

No.A-34012/3/2016/DP&AR(Exam)
GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS
(PERSONNEL WING)

Puducherry, dated: 12.09.2016.

I.D.NOTE / M E M O R A N D U M

Sub: Public Services – Conduct of ACCOUNTANCY TEST IN COMMERCIAL TAXES DEPARTMENT – Applications – Called for.

Ref: G.O.Ms.No.75, dated 30.08.1972 of the erstwhile Appointments Department, Pondicherry.

The **ACCOUNTANCY TEST IN COMMERCIAL TAXES DEPARTMENT** as prescribed in the G.O cited is proposed to be conducted tentatively during the month of December, 2016.

2. The Heads of Departments / Officers are requested to kindly bring the contents of this Office 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 application 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 11.10.2016 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.

3. Only the Commercial Tax Officers, Deputy Commercial Tax Officers, Assistant Commercial Tax Officers, Upper Division Clerks, Lower Division Clerks, Stenographers Grade-II could apply.

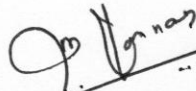

4. The admission of the candidates to the test will be regulated in accordance with the orders contained in G.O.Ms.No.37, dated 15.04.1976 of the GAD, Pondicherry, G.O.Ms.No.16 dated 17.02.1999 of DP&AR(PW), Pondicherry and U.O.Note / Memorandum No.3-1/83-GAD (Exam), dated 04.07.1983 of the GAD, Pondicherry.

5. 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 Rs.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, in accordance with the G.Os. cited at para 4 above, failing which their applications will summarily be rejected.

6. In case the official is transferred to other department / 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.

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

8. This Memorandum and the Syllabus of the test has also been hosted in the official website <http://dpar.puducherry.gov.in> for reference.


120916
(M. KANNAN)
UNDER SECRETARY TO GOVERNMENT
(DP&AR – EXAM)


Encl: As above.

To

1. All Secretariat Departments.
2. All Heads of Departments / Offices, Puducherry (excluding Judicial Department).
3. The Collector, Karaikal.
4. The Regional Administrator, Mahe / Yanam (with spare copies).

Last Date for submission of Application: **11-10-2016**

**APPLICATION FORM FOR ADMISSION TO THE ACCOUNTANCY TEST IN
COMMERCIAL TAXES DEPARTMENT**

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 to be furnished :
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 / P.H. :
7. i) Date of Birth :
- ii) Date of initial appointment with 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 against item Nos. 1 to 8 by Thiru/Tmt./Seivi
_____ (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: (i) Application from deputation staff should be routed through their parent department only.
(ii) For uniformity, **LEGAL** size printout of Application Form is preferred.

2-13) G.A. D/B/2000

GOVERNMENT OF PONDICHERRY

ABSTRACT

Tests - Commercial Taxes Department - Departmental Tests - Prescribed.

Appointments Department

G.O.Ms.No.75

Dated: 30.3. 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 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 ~~study~~ 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. SETHIARAMAN)

UNDER SECRETARY TO GOVERNMENT

/True copy/

GOVERNMENT OF PONDICHERRY
ABSTRACT

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

GENERAL ADMINISTRATION DEPARTMENT

G.O.M.No.37

Dated: 15th April, 1976.

ORDER:

Government have proscribed 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 proscribed, 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 getting 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/- to 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. Os/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

: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)

D.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

(B. DURAISSAMY) 15.4.56
DEPUTY SECRETARY TO GOVERNMENT.

15.4.56

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/Yche/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. PAJANISSAMY)
DEPUTY SECRETARY TO GOVERNMENT

To -

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

vb.4.7.

Date :- 4.9.2010 (F.W)

Time :- 9.30 to 12.30 PM

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GOVERNMENT OF PUDUCHERRY

ACCOUNTANCY TEST IN COMMERCIAL TAXES DEPARTMENT
(WITHOUT BOOKS)

TIME - THREE HOURS

MAXIMUM MARKS - 100

NOTE - ANSWER QUESTION NO.1 WHICH IS COMPULSORY AND ANY FIVE OF THE REST.

