appointments
Department, Puducherry.

* * *

The **ACCOUNTANCY TEST** as prescribed in the G.O., cited is proposed to be conducted tentatively during the month of December, 2019.

2. The Heads of Department/Officers are requested to kindly 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 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 15.11.2019** 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. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O. Ms.75 dated 15.04.1976 and G.O. Ms. No.16 dt.17.02.1999 and U.O. Note/ Memorandum No.3-1/83-GAD (Exam) dated 04.07.1983.

4. 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 Order for ₹.10/- (Rupees ten only) drawn in favour of THE UNDER SECY. TO GOVT., DP&AR (PW), PUDUCHERRY (by designation only) payable at **PUDUCHERRY** as admission fee, failing which their applications will summarily be rejected.

5. 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 center is received after the despatch of the Hall Ticket the same will not be entertained.

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

7. This office I.D. Note/Memorandum, the syllabus and the previous question papers of the test have also been hosted in the official website <http://dpar.py.gov.in> for reference.



(V. JAISANKAR)

UNDER SECRETARY TO GOVERNMENT

Encl: As stated.

To

All Secretariat Departments.

All Heads of Departments/Office, Puducherry (Excluding Judicial Department)

The Collector, Karaikal.

The Regional Administrator, Mahe / Yanam (with spare copies)

Last Date for submission of Application: **15-11-2019**

APPLICATION FORM FOR ADMISSION TO THE **ACCOUNTANCY TEST**

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 (if any)	:	
2.	i) Designation	:	
	ii) Present official address with <u>Office Telephone Number</u>	:	
	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 / Physically Handicapped (Answer YES or NO)	:	
	ii) If YES , specify S.C. / S.T. / XSM / O.H. / V.H. and should enclose copy of relevant certificates (Community Certificate issued by the Revenue Authorities / Medical Certificate issued by the Medical Board). The P.H. 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 appeared previously for the test (tests conducted after 15-04-1976 alone need be taken into account) (Answer YES or NO)	:	
	ii) If YES , indicate the Number of attempts already made with particulars of date of conduct of the test	:	
9.	Fee paid, if any, vide Indian Postal Order Number, Date and Amount	:	
10.	Name of the Centre in which the candidate is to be examined (PUDUCHERRY / KARAİKAL / MAHE / YANAM)	:	

Place:
Date :

SIGNATURE OF THE CANDIDATE

(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:

SIGNATURE OF THE HEAD OF DEPARTMENT /

OFFICE :

Date

NAME & DESIGNATION WITH SEAL :

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

GOVERNMENT OF PONDICHERY

ABSTRACT

Tests - Commercial Taxes Department - Departmental Tests - Prescribed.

Appointments Department

G.O.Ms.No.75

Dated: 30.7. 1972

Read: G.O.Ms.No.59 dated 19.7. 1972 of the Appointments Department
Pondicherry.

ORDER:

In continuation of the orders issued in the G.O. cited, the syllabus for the Accountancy Test' to be passed by the Assistant Commercial Tax Officers and Deputy Commercial Tax Officers is detailed below:

- i) Elements of Double-Entry.
- ii) Rules for Journalising.
- iii) Ledger Accounts (including Sub-Division of Journal Cash Book-keeping and Account Columns).
- iv) Bill Transactions.
- v) The Journal Proper and the Trial Balance.
- vi) Trading, Profit and Loss Accounts and Balance Sheet.
- vii) Consignment Accounts.
- viii) Depreciation and Reserve and other Funds.
- ix) Classification of Capital and Revenue Expenditure.
- x) Single Entry Book-keeping.

(The candidates must be familiar with the entries to be made in the Accounts Books in Partnership Accounts and Company Accounts, though a detailed study of Company's Account and Partnership Accounts is not expected. The candidates may make use of the book 'Double Entry Book-keeping' by Thiru J.R. Battiboi, for study).

2. The maximum marks for the test will be 100, out of which the examinees will have to score a minimum of 40% marks for a pass.

