

No.A-34012/1/2020/DP&AR(Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

Puducherry, dated: 20.01.2020.

I.D. NOTE / MEMORANDUM

Sub: Public Services - Conduct of **ACCOUNTS TEST FOR SUBORDINATE OFFICERS** - Application - Called for - Regarding.

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 during the month of April, 2020.

2. The Heads of Departments / 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 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 20.02.2020 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, will summarily be rejected. ONLY THOSE OFFICERS / STAFF FOR WHOM THE TEST IS PRESCRIBED NEED APPLY.

3. 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 GAD, Pondicherry, G.O. MS. No.16, dated 17.02.1999 of the DP&AR (Personnel Wing), Puducherry and U.O.Note/Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the GAD, Pondicherry.

4. Those who have already appeared for the 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 GOVERNMENT, DP&AR(PW), PUDUCHERRY (by designation only) payable at PUDUCHERRY as admission fee in accordance with the G.Os. cited at para 3 above, failing which their applications will summarily be rejected.

5. In case the official is transferred to other departments / any outlying region after the 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 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 I.D.Note/Memorandum and the Syllabus of the test have been hosted in the official website <http://dpar.py.gov.in> for reference.

/ BY ORDER /

A handwritten signature in blue ink is written over a blue date stamp that reads '20.1.2020'.

(V. JAISANKAR)
UNDER SECRETARY TO GOVERNMENT

Encl: As stated.

To

All Secretariat Departments.
All Heads of Departments / Offices.
The Collector, Karaikal.
The Regional Administrator, Mahe / Yanam.

Last Date for submission of Application 20-02-2020

APPLICATION FORM FOR ADMISSION TO **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 in **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 Office Telephone Number :
- iii) In case the official is on deputation, the name of the Department / Office from which deputed with Office Telephone Number :
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 whether he / she hold any other post on regular basis :
4. Classification of the post :
5. Educational Qualification :
6. i) Whether the candidate belongs to category of 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 passed any of the parts of **Accounts Test for Subordinate Officers** (Part-I or 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 (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 :
10. Fee paid, if any, vide Indian Postal Order Number, Date and Amount :
11. Name of the Centre in which the candidate is to be examined (**PUDUCHERRY / KARAIKAL / MAHE / YANAM**) :
12. Specify the papers(s) of the test which the candidate is willing to attend (**Part-I / Part-II / Both Parts**) :

Place:

Date:

SIGNATURE OF THE CANDIDATE

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

Certified that the particulars furnished against 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.

SIGNATURE OF THE HEAD OF
DEPARTMENT / OFFICE :

Place:

Date:

NAME & DESIGNATION WITH SEAL :

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

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GOVERNMENT OF PONDICHERRY

ABSTRACT

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

GENERAL ADMINISTRATION DEPARTMENT
(Examination Cell)

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.

ORDER:-

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) L.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/-

-: 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

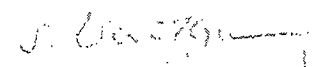

-/BY ORDER OF THE LIEUTENANT GOVERNOR/-

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.

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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)

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G.O.Me.No. 88/21-P&AR(Exam) Pondicherry, the 23 rd September 1991.

READ: G.O.Me.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:-

A M E N D M E N T

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

(A. MOHAMED HASAN)
JOINT SECRETARY TO GOVERNMENT.

O.A.

Handwritten signature: Hasan
23/9/91
Handwritten initials: W
23/9

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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)**

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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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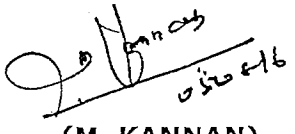

ORDER:

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.

: 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. Downessamy

(B. DOWNESSAMY)
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/

(Handwritten signature)
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.

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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.

DESIgnated

c/c [Signature]

(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.