QUESTION NO.1

From the following balances extracted from the books of Karthik and the additional information, prepare the trading and profit and loss account for the year ended 31st March 2010 and also show the Balance Sheet as on that date:

	Debit balance (Rs.)	Credit balance (Rs.)
Stock on 1 st April 2009	625000	-
Purchases and Sales	903000	1372000
Returns	22000	13000
Capital account	-	300000
Drawings	45000	-
Land and Buildings	300000	-
Furniture and Fittings	80000	-
Trade Debtors and Trade Creditors	250000	450000
Cash in hand	35000	-
Investments	100000	-
Interest	-	5000
Commission	-	30000
Direct expenses	75000	-
Postage, stationery and telephone	25000	-
Fire insurance premium	20000	-
Salaries	90000	-
Bank overdraft	-	400000
Total	2570000	2570000

Additional information:

- (i) Closing stock on 31st March 2010 is valued at Rs.6,50,000. Goods worth Rs.5,000 are reported to have been taken away by the proprietor for his personal use at home during the year.
- (ii) Interest on investments Rs.5,000 is yet to be received while Rs.10,000 of the commission received is yet to be earned.

- (iii) Rs.5,000 of the fire insurance premium paid is in respect of the quarter ending 30th June, 2010.
- (iv) Salaries Rs.10,000 for March, 2010 and bank overdraft interest estimated at Rs.20,000 are yet to be recorded as outstanding charges.
- (v) Depreciation is to be provided on land and buildings @ 5% per annum and on furniture and fittings @10% per annum.
- (vi) Make a provision for doubtful debts @ 5% of trade debtors.

(20 marks)

QUESTION NO.2

Distinguish between any four of the following:

- (i) 'Cash discount' and 'Trade discount'
- (ii) 'Bills of exchange' and 'promissory note'
- (iii) 'Book keeping' and 'accounting'
- (iv) 'Annuity method of depreciation' and 'sinking fund method of depreciation'
- (v) 'Trial balance' and 'Balance sheet'
- (vi) 'Trading account' and 'profit and loss account'

(16 marks)

QUESTION NO.3

On April 1, 2001 machinery was purchased for Rs.4,00,000. On 1st October 2002, a new machine costing Rs.2,40,000 was purchased. On 30th September 2003, the machinery purchased on 1st April 2001 having become obsolete was sold for Rs.2,40,000. The accounting year ends on 31st March and depreciation is to be provided at 10% per annum on straight line method. Prepare Machinery account and depreciation account for three years.

(16 marks)

QUESTION NO.4

(a) Choose the most appropriate answer from the given options in respect of the following:

- (i) The term depletion is used for
 - (a) Intangible assets
 - (b) Fixed assets
 - (c) Natural resources

- (95)
- (ii) Total amount of depreciation provided on the written down value method at the rate of 10% p.a. on Rs. 10,000 for the first three years will be
- (a) Rs.2,107
 - (b) Rs.2,710
 - (c) Rs.2,701
- (iii) Under net worth method the basis for ascertaining the profit is
- (a) The difference between the capital on two dates
 - (b) The difference between the liabilities on two dates
 - (c) The difference between the gross assets on two dates
- (iv) Incomplete records are generally used by
- (a) Small traders
 - (b) Company
 - (c) Government
- (v) The process of entering transactions in the ledger is called
- (a) Journalising
 - (b) Posting
 - (c) Summarising
 - (d) Balancing
- (vi) If a payment is made on a bill on due date, then it is called
- (a) Honouring of the bill
 - (b) Retiring of the bill
 - (c) Dishonouring of the bill
 - (d) Renewal of the bill
- (vii) Opening entry is passed with
- (a) Balances with trial balance
 - (b) Balances from the last year's Balance Sheet
 - (c) Items of trading account
 - (d) Items of Profit and loss account