3. The test is to be answered without books and the duration of the test is three hours.

(By Order of the Lt. Governor)

J. ANJANI DAYARAM
CHIEF SECRETARY TO GOVERNMENT.

To

All Secretaries to Government, Pondicherry.

All Heads of Departments/Offices.

Copy to: Stock file. G.O. File Central Record Branch.

Sd/-

(S. SETHURAMAN)

UNDER SECRETARY TO GOVERNMENT

/True copy/

: 2:

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)

E. S. PARTHASARATHY
CHIEF SECRETARY TO GOVERNMENT

TO

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

Stock file.
G.O. File.

B. Durvasan

(B. DURVASAN)
DEPUTY SECRETARY TO GOVERNMENT.

15.4.76
15.4.76

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.

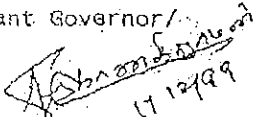
In the Government Order read above, the fee for admission to the Departmental Tests Examination has been prescribed. The question of enhancing the fee has been engaging the attention of the Government, as a huge amount is being spent by way of payment of honoraria to the Examiners for setting up of Question 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 Departmental 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/


(T. DJANAGUIRAMANE)
UNDER SECRETARY TO GOVERNMENT

To

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

1983
4/21

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

Pondicherry-605001, the 4th July 1983


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.

o/c 
(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.

GOVERNMENT OF PUDUCHERRYACCOUNTANCY TEST IN COMMERCIAL TAXES DEPARTMENT
(WITHOUT BOOKS)TIME: THREE HOURSMAXIMUM MARKS: 100NOTE: QUESTON No.1 IS COMPULSORY AND ANY FIVE OF THE RESTQUESTION No.1

From the following balances and additional information, prepare Trading, Profit and Loss account of Thiru Raghu for the year ending 31st March, 2014.

Debit balances	Rs.	Credit balances	Rs.
Drawings	40,000	Capital	2,00,000
Cash at Bank	17,000	Sales	1,60,000
Cash in hand	60,000	Sundry Creditors	45,000
Wages	10,000		
Purchases	20,000		
Stock on 31.03.2013	60,000		
Buildings	1,00,000		
Sundry Debtors	44,000		
Bills Receivable	29,000		
Rent	4,500		
Commission	2,500		
General Expenses	8,000		
Furniture	5,000		
Suspense Account	5,000		
Total	4,05,000		4,05,000

Additional information:

1. Closing stock Rs.40,000/- as on 31.03.2014
2. Interest on Capital at 6% to be provided.
3. Provide interest on drawing 5%
4. Depreciation on building at 10% per annum.
5. Write Off bad debts Rs.1,000/-
6. Wages outstanding Rs.500/-

(20 Marks)

QUESTION NO.2: Distinguish between any four of the following

- (i) Capital and revenue expenditure
- (ii) Balance sheet and statement of affairs
- (iii) Delcredere Commission and over riding commission
- (iv) Provisions and reserves
- (v) Debit note and Credit note
- (vi) Single entry and double entry methods

(16 Marks)

..2/---

QUESTION No.3

M/s Ram & Sons acquired a machine for Rs,1,80,000/- on 1st October, 2009 and spent Rs.2,000/- for its installation. The firm provided depreciation at 10% on original cost every year.

Pass necessary journal entries and prepare ledger accounts for first three years under the assumption that the accounts are closed on 31st March and the firm charges depreciation to the asset account.

(16 Marks)

QUESTION No.4

a) Choose the right answer for the following questions

- (i) For a bill of exchange there are Parties
(a) One (b) Two (c) Three
- (ii) Business transactions are of types
(a) One (b) Two (c) Three
- (iii) Asset minus liabilities
(a) Drawings (b) profit (c) Capital
- (iv) Expenses on research and development are classified under
Expenditure
(a) Capital (B) Revenue (c) Deferred revenue
- (v) Revenue items are in nature
(a) Recurring (b) non-recurring (c) none of these
- (vi) In promissory note to whom the amount is payable is called
(a) Drawee (b) Promisor (c) Drawer
- (vii) Nominal account having credit balance represents
(a) Income/gain (b) capital (c) Expense/losses
- (viii) The term depletion is used for
(a) natural resources (b) fixed assets
(c) intangible assets

