

**DEPARTMENTAL EXAMINATION FOR OFFICES OF THE WEST BENGAL HIGHER AUDIT AND ACCOUNTS SERVICE, THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE**

June, 2015

PART - 1

PAPER - I: PRINCIPLES OF CIVIL ACCOUNTS, AUDIT AND FINANCE (WITHOUT BOOKS)

Time Allowed: 2½ Hours

**Full Marks : 100**

**Pass Marks : 50**

Answer any five questions.

1. Write Short notes on :
  - a) Joint sitting of both houses of Parliament
  - b) Introduction and passing of bills in Parliament
  - c) Special procedure in respect of Money Bills

Marks-(10+5+5 = 20)
2. Explain in detail the main processes of Compilation in the State Accountant General's office.
 

Marks-20
3. What is Sinking fund? What are the principles to be followed for examining the adequacy of amortisation of loan ?
 

Marks-20
4. What is appropriation audit? Describe the procedure of conducting appropriation audit.
 

Marks-20
5. What are different kinds of Revenue? What are the most important functions of Audit with regard to assessment, collection and refunds of tax?
 

Marks-20
6. Explain the main divisions and structures under which the Govt. Accounts are kept
 

Marks-20
7. Explain in detail the Govt. Accounts the Treasury officer is rendering to the Accountant General.
 

Marks-20

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT AND ACCOUNTS SERVICE, THE WEST BENGAL AUDIT  
AND ACCOUNTS SERVICE

June, 2015

Part - I

Paper-II-CIVIL AUDIT, ACCOUNTS AND SERVICE RULES  
(WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100  
Pass Marks : 50

Question No.1 & 2 which are compulsory and  
any four questions from the rest.

1. Explain the subsistence grant which a Govt. Servant is entitled while under suspension. Whether any recovery can be made from the subsistence allowance ? 12+8
  2. Briefly discuss the following :-
    - (a) Interest on delayed payment of gratuity.
    - (b) Provisional pension where departmental or Judicial proceedings may be pending. 10+10
  3. What action are to be taken for unauthorised absence from duty for overstayed of leave ? 15
  4. What are the powers of various authorities to write off of losses ? 15
  5. Explain the responsibilities of a Govt. Servant regarding audit objections and recoveries. 15
  6. Describe the procedure for deposit of money collected by loan collecting agents, into Treasury. 15
  7. Describe the main principles governing allocation of expenditure or a capital scheme between Capital and Revenue Accounts. 15
-



**DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL  
AUDIT & ACCOUNTS SERVICE**

JUNE, 2015

**Part I**

**PAPER III – PUBLIC WORKS ACCOUNTS AND PROCEDURE  
(WITH BOOKS)**

*Time Allowed – 3 Hours*

*Full Marks – 100*

*Pass Marks – 50*

Answer Q. No : 1 and any four from the rest.

(Quote authority in support of your answer where necessary)

1. Write a cash book for September 2014 of Shri “X” Executive Engineer of CPWD Division “A”. Also indicate the classifications of each item and close the cash book giving the analysis of the closing balance.

(20 marks)

<u>1.9.2014</u>	Contents in the cash chest	<u>Rs.</u>
	i) Legal tender coins and notes	200/-
	ii) Service postage stamps	100/-
	iii) Revenue stamps	50/-
	iv) Cheque dated 31.8.2014 on SBI local Branch received from Shri ‘B’ towards rent	1500/-
	v) Amount of imprest with Asst. Engineer ‘L’	2000/-
	vi) Temporary advance with Asst. Engineer ‘P’	500/-
	vii) Received Fixed Deposit Receipt of SBI from contractor ‘D’ towards Security Deposit	20,000/-
	viii) Self Cheque dated 25.8.2014	1500/-
	ix) Undisbursed amount of pay and allowances of the regular staff of the Division awaiting disbursement	2500/-
	x) Deposit at call Receipt of State Bank of India from contractor ‘Y’ towards Security deposit	5000/-
	xi) Cheque no. 54 dated 30.8.2014 in favour of contractor ‘K’	15000/-

2.9.2014

- |  |        |
|--|--------|
| i) Disbursed pay and allowances of the regular staff of the Division | 2500/- |
| ii) Self Cheque dated 25.8.2014                                      | 1500/- |
| iii) Received in cash towards Sale of Tender forms                   | 2000/- |

5.9.2014

- |   |         |
|---|---------|
| i) Cheque received from 'B' dated 31.8.2014 remitted into Bank            | 1500/-  |
| ii) Deposit at call Receipt of SBI from contractor 'Y' remitted into Bank | 5000/-  |
| iii) Cheque no. 54 dated 30.8.2014 handed over to contractor 'K'          | 15000/- |

7.9.2014

- |  |          |
|--|----------|
| i) Purchase of Revenue stamps  | 50/-     |
| ii) Paid to Cement Corporation of India for procurement of cement vide cheque no. 55 | 80,000/- |