(viii) Which one of the following accounting concepts treats owner of the business as creditor of the business

- (a) Going concern concept
- (b) Historical cost concept
- (c) Business entity concept
- (d) Realisation concept

(8 marks)

(b) Re-write the following sentences after filling in the blank spaces with appropriate words:

- (i) When an asset is shown at its original cost till its disposal, the annual depreciation is recorded by credit to _____ account.
- (ii) The relationship between consignor and the consignee is that of _____ and _____.
- (iii) A statement forwarded by the consignor to the consignee about description of goods consigned is called _____ invoice.
- (iv) The ledger is the _____ books of account.
- (v) When the trial balance does not agree, the difference may be transferred to a _____ account to make the trial balance agree.
- (vi) When the benefit of a revenue expense extends over a number of years, it is called _____ expenditure.
- (vii) The expense whose benefit expires within the year of expenditure is termed as _____ expenditure.
- (viii) A system of book-keeping in which only cash book and personal accounts of customers and suppliers are maintained is called _____ system.

(8 marks)

QUESTION NO.5

Write short notes on any four of the following:

- (a) Limitations of accounting
- (b) Accrual concept
- (c) Petty cash book
- (d) Error of omission
- (e) Balancing ledger account
- (f) Combined journal entries

(16 marks)

QUESTION NO.6

On 1st January 2009, a flour mill consigned wheat flour to David John, invoiced at Rs.4,00,000. The mill cost of the wheat flour was Rs.3,70,000. The consignor paid Rs.5,000 as freight and Rs.10,000 as loading and unloading charges.

On 31st March 2009, an account sale was received from the consignee showing that 90% of the goods has been sold for Rs.4,10,000 with selling expenses of Rs.2,000. The consignee enclosed a cheque for the proceeds less expenses and commission of 1% on gross sales. Show necessary ledger accounts in the books of consignor.

(16 marks)

QUESTION NO.7

1. State which item of expenditure would be charged to capital and which to revenue:

- (a) Freight and cartage on the new machine Rs.150, erection charges Rs.200.
- (b) Fixtures of the book value of Rs.1500 was sold off at Rs.600 and new fixtures of the value of Rs.1,000 was acquired, cartage on purchase Rs.5.
- (c) A sum of Rs.1,100 was spent on painting the new factory.
- (d) Rs.150 spent on repairs before using a secondhand car purchased recently.
- (e) Rs.1,000 spent for additions to double the output of a machine.
- (f) Rs.800 spent for replacement of worn-out parts.
- (g) Rs.1,720 spent on dismantling, removing and reinstalling the machine.
- (h) Rs.1,200 spent for repairs.

(8 marks)

2. State, with reasons in brief, whether the following statements are true or false:

- (a) Every error affects the agreement of trial balance.
- (b) For preparing final accounts of non-corporate entities, there is no need to distinguish between capital expenditure and revenue expenditure.
- (c) Single entry system has no advantages at all.
- (d) Trial balance and Balance sheet are the same.

(8 marks)

QUESTION NO.8

The following information is available from Shankar, who maintains books of account on single entry system.

Particulars	On 1 st April, 2009 (Rs.)	On 31 st March, 2010 (Rs.)
Cash and bank	20,000	21,000
Sundry Debtors	17,000	25,000
Stock	40,000	60,000
Furniture	29,000	29,000
Sundry creditors	32,000	22,000
10% loan from Mrs.Shankar	30,000	30,000

Shankar withdrew Rs.5,000 from the business every month for meeting his household expenses. During the year, he sold investments held by him privately for Rs.35,000 and invested the amount in his business.

At the end of the year 2009-10, it was found that full year's interest on loan from Mrs.Shankar had not been paid. Depreciation @10% per annum was to be provided on furniture for the full year. Shop assistant was to be given a share of 5% on the profits ascertained before charging such share. Calculate profit earned during the year ended 31st March, 2010 by Shankar.

(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.