No.A-34012/02/2026/DP&AR(Exam)/e-84503
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)
* * *

Puducherry, dated 17-11-2026.

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 on 19.12.2026.

2. The Head of Departments/Offices 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 30.11.2026** 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. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O. Ms.37 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 / PwBD candidates, should send with their applications an Indian Postal Orders 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 **https://dpar.py.gov.in** for reference.

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

Encl: As stated.

To

1. All Secretariat Departments.
2. All Head of Departments/Offices, Puducherry (Excluding Judicial Department)
3. The Collector, Karaikal.
4. The Regional Administrator, Mahe / Yanam.
5. Spare copy.

Last Date for submission of Application: **30-11-2026**

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 . . . . . :
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 / PwBD (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 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 / KARAIKAL / 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:

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, **LEGAL** size printout of Application Form is preferred.

GOVERNMENT OF PONDICHERRY

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 10.7. 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 Discount 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. Batliboi, for ~~xxx~~ 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 DAYANAND
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.SUBRAMANIAN)
UNDER SECRETARY TO GOVERNMENT

/True copy/

GOVERNMENT OF PONDICHERRY

ABSTRACT

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

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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.36941/74-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
Administrators of Karaikal, Mahe, Yanam.
The Central Record Branch, Pondicherry.
Copy to:

Stock file.
G.O.File.

B. Duraisamy 15.4.76.

(B. DURAISAMY)
DEPUTY SECRETARY TO GOVERNMENT.

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 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 Sectt. 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.

(N. PADANISSAMY)
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 PUDUCHERY

ACCOUNTANCY TEST IN COMMERCIAL TAXES DEPARTMENT

(WITHOUT BOOKS)

TIME: THREE HOURS MAXIMUM MAKS:100

NOTE: QUESTION No.1 IS COMPULSORY AND ANY FIVE OF THE REST

QUESTION No.1

From the following trial balance of R.Ramdas, prepare Trading, Profit and Loss Account for the year ended 31st December 2015 and a Balance Sheet as on that date:

The following adjustments are required:

Debit balances	Amount (Rs.)	Credit balances	Amount (Rs.)
Drawings	7,200	Capital	60,000
Stock, 1st January 2015	20,500	Sales	1,40,500
Purchases	68,000	Sundry Creditors	14,300
Carriage inwards	1,500	Bills Payable	4,200
Sundry Debtors	23,500	Provision for Doubtful Debts	1,000
Cash in hand	500		
Cash at Bank	2,200		
Carriage outwards	1,700		
Salaries	16,000		
Factory Rent	4,000		
Bills Receivable	5,300		
Insurance	1,200		
Furniture	10,000		
Machinery	28,000		
Office Rent	2,000		
Manufacturing wages	21,500		
Manufacturing Expenses	1,500		
General Expenses	5,400		
	2,20,000		**2,20,000**

(a) Stock on 31st December 2015 amounted to Rs.27, 000.
(b) Write of Rs.500 as bad debts and maintain the provision for Doubtful debts at 5% on Sundry Debtors.
(c) Unexpired Insurance Rs.300
(d) Depreciate Machinery by 5% and furniture by 10%.
(e) On 24th December 2015 a fire broke out and destroyed stock of the value of Rs.10, 000. The Insurance Company admitted to claim for loss of the stock of the value of Rs.6, 000 only and paid the amount on 15th January 2016.

(20 Marks)

QUESTION No.2

Differentiate between the following concepts.

(i) Book-keeping Vs Accounting
(ii) Balance sheet and Trial balance
(iii) Straight line method and Written down value method
(iv) Bill of exchange and Promissory note

(16 Marks)

QUESTION No.3

A company whose accounting year is the calendar year, purchased on 1.1.2015 a machine for Rs.40,000. It purchased further machinery on 1st October 2015 for Rs.20,000 and on 1st July 2016 for Rs.10,000. On 1.7.2017 1/4th of the machinery installed on 1.1.2015 became obsolete and was sold for Rs.6,800.

Show how the machinery account would appear in the books of the company for all the 3 years under Diminishing Balance method. Depreciation to be provided at 10% p.a.