10.9.2014

Asst. Engineer 'P' Submitted accounts of temporary advance

- |                                |       |
|--------------------------------|-------|
| i) Transport charges of cement | 200/- |
| ii) Coolie charges             | 150/- |
| iii) Refund of cash balance    | 150/- |

11.9.2014

- |   |          |
|---|----------|
| i) Rent of Divisional Office building paid by cheque no. 56   | 8000/-   |
| ii) A fresh cheque no. 57 issued in lieu of old cheque no. 31 dated 22.7.2014 reported lost by contractor 'A' | 30,000/- |
| iii) Asst. Engineer 'L' adjusted Imprest Account and got re-coupment  |          |
| a) repair of office furniture   | 200/-    |
| b) repair of inspection bungalow  | 300/-    |

14.9.2014

Purchase Service postage stamps by cheque no. 58	1000/-
--	--------

16.9.2014

- |  |          |
|--|----------|
| i) Purchased furniture from M/s. Alpha for Govt. Hospital and issued cheque no. 59 | 15,000/- |
| ii) Received rent of inspection Bungalow   | 600/-    |
| iii) Revenue Stamp sold to staff   | 30/-     |



20.9.2014

- |   |       |
|---|-------|
| i) Temporary Advance give to Junior Engineer 'A' vide cheque no. 60 | 300/- |
| ii) Remitted into bank all receipts upto 16.9.2014                  |       |

25.9.2014

- |  |       |
|--|-------|
| i) Junior Engineer 'A' rendered his temporary Advance as per following details |       |
| a) Repairs to office Building  | 260/- |
| b) Cash reported lost  | 40/-  |
| ii) Purchased revenue stamps   | 30/-  |

28.9.2014

Drew salary of Exec. Engineer and staff by cheque no. 62

- |                 |          |
|-----------------|----------|
| i) Gross Amount | 40,000/- |
| ii) Recoveries  |          |
| Income Tax      | 2200/-   |
| GPF             | 4800/-   |
| License Fee     | 200/-    |

2. Post the following transactions of contractor 'Y' in the contractor's ledger and close the ledgers for 2013-14  
(20 marks)

- |   |  |            |
|---|--|------------|
| a) Opening balance :  |  |            |
| Transactions relating to the work "construction of staff quarters"  |  | <u>Rs.</u> |
| i) Advance payment for work done but not measured                   |  | 300/-      |
| ii) Value of materials issued to be recovered                       |  | 100/-      |
| b) Transaction during the year relating to "Construction of School" |  |            |
| 15/4 Value of cement supplied to contractor                         |  | 300/-      |
| 01/5 Advance payment for work done but not measured                 |  | 500/-      |

3. Post the following transactions in the works Abstract (form CPWA 33) of a major work 'X' of 'A' Division for the month of July, 2014.

(20 marks)

<u>Items</u>	<u>Estimate</u>	<u>Expenditure upto June, 2014</u>
1. Earth work	1,500/-	800/-
2. Pucca Masonry	15,000/-	6,000/-
3. Arch Masonry	2,000/-	500/-
4. Plastering	8,500/-	1,500/-
5. Wood work	8,000/-	2,500/-
6. Materials	50,000/-	35,000/-
7. Advance Payment	—	500/-
8. Secured Advance	—	800/-
9. Other Transactions	—	400/-

The following transactions took place during July, 2014 :—

- i) Vr. No. 5. A muster Roll (with the following details) for Rs. 4000/- was prepared, out of which Rs. 3000/- was paid and Rs. 1000/- remained unpaid Details :—

	Rs.
Earth work	200/-
Pucca Masonry	3000/-
Arch Masonry	500/-
Plastering	300/-

- ii) Vr. 6 Work charged Establishment Bill for Rs. 600/- was drawn out of which Rs. 50/- remained unpaid.
- iii) Surplus material borne at the material at site Account valued Rs. 850/- transferred to another work 'B'
- iv) Vr. 7 Rs. 150 paid on account of undisbursed wages of labour of a previous Master roll.
- v) Value of 2 Cu. M of wood at the rate of Rs. 1500 per Cu. M erroneously adjusted previously as issued direct to work at issue rate now adjusted as issued to contractor.
- vi) Vr. 8 A sum of Rs. 1000/- was paid to contractor for wood work done but not measured.
- vii) Vr. 9 Purchased 1/2 tonnes of cement at Rs. 200/- per quintal.
- viii) Vr. 10 Paid freight on above Rs. 150/-