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) Under what circumstances and by whom, can reduction or withholding or withdrawing of a pension already sanctioned be ordered? State the procedure to be followed before such an order can be passed
(10 Marks)
b) Can a resignation from service tendered by a Government servant be allowed to be withdrawn? If so, under what conditions may the withdrawal be allowed?
(10 Marks)
2. a) What procedure is prescribed in the rules regarding payment of pension and gratuity to a Government servant against whom departmental or judicial proceedings are in progress and who attains the age of superannuation?
(10 Marks)
b) From which date is commuted portion of pension of a Government servant to be restored? Describe the procedure.
(10 Marks)
3. a) How is the pay fixed when an official is transferred from one *ex cadre* post to another *ex cadre* post?
(10 Marks)
b) Explain the procedure for calculating the date of next increment in the revised pay structure with effect from 1-1-2016
(10 Marks)



4.a) What is the effect of dismissal, removal or resignation on the leave at credit of a Government servant?
(10 Marks)

b) In what special circumstances can extraordinary leave be granted?
(10 Marks)

5.a) What travelling allowance is admissible to a Government servant who is transferred from one station to another in the interest of service?
(10 Marks)

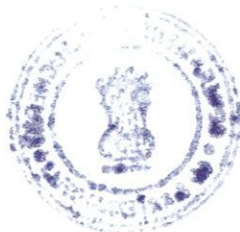
b) What is "Daily Allowance"? When may it be drawn and what are limitations to its payment?
(10 Marks)

6. Write short notes on **any four** of the following:- (4 x 5 = 20 marks)

- a) Foreign Service
- b) Average Emoluments
- c) Extraordinary Pension
- d) Mileage Allowance
- e) Child Adoption Leave

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

- a. A Government servant remained absent from duty unauthorisedly for two days and this constituted a break in service in terms of FR 17A. Subsequently, the Competent Authority in exercise of powers under FR 17A, decided that the absence shall not constitute a break in service. The Head of Office allowed pay and allowances for these two days to the Government servant.
- b. A Government servant drawing Rs 41,100 in Level 6 in the Pay Matrix is on foreign service and the pension contribution is being paid. He is given pro forma promotion to another Level 7 in the Pay Matrix in his parent Department. The foreign employer refuses to pay higher pension contribution intimated by the accounts Officer.
- c. A female Government servant applied for Maternity Leave on the basis of a Medical Certificate confirming threatened abortion.
- d. A Government servant compulsorily retired from service as a measure of penalty applies for commutation of a portion of his pension three months after the date of retirement and the Head of Office insists that he should be medically examined before authorizing commuted value of pension.
- e. A Government servant on transfer from one place to another had travelled in the conveyance (Motor car) under its own propulsion. He claimed road mileage for self in addition to the cost of transportation of the car. The claim was admitted.



Test held on 03-11-2019

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) State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise. (10 marks)
- b) What is the currency of a sanction? Do all sanctions expire after this period? (10 marks)
2. a) What are the instructions to be followed in the disposal of surplus and unserviceable stores? (10 marks)
- b) Briefly mention the general principles to be observed while entering into contracts. (10 marks)
3. a) What are the rules to be followed for the prevention of fraudulent use of sub-vouchers? (10 marks)
- b) State the procedures to be followed in the repayment of deposits. (10 marks)
4. a) Describe the main units of classifications in Government Accounts which constitute a five tier arrangement. (10 marks)
- b) Mention the main principles governing the allocation of expenditure on a Capital Scheme between Capital and Revenue accounts. (10 marks)



5. a) How will you treat the case for the purpose of Leave Travel Concession when both the husband and wife are Central Government servants? (10 marks)
- b) What are the conditions attached to grant of advances to a Government servant who intends availing the LTC? (10 marks)
6. Write short notes on **anyfour** of the following (4 x 5 = 20 Marks)
- a) Vote on Account
 - b) Cost plus Contract
 - c) Lapsed Deposits
 - d) Buy-back Offer
 - e) Civil Advances
7. Comment on **any four** of the following :- (4 x 5 = 20 Marks)
- a. A Government servant who had not taken any LTC advance completes the return journey on 1-11-2018 and submits his bill on 5-2-2019 pleading for relaxation.
 - b. The cost of additional Police Guards supplied to an Irrigation project while under construction, was debited to the Police Department.
 - c. Losses incurred due to negligence after purchase was grouped under losses due to damage.
 - d. A duplicate receipt was issued right away by the Accounts Officer when the claimant reported that the original issued to him was lost.
 - e. A Government servant requested not to deduct Income Tax payable from the non-attachable portion of the salary and the DDO agreed for the request.