(8 Marks)

...3/---

b) Rewrite and fill up the blanks with the right answer:-

- (i) Transactions between the owner and the business are treated separately as per the concept.
- (ii) Is a written document in support of a transaction.
- (iii) Credit sale can be obtained by preparingaccount.
- (iv) Statement sent by the consignor to the consignee along with the goods is called
- (v) Journal is the book ofentry
- (vi) The estimated value of an asset at the end of its economic life is called
- (vii) When a cheque received from the customer is dishonoured, his account is
- (viii) Discount allowed appears on the side of the cash book.

(8 Marks)

QUESTION No.5: Write notes on any four of the following:-

- a) Objectives of accounting
- b) Money measurement concept
- c) Accommodation bills
- d) Dual aspect concept of accounting
- e) Account Sales of consignment
- f) Journal proper

(16 Marks)

QUESTION No.6:

Jain of Delhi consigned 300 tins of coconut oil to Naran of Chandigarh invoiced at Rs.200/- per tin. Jain paid Rs.2,000/- as carriage and other expenses. The consignor drew a bill of exchange for Rs.16,000/- which was later discounted at Rs,15,700/-. The consignee sent an account sale showing the following details:-

- 280 tins sold at Rs.250/- per tin
- 20 tins sold at Rs.260/- per tin
- Storage and selling expenses Rs.5,000/-
- Clearing and cartage Rs.1,600/-
- Commission at 6% on sales
- The Consignee sent a draft for the balance

Prepare necessary ledger accounts in the books of the parties.

(16 Marks)

QUESTION No.7: On 01.01.2016 Sreya sold goods to Vishnu for Rs.10,000/- and draw upon him a bill of Exchange for 2 months. Vishnu accepted the bill and returned it to Sreya. On the date of maturity the bill was dishonoured by Vishnu.

Record necessary entries in all the cases given below in the books of Sreya under the assumption

- i) The bill is kept by Sreya till maturity
- ii) The bill is discounted by Sreya for Rs.200/- on 1st January, 2016
- iii) The bill is endorsed to Lallu by Sreya on 1st January, 2016

(16 Marks)

QUESTION No.8:

Raju and Saju are equal partners in a business in which the books are kept under single entry.

On 01.04.2014 the position was as flows:-

Liabilities	Rs.	Assets	Rs.
Capital Accounts:		Cash in hand	5,000
Raju	2,50,000	Cash at Bank	15,000
Saju	2,50,000	Bills receivable	30,000
Bills payable	20,000	Stock	1,00,000
Sundry Creditors	30,000	Sundry Debtors	25,000
		Furniture	1,25,000
		Plant & machinery	2,50,000
Total	5,50,000		5,50,000

On 31.03.2015 their position was as under:

	Rs.
Cash in hand	2,000
Sundry Creditors	35,000
Sundry Debtors	30,000
Bills receivable	26,000
Cash at Bank	10,000
Stock	1,10,000
Bills payable	10,000

Plant and machinery and furniture to be depreciated by 10%

Drawings:

	Rs.
Raju	...30,000
Saju	...25,000

Ascertain the profit for the year ended 31.03.2015.

(16 Marks)

&&&&&&& xxxxxxxx &&&&&&&

ACCOUNTANCY TEST IN COMMERCIAL TAXES DEPARTMENT

(Without Books)

Duration:- 3 Hrs.

Max.Marks: 100

Min.Marks: 40

1. Elements of Doubly Entry
2. Rules for Journalising
3. Legdger Accounts (including sub-division of Journal Cash Book-keeping and Discount Columns).
4. Bill Transactions
5. The Journal Proper and the Trial Balance.
6. Trading, Profit and Loss Accounts and Balance Sheet.
7. Consignment Accounts.
8. Depreciation and Reserve and other Funds.
9. Classification of Capital and Revenue Expenditure.
10. Single Entry Book-Keeping.