- ix) Vr. 11 Paid Rs. 100/- out of Rs. 110 to labour on Master Roll which is recoverable from contractor Rs. 10/- remained undisbursed.
- x) Issued from Divisional Stores timber valued Rs. 300/- direct to work.
- 4) Distinguish between :
- Capital and Revenue Expenditure
  - Grant and Appropriation
  - Direct and Indirect payment
  - Work Expenditure and work outlay. (5x4)
- 5) Write Short notes on :
- Issue rate
  - Lapsed Deposit
  - Re-appropriation of fund
  - Letter of Credit System (5x4)
- 6) i) What is the fundamental principle on which accounts of stores are based ?  
Specify the main categories of stores ? (15)
- ii) How is the value of stores fund deficient on stock taking classified.  
Quote the authority (5)
- 7) Please write notes in brief in respect of following with mentioning the relevant "form number" as mentioned in Books of forms referred to in CPWA Code.
- Bin Card
  - Register of Bin Cards
  - Goods Received Sheet
  - Summary of Indent
  - Price Stores Ledger (4x5)

Handwritten text, likely bleed-through from the reverse side of the page. The text is mostly illegible due to fading and bleed-through.

Handwritten text, likely bleed-through from the reverse side of the page. The text is mostly illegible due to fading and bleed-through.



DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL HIGHER AUDIT  
AND ACCOUNTS SERVICE, THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

June, 2015

PART - II

PAPER I : BUSINESS ORGANISATION, MERCANTILE LAW ETC.  
(WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100  
Pass Marks : 50

Group - A

Answer Question No.1 and any two from the rest.

1. Describe the procedure for handling incoming correspondences. 20
2. Discuss briefly the basic features of business. 15
3. Discuss how the system of transport can help towards economic development of a country. 15
4. State what is warehousing and describe the characteristics of warehousing. 15
5. Write notes on the following :
  - (a) Bill of Lading
  - (b) Franking Machine
  - (c) Teleprinter. 5x3

Group - B

Answer Question No.6 and any two from the rest.

6. What is a contingent contract ? Discuss the rules relating to a contingent contract. 20
  7. What is a quasi-contract ? Discuss the rules relating to a quasi-contract. 15
  8. Discuss the doctrine of 'caveat emptor' and exceptions to it. 15
  9. Discuss the procedure to change the registered office of a company from one State to another State. 15
  10. Define 'sweat equity share' and discuss about the issue of such shares. 15
-

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL  
AUDIT & ACCOUNTS SERVICE

June, 2015

PART-II

PAPER-II-ADVANCED ACCOUNTANCY AND AUDITING (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Group - A

Answer Question No.1 and any two from the rest.

1. The following is the Trial Balance of Mr. Tendulkar as at 31.3.2012 :-

<u>Particulars</u>	<u>(Rs.)</u>	<u>Particulars</u>	<u>(Rs.)</u>
Stock (1.4.2011)	45,000	Sale	3,25,000
Purchases	2,40,000	Capital	1,30,000
Wages	10,000	Creditors	35,000
Salaries	15,000	Purchase Return	3,000
Discount allowed	3,000	Discount received	2,300
Rent & Rates	2,000	Provision for doubtful	
Trade expenses	15,000	debts	1,500
Sales return	2,000	Sale of furniture	1,200
Furniture (1.4.2011)	18,000		
Buildings	35,000		
Drawings	10,000		
Bank Current A/c	24,000		
Bank Fixed Deposit A/c	16,000		
Debtors	45,000		
Bills receivable	10,000		
Cash	8,000		
	<u>4,98,000</u>		<u>4,98,000</u>
	=====		=====

Prepare Trading and Profit & Loss Account for the year ended March 31, 2012 and Balance Sheet as on the date after taking into account the following adjustments :-

- (a) Stock on 31.3.2012 - Rs.40,000/-
- (b) Opening stock and closing stock includes stock of stationery amounting to Rs.200/- and Rs.150/- respectively. Trade Expenses include payment of stationery of Rs.1800/-. Credit purchase of stationery for Rs.450/- recorded as ordinary purchase. Stationery of Rs.300/- is consumed by Proprietor not yet recorded in the books.
- (c) Furniture which stood in the books of Rs.2,000/- on 1.4.2011 was sold on 30.9.2011 and the proceeds were passed through sale of Furniture account.
- (d) Bills Receivable includes a dishonoured bill of Rs.1500/- and Debtors include an amount of Rs.1000/- in respect of an insolvent customer whose estate is expected to realise only 50 paise in the rupee.
- (e) Tendulkar received Rs.15,000/- from Kamblu in respect of joint business with him. The sum received stood credited to sundry creditors. It is noted that a sum of Rs.5,000/- is due to Tendulkar as his share of profit from the business.
- (f) During the year the proceeds of matured fixed deposit amounting to Rs.14,000/- has been credited to Fixed Deposit Account. The original amount was Rs.10,000/-.
- (g) Provide depreciation on all fixed assets at 10% p.a. and 5% doubtful debts of unknown nature.

(6+8+6)

P.T.O.