(16 Marks)

QUESTION No.4

(a) Choose the right answer for the following questions

(i) A negotiable instrument is ----------
(a) A credit instrument (b) Government paper (c) ega document

(ii) A cheque which bear a future date is called ----------
(a) Ante dated cheque (b) Post dated cheque (c) Stale cheque

(iii) Depreciation is calculated under straight line method at ----------
(a) Original cost (b) Selling price (c) Scrap value

(iv) The sale of an asset more than the book value means ----------
(a) Loss (b) Capital profit (c) Profit

(v) Closing stock is shown in ----------
(a) Profit & Loss account (b) Trading account & Balance sheet (c) None of the above.

(vi) Bad debts writtern off deducted from ----------
(a) Sundry debtors (b) Sundry creditors (c) Fixed assets

(vii) The capital of the business is acertained by preparing ----------
(a) Trading account (b) Statement of profit or loss (c) Statement of affairs

(viii) Receipt and payment account is a ----------
(a) Personal account (b) Real account (c) Nominal account **(8 Marks)**

(b) Rewrite and fill up the blanks with the right answer;

(i) A cheque is a ----------

(ii) A bill of exchange is a return ---------- to pay a certain sum of money.

(iii) ---------- method of depreciation is used for taxation purpose.

(iv) Prepaid expenses are shown on the ---------- side of the balance sheet.

(v) Interest on drawings is credited to ---------- account.

(vi) Excess of income over expenditure is known as ----------

(vii) Depreciation is considered as ---------- item.

(viii) Single entry system is suitable for ---------- **(8 Marks)**

QUESTION No.5 Write a short note on the followings:

(a) Explain any two accounting concept
(b) Significance of double entry system
(c) Defects of single entry system
(d) State any two methods of depreciation

(16 Marks)

QUESTION No.6

Raman of Madras, consigned goods to the value of Rs. 80,000 to his agent Ramesh Banerji of Calcutta. Raman incurred Rs.3000 towards expenses on consignment. Banerji was allowed Rs.500 as establishment charges, 5% commission on gross sales and 3% Del Credere commission. Banerji incurred an amount of Rs.1,000 as landing charges.

Three fourth of the goods were sold at a price so as to yield 20% profit on sales. Half of the balances of goods were reported destroyed by fire and claim lodged. The insurance company admitted the claim for the Rs. 8,000. Show the necessary ledger accounts in the book of the consignor.

(16 Marks)

QUESTION No.7

The following balances were extracted from the ledger of Suresh Engineering work on 31st March 2017. You are required to prepare a Trial balance as on the date in proper form.

	Amount in Rs.		**Amount in Rs.**
Drawings	6,000	Sales	1,28,000
Capital	24,000	Salaries	9,500
Sundry creditors	43,000	Sales returns	1,000
Bills payable	4,000	Purchase returns	1,100
Sundry deptors	50,000	Travelling expenses	4,600
Bills receivable	5,200	Commission paid	100
Loan from Senthil	10,000	Trading expenses	2,500
Furniture and fixtures	4,500	Discount earned	4,000
Opening stock	47,000	Rent	2,000
Cash in Hand	900	Bank overdraft	6,000
Cash in Bank	12,500	Purchases	70,800
Tax	3,500		

(16 Marks)

QUESTION No.8

A and B started business on 1st January 2015 with Rs. 50,000 as capital contributed equally but the profit-sharing ratio was 3:2. Their drawings were Rs.300 and Rs.200 per month respectively. They had kept no accounts except the following information:

	31.12.2015	**31.12.2016**
Machinery at cost	Rs.20,000	Rs.25,000
Stock- in- trade	30,000	30,000
Debtors	50,000	60,000
Cash	2,000	500
Creditors	30,000	20,000
Outstanding expenses	4,000	3,000
Bank Balance (as per pass book)	6,000	8,000

Provision to be made for depreciation at 10% on the cost o machinery as at the end of each year. Debtors on 31.12.2015 include Rs.5,000 for goods sent out on consignment at 25% above cost and the goods were not sold until 2016. A cheque for Rs.1,000 had been deposited on 31.12.2015 but was credited on 2.1.2016.

A cheque for Rs. 2,000 issued on 26.1.2016 was presented on 3.1.2017.A cheque for Rs.1,000 was directly deposited by a customer on 27.12.2016 and a cheque for Rs.500 deposited in December 2016 was dishounored. No adjustment for these was made.

Determine the profits for 2015 and 2016 and draw up a Balance Sheet as on 31st December 2016.

(16 Marks)

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.