2. On January 1, 2012 goods at an invoice value of Rs.1,32,000/- were consigned by Chowdhury & Co. of Calcutta to their agent Gupta & Co. of Allahabad at a proforma invoice of 20% profit on cost.

Freight paid by the Consignor amounted to Rs.5,000/-. Gupta & Co. was allowed 5% ordinary commission and 3% del credere commission on gross sales. They were also allowed 5% of the net profit as extra commission after charging such commission.

Allahabad expenses were : Landing and clearing charges Rs.1,020/- and Godown Insurance Premium Rs.2,500/-.  $\frac{3}{4}$ th of the goods were sold at 25% profit on sales.  $\frac{1}{10}$ th of the balance of goods were destroyed by fire and a claim for Rs.2,500/- was settled by the Insurance Co.

Prepare Consignment Account, Gupta & Co. Account and Stock Destroyed Account in the books of Chowdhury & Co. 16

3. K. Hassan has three Ledgers in use : a Sales Ledger, a Bought Ledger and a Nominal Ledger all of which are kept in self balancing system. From the following particulars prepare Sales Ledger Adjustment A/c in the Nominal Ledger and Nominal Ledger Adjustment A/c in Bought Ledger :-

<u>1.4.2011</u>	<u>(Rs.)</u>
Balance of Sundry Creditors (Dr.)	150
Balance of Sundry Creditors (Cr.)	4,500
Balance of Sundry Debtors (Cr.)	250
Balance of Sundry Debtors (Dr.)	8,700
 <u>31.3.2012</u>	
Credit purchases	45,000
Bills receivable drawn on Customers (Excluding bills renewed)	3,000
Bills payable accepted	2,000
Sales (including cash sales of Rs.5,000/-)	60,000
Returns outward	1,500
Interest on customers account overdue for payment	300
Sales Return	450
Cash and cheques received from customers	32,000
Credit balance transferred from Bought Ledger to Sales Ledger	85
Cheque dishonoured	500
Bills receivable endorsed to Supplier (all these bills were duly honoured)	300
Bills receivable dishonoured and fresh bills drew with interest of Rs.200/-	1,200
Cash paid to suppliers	25,000
Allowances to customer	100
Allowance received	150
Bad debts written off	150
Bad debts reserve	500
Credit balance transferred from sales ledger to bought ledger	100
Purchase Ledger Balance (Dr.)	84
Sales Ledger Balance (Cr.)	112

4. Ranu and Mili are partners in a firm, sharing profits & losses in the ratio of  $\frac{2}{3}$ rd and  $\frac{1}{3}$ rd. The Balance Sheet of the firm on December 31, 2011 was as follows :- 16

<u>Liabilities</u>	<u>(Rs.)</u>	<u>Assets</u>	<u>(Rs.)</u>
Creditors	7,000	Goodwill	4,980
Investment Provision	2,000	Investment	25,000
General Reserve	10,500	Stock	15,000
Workmen compensation Fund	6,000	Debtors	20,000
Capital Accounts :		Less: Prov. for doubtful debt	2,500
Ranu	30,000	Bills Receivable	12,500
Mili	24,500	Bank	5,020
	<u>80,000</u>		<u>80,000</u>

Contd...P/3.



On the above date, Manisha is admitted for 2/5th share in the profits or losses of the firm. Following revaluations were made at the time of admission :-

- Manisha is required to bring in Rs.50,000/- as capital.
- Her goodwill was calculated at Rs.12,000/- ; however, she did not bring any money as premium for goodwill. The firm decided not show goodwill account in the books.
- Ranu and Mill had purchased machinery on hire purchase system for Rs.15,000/- of which only Rs.500/- are to be paid. Both Machinery & unpaid liability did not appear in the Balance Sheet.
- There was a Joint Life Policy on the lives of Ranu & Mill for Rs.75,000/-. Surrender value of the policy on the date of admission amounted to Rs.12,000/-.
- Accrued incomes not appearing in the books were Rs.500/-.
- Market value of investments is Rs.23,900/-.
- Claim on account of compensation is estimated at Rs.750/-.
- Sikha an old customer, whose account was written off as bad, has promised to pay Rs.1,750/- in settlement for her full claim it was decided to record such due in the books.
- Provision for doubtful debts is required at Rs.3,000/-.

Prepare Revaluation A/c, Partners Capital A/cs and Opening Balance Sheet after admission of Manisha.

16

5. The following is the Receipts and Payment Account of the Calcutta Football Club for the year ended December 31, 2011.

<u>Receipts</u>	(Rs.)	<u>Payments</u>	(Rs.)
<u>1.1.2011</u>		<u>31.12.2011</u>	
To cash in hand	2,000	By Remuneration of Coach	5,000
To balance at Bank as per Pass Book :-		By Groundmen's payment	2,500
Savings A/c	19,300	" Purchase of equipments	15,500
Current A/c	6,000	" Restaurant expenses	2,000
<u>31.12.2011</u>		" ground rent	2,500
To Bank Interest	500	" Club Night expenses	3,800
" Entrance Fees	1,800	" Printing & Stationery	3,000
" Donation & Subscriptions	25,000	" Repairs to equipments	5,000
" Restaurant Receipts	4,000	" Honorarium to Secretary for the year 2010	4,000
" Contribution to club night	1,000	" Balance at Bank as per Pass Book :	
" Sale of Equipments	800	Savings A/c	20,400
" Net proceeds of club night	7,800	Current A/c	2,000
		" Cash in hand	2,500
	<u>68,200</u>		<u>68,200</u>
	=====		=====

You are given the following additional information :-

	<u>1.1.2011(Rs.)</u>	<u>31.12.2011(Rs.)</u>
(i) Subscription due from members	1,500	1,000
(ii) Sum due for printing & stationery	1,000	800
(iii) Unpresented cheques on current A/c, being payment for repairs	3,000	2,500
(iv) Interest on Savings Bank A/c not entered in Pass Book		200
(v) Estimated value for equipments	8,000	17,500
(vi) For the year ended Dec.31st, 2011 the honoraria to Secretary are to be increased by total of Rs.2,000/- and groundmen is to receive a Bonus of Rs.2,000/-.		

You are required to prepare :-

- An Income and Expenditure Account for the year ended 31st December, 2011.
- A Balance Sheet as on that date.

16

P.T.O.



Group - BAnswer any three questions

6. What are the steps to be taken by an auditor before commencement of an audit ? 16
7. Discuss the salient features of vouching. Why is it called the backbone of audit ? 8+8
8. "An auditor is not a valuer" ; "An auditor is intimately connected with values" - How could you reconcile these two statements ? 16
9. Draw an audit programme of a charitable society. 16
10. Write short notes on :-
  - (a) Auditing in Depth
  - (b) Internal Control
  - (c) Social Audit
  - (d) Continuous Audit 4 x 4



DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL  
AUDIT & ACCOUNTS SERVICE

June, 2015

PART-II

PAPER-III-COST ACCOUNTING, FACTORY ORGANISATION AND  
MANAGEMENT ACCOUNTING

(Without Books)

Time Allowed : 3 Hours

Full Marks : 100  
Pass Marks : 50

Answer Question No.1 and any five from the rest.

1. Write short notes on any four of the following :-

- Perpetual Inventory System as a tool for Inventory Management
- Under or over absorption of production overhead
- Lay-out of Plant
- Labour-Turnover
- Idle capacity cost and its treatment
- Break-even chart
- Cash Budget
- Job-costing

5 x 4

2. (a) From the records of a sugar distributing company, the following information are available :-

Sales for the month Rs. 19,50,000/-

Opening Stock as on 1.3.15 : 1,50,000 kg. @ Rs.6.50/Kg.

Purchases :

5th March, 2015 - 1,25,000 Kg. @ Rs.7.10/Kg.

27th March, 2015 - 1,00,000 Kg. @ Rs.7.00/Kg.

Closing Stock as on 31.3.2015 : 1,05,000 kg. .

General administrative expenses for the month : Rs.40,000/-

On the basis of the above information, work-out the following using FIFO and LIFO methods of the inventory valuation assuming pricing of issues is being done at the end of the month after all receipts during the month :

- Value of the closing stock as on 31.3.2015
- Cost of goods sold during March, 2015
- Profit or Loss for March, 2015.

(b) What are the advantages and disadvantages of centralized Stores ? 10 + 6

3. (a) Discuss Rowan Plan under incentive method of wage payment. When a labour can earn same amount of bonus under both Halsey and Rowan Plan ?

(b) In a factory, two workmen X and Y produce the same product using the same materials. Their normal wage rate is also the same. They are paid bonus according to Rowan System. The time allowed to complete the product is 40 hours. X takes 25 hours and Y takes 30 hours to finish the product. The factory-cost of the product for workman X is 193.75 and that for workman Y is Rs.205.00. The factory overhead rate is Rs.1.00 per man hour. Find the normal rate of wages and cost of material used for the product. 3 + 3 + 10

P.T.O.



4. (a) A cost centre in a factory furnished the following information :

Normal working hours - 40 hours per week  
 Normal weekly loss of hours (due to maintenance) - 4 hours per machine  
 Number of machines worked - 15  
 Estimated annual overhead - Rs.1,55,520/-  
 Estimated direct wage rate - Rs.2.50  
 Number of weeks worked per year - 48 weeks

Actual results in respect of a 4 week period are :-

Overhead incurred - Rs.15,000/-  
 Wages incurred - Rs. 7,000/-  
 Machine hours operated - 2,200 hours

You are required to :-

- (i) Calculate the overhead rate per machine hour  
 (ii) Calculate the amount of under/over absorption of both wages and overhead.
- (b) What is pre-determined overhead rate ? Why is it used ? 10 + 3 + 3
5. (a) Discuss the duties of a foreman in a factory.  
 (b) What do you mean by lay-out of plant? Does scientific lay-out of a plant increase its productivity? Give your comments. 6 + 5 + 5
6. (a) What is 'contribution' ? How is it related to profit ?  
 (b) Fill up the blanks for each of the following situation :-

Situation	I	II	III	IV	V
Selling price/unit	?(a)	Rs.50	Rs.20	?(b)	Rs.30
Variable cost as a percentage of sales(%)	60	?(c)	75	75	?(d)
No.of units sold	10,000	4,000	?(e)	6,000	5,000
Contribution	Rs.20,000	Rs.80,000	?(f)	Rs.25,000	Rs.50,000
Fixed cost	Rs.12,000	?(g)	Rs.120,000	Rs.10,000	?(h)
Profit/Loss	?(i)	Rs.20,000	Rs.30,000	?(j)	Rs.15,000

Show workings in each case.

3 + 3 + 10

7. (a) Explain the need for reconciliation of cost and financial accounts.  
 (b) During the year ended on 31st December, 2014, the profit of an organisation as per Financial Profit & Loss A/c was Rs.33,248 as given below. Prepare a reconciliation statement and arrive at the profit as per cost accounts using the additional information given below :-

Profit & Loss A/c for the year ended 31st December, 2014

Dr. Particulars	Amount(Rs)	Particulars	Amount(Rs.)	Cr.
To Opening Stock	4,94,358	By Sales	6,93,000	
" Purchases	1,64,308	By Closing Stock	1,50,242	
" Direct Wages	46,266			
" Factory overheads	41,652			
To Administrative overheads	19,690			
" Selling overheads	44,352	By Sundry Incomes	632	
" Net Profit	33,248			

Contd...P/3.

The cost records show :

- (i) Closing Stock Rs.1,56,394
- (ii) Direct wages absorbed Rs.49,734
- (iii) Factory overhead absorbed Rs.39,428
- (iv) Administration overheads at 3% of sales
- (v) Selling overheads at 5% of sales.

16

8. The following details are available from the records of XYZ Ltd. The said organisation engaged in manufacturing product 'A' for the week ended 28th February, 2015. The standard labour hours and rates of payment per article 'A' were as follows :-

Particulars	Hours	Rate per hour (Rs.)	Total(Rs.)
Skilled labour	10	3.00	30.00
Semi-skilled labour	8	1.50	12.00
Un-skilled labour	16	1.00	16.00
	<u>34</u>		<u>58.00</u>

The actual production was '1,000" article 'A' for which the actual hours worked

Particulars	Hours	Rate per hour (Rs.)	Total(Rs.)
Skilled labour	9,000	4.00	36,000
Semi-skilled labour	8,400	1.50	12,600
Un-skilled labour	20,000	0.90	18,000
	<u>37,400</u>		<u>66,600</u>

From the above set of data you are asked to calculate :-

- (i) Labour cost variance
- (ii) Labour rate variance
- (iii) Labour mix variance and
- (iv) Labour efficiency variance.

16



The cost records show:

1. Closing Work Order No. 104  
2. Direct wages \$10,000  
3. Indirect wages \$2,000  
4. Total wages \$12,000

The following details are available from the cost records for the period ending 31st March 1958. The amount shown in brackets is the amount for the period ending 31st March 1957.

Particulars	Hours	Rate per hour	Total
Unskilled labour	10	1.00	10.00
Semi-skilled labour	5	2.00	10.00
Skilled labour	2	4.00	8.00
	17		28.00

The following details are available from the cost records for the period ending 31st March 1957.

Particulars	Hours	Rate per hour	Total
Unskilled labour	10	1.00	10.00
Semi-skilled labour	5	2.00	10.00
Skilled labour	2	4.00	8.00
	17		28.00

The above figures show that the cost of labour for the period ending 31st March 1958 is higher than for the period ending 31st March 1957. This is due to the increase in the number of hours worked and the increase in the rate per hour for skilled labour.

**CONCLUSION**

**DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL  
AUDIT & ACCOUNTS SERVICE**

JUNE, 2015

HINDI – PART I (Written) – TRANSLATION AND LETTER-WRITING

Time Allowed – 2 Hours

Full Marks – 40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

(12)

Sin is harming others in physical, mental or thought process. When we hurt others, devility dances around us. The evil doer does not see own evil or the effects of own evil deeds on others as long as the effects of evil deeds do not ripen. When the time ripens the evil doer will fully see his own evil and will experience the consequences of his deeds. The Noble Leader is ever, observant of own deeds and will notice immediately when he hurts others even slightly and he corrects himself immediately to eliminate the effects. Then he moves away from devility towards divinity.

अथवा

Cleanliness is godliness. A clean work is always considered, an excellent work. Clean environment, clean work areas, clean personality are the indications of approach to excellence. Cleanliness is not a one-time affair. It should be made a way of life. Industrial cleanliness, i.e. Pollution Control is not only desirable but is also unavoidable. Pollution Control devices are normally efficient at the beginning. Their working deteriorates slowly as attention is not given for maintenance of these devices. Over a period of time the situation returns to original unclean condition. The filters of airconditioner are cleaned only when they block the air completely and the airconditioning has noticeably deteriorated.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

(12)

किसी भवन की मजबूती उसकी नीच की मजबूती पर निर्भर करती है। ठीक उसी प्रकार राष्ट्र की समृद्धि और सुदृढ़ता उसकी जनता तथा विशेष रूप में युवा वर्ग की प्रवृत्ति एवं चरित्र पर निर्भर करती है। किसी भी राष्ट्र को विकास के पथ पर अग्रसर करने अथवा उसकी स्वतंत्रता तथा अस्तित्व की रक्षा के लिए यह बहुत आवश्यक है कि वहाँ के युवक आत्म-सम्मान तथा देश के सम्मान की रक्षा के लिए अपना सर्वस्व बलिदान करने के लिए तत्पर रहें। पर वर्तमान युग एवं वास्तविक जीवन में यह प्रायः नहीं दिखाई देता। इस भावना का विकास न तो सरकारी कानून से सम्भव है और न सरकार द्वारा सरव्ती से इसे लागू करने पर यह विचार तो तभी सफल हो सकता है जब देश के युवा वर्ग में निःस्वार्थ भावना से देश तथा समाज की सेवा करने की प्रेरणा उत्पन्न हो।

अथवा



विश्व के अन्य देशों की अपेक्षा भारत में वनों के प्रति अधिक उपेक्षा का व्यवहार रहा है और बिना उनका उचित विकास किए उनसे अधिक से अधिक सामग्री प्राप्त करने की प्रवृत्ति रही है। ईंधन और औद्योगीकरण के लिए लकड़ी, गोंद आदि की आवश्यकता के कारण वनों का अधिक हास हुआ है। जहाँ जनसंख्या बढ़ रही है और जहाँ के लोग कृषि पर ही अवलम्बित हैं वहाँ कृषि - बिस्तार के लिए वनों का उन्मूलन निरन्तर जारी है। प्लाईवुड, खेल-कूद के सामान, कागज तथा माचिस उद्योग तो आशंकित है कि यदि वृक्षारोपण का कार्य देश में तीव्र गति से नहीं किया गया तो उनके उत्पादन में बहुत कमी हो जाएगी और देश के अनेक विकास - कार्यों में गतिरोध उत्पन्न हो जाएगा। जलवायु को संतुलित रखने के साथ साथ विविध प्रकार के विचित्र और आकर्षक जीव-जन्तुओं राष्ट्रीय उजानों तथा अभयारण्यों के लिए भी वन महत्वपूर्ण हैं।

3. पिछले भूकम्प से बुरी तरह प्रभावित अपने मित्र को पत्र लिख कर चिंता व्यक्त करते हुए हर सम्भव सहयोग देने की बात कहिए। (8)
4. स्वाइन-फ्लू के आरम्भिक दौर में स्वास्थ्य - अधिकारी को पत्र लिख कर सुरक्षा उपायों के प्रचार का अनुरोध कीजिए। (8)

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL  
AUDIT & ACCOUNTS SERVICE

June, 2015

HINDI DICTATION (Written) - Part I

Time Allowed : 20 Minutes

Full Marks : 20

DICTION : 10 Minutes

REVISION : 10 Minutes

रात्रि के अंधकार में खड्गसिंह काका भारती  
के मंदिर में पहुँचा। चारों ओर सन्नाह था।  
आकाश में तारे टिमटिमा रहे थे। चौड़ी दूर  
पर गाँव के कुत्ते भौंक रहे थे। मंदिर के  
अंदर कोई शब्द सुनाई न देता था। खड्गसिंह  
सुलतान की वाग फकई हुआ था। वह धीरे-  
धीरे अस्तकल के फाटक पर पहुँचा। फाटक  
खुला पड़ा था। किसी समय वहाँ काका भारती  
स्वयं लाली लेकर पहरा देते थे, परन्तु आज  
उन्हें किसी चोरी, किसी डाके का भय न था।  
खड्गसिंह ने आगे बढ़कर सुलतान को उसके  
स्थान पर बाँध दिया और बाहर निकल  
कर सावधानी से फाटक बंद कर दिया।  
इस समय उसकी आँखों में नैकी के  
आँसू थे।



DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE  
WEST BENGAL HIGHER AUDIT & ACCOUNTS SERVICE  
AND THE WEST BENGAL AUDIT & ACCOUNTS SERVICE.

JUNE, 2015

BENGALI (TRANSLATION AND LETTER WRITING)-PART I (WRITTEN)

Time Allowed : 2 Hours

Full Marks : 40

১। বাংলায় অনুবাদ করুন :-

২২

- (ক) A patriot is a man who loves his country, works for it, and is willing to fight and die for it. Every soldier is bound to do his duty, but the best soldier do more than this. They love its hills and valleys, its cities and villages, its people and their way of life. They are willing to defend to the last against enemies who try to conquer it and destroy it.

অথবা

- (খ) One morning a monk went out to beg for food. He met a farmer and asked for some alms. But the farmer refused to help him saying, "I plough my field, sow the seeds and gather the grain. Thus it is only by working hard that I get my livelihood. But how can you obtain yours, since you neither plough nor sow?"

২। ইংরেজিতে অনুবাদ করুন :-

২২

- (ক) তারপরে অনেকদিন ইশুকে আর দেখি নাই, গাছটার গায়ে কেয়ার্হাতে গেলেই দেখি, গাছের ত্রিখি কুলে বাঁধা। এলে ত্রিখিতে, বোঁটে মলাটতেছে। শুধু আর একটি দিন মাস আমরা উভয়ে গিয়ে নৌকায় চড়িয়াছিলাম। গিয়ে শেষ।

অথবা

- (খ) ভৃত্য। তিনটি বাবু এগোছে দেখা করতে। ইশু। এদের মেতে বলে দে। সকাল থেকে কেবলই বাবু এগোছে।

নিবারণ। না না, উদলোক এগোছে, দেখা করা চাই।

ইশু। তোমার যে নাবার ভয় হলে হলে।

পরপরক্রমে দ্রষ্টব্য

৩। মে-কোনও দুটি বিষয় অবলম্বন করে দুটি চিঠি লিখুন :  $৮ \times ২ = ১৬$

(নাম ঠিকানার পরিবর্তে 'ক' 'খ' 'গ' ইত্যাদি লিখুন)

(ক) স্বচ্ছতি আপনি আপনার পরিবারে নেপাল বেড়াতে গিয়েছিলেন। প্রয়োজনের ওয়াবস্থ প্রাকৃতিক বিপর্যয়ে বেশ কিছুদিন আটকে থেকে সেনাবাহিনীর সহায়তায় বাড়ি ফিরে এসেছেন। আপনার অভিজ্ঞতার কথা জানিয়ে আপনার কোনও আত্মীয়কে একটি চিঠি লিখুন।

(খ) প্রতিবন্ধী ও অনাথ শিশুদের জন্য কিছু কাজ করার ইচ্ছার কথা জানিয়ে কোনও স্বেচ্ছাসেবী সংস্থার অংশীদার রত্নসম্মকে একটি চিঠি লিখুন।

(গ) শিশুশ্রম - সমস্যা ও প্রতিকারের কথা জানিয়ে কোনও সংবাদপত্রের সম্পাদকের কাছে চিঠি লিখুন।

(ঘ) জাতীয় স্বেচ্ছা সঙ্ঘ (National Cadet Corps) সোজদানের প্রয়োজনীয়তা ও গুরুত্বের বিষয়টি জানিয়ে কোনও বন্ধুকে চিঠি লিখুন।



DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL  
HIGHER AUDIT AND ACCOUNTS SERVICE, THE WEST BENGAL  
AUDIT AND ACCOUNTS SERVICE

June, 2015

BENGALI (DICTATION) - PART I  
(WRITTEN)

Full Marks : 20

Time Allowed : Dictation - 10 Minutes  
: Revision - 10 Minutes

গীষ্মের দুপুরবেলা। স্বপ্নের আশ্রয়, স্বামী কলোজ, নন্দ কুলে।  
চন্দ্রা সান্দ্রী আর নিসান্দ্রীকে রাখান পড়িয়া সুনাইতোহিল,  
তাহার একে একে ঘুমাইয়া পড়িলে। একটু পরে যই বন্ধ করিয়া  
সাহিবের আশ্রয়। রাখাননে তিনজনে আসিয়া পঞ্চবটী বনে গঙ্গা  
বাঁধিয়াছেন। ঠিক এই জায়গায়তে সান্দ্রীর ঘুমাইয়া পড়িলেও  
চন্দ্রা বিজ্ঞানসম্মত সেই স্বপ্নের বন্ধনা শেষ না করিয়া উঠিলে  
পারেন নাই। অশ্রুতার রাখানদের চেয়ে পঞ্চবটীর রাখানদের  
বেশী ভাল লাগে। কাননচরিত্রী সীতার উপর একটা ঈর্ষান্বিত  
অহানুভূতি আসিয়া উঠিয়া মনটাকে তৃপ্তি আর অস্বস্তি -  
দুইয়েরে ভাগিয়া তোলে।

---