

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

December, 2015

PART- I

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. What is the overall process of control over the financial administration in State?  
Explain in detail.

(20 marks)

2. Comment on the principles of allocation between capital and revenue expenditure on a capital scheme.

Briefly explain the provision of Transfer Entry in Government Accounts.

(15 + 5 marks)

3. What is Central Audit? Describe the provisions and procedure of Central Audit.

(20 marks)

4. What is appropriation audit? Describe the procedure for appropriation audit.

(20 marks)

5. Briefly state the procedure of audit in relation to the followings:

a) Investment

b) Reserve and Reserve Funds

c) Deposits.

(20 marks)

6. How is control exercised effectively over public expenditure by Parliament? Describe the function of Public Accounts Committee in this respect.

(20 marks)

7. Write short notes on:

a) Non Tax Revenue

b) Results of Inspection and Local audit

c) Audit of Suspense Account

d) Money Bill

(4x5 marks)

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HIGHER AUDIT AND ACCOUNTS SERVICE, THE WEST BENGAL AUDIT  
AND ACCOUNTS SERVICE

December, 2015

PART - 1

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

Time Allowed: 3 Hours

Full Marks : 100

Pass Marks : 50

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

- (a) What is Foreign Service ? 3
- (b) What is the difference between Deputation and Foreign Service ? 4
- (c) What are the provisions regarding leave and pension contributions of a Government servant who is on Foreign Service and how those are to be regulated ? 8
- (d) How is reversion from Foreign Service regulated? 5

How does a Treasury Officer deal with recovery of subscription from Provident Fund, accounting thereof and withdrawal thereof. Specific mention of TR Forms Nos. is desirable. 20

Briefly discuss the following:

- (a) Interest on delayed payment of gratuity. 7 1/2
- (b) Provisional pension where departmental or judicial proceedings may be pending. 7 1/2

State briefly the guiding principles to be followed by an officer before entering into contracts or agreement. 15

Describe the general instructions for handling of cash. 15

Please discuss in detail the concept, accounting and payment of 'Lapsed Deposit'. 15

Briefly discuss the procedures for the maintenance of Works Abstracts in the Public Works

Division/Sub-division. 15

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December, 2015

Part-1

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

Full Marks – 100  
Pass Marks – 50

Time Allowed – 3 Hours

Answer Q. No: 1 and any four from the rest.  
(Quote authority in support of your answer where necessary)

Write the Cash Book of Sh. X Executive Engineer of a Building division for the month of June 2014 from the particulars given below. Indicate the classification of various transactions, close the Cash Book and give analysis of the closing balance. Give short explanatory notes where necessary.

	Rs.
Opening Balance	200
Cash	500
Imprest with subordinate Sh. A	2,300
Temporary Imprest with subordinate Sh. B	
Cheque dated 29.7.2013 favour of contractor AB on account of final bill for Rs.40,000 lying in the chest is shown to be cancelled. The contractor refused to take payment of the bill pending settlement of his claims and the amount thereof is credited to deposit as the account of the work " Construction of School Building" had been closed in March 2014.	
Imprest of Rs.250 opened with subordinate Sh. C and cheque issued. Muster Roll for Rs.2300 being wages for labour employed on repair of office building received back from subordinate Sh. B with unpaid wages of Rs.250.	
Cheque drawn for Rs.3000 to replenish cash.	
Rs.3000 from cash Chest taken by the Executive Engineer for payment of wages to labour.	
Cheque dated 22.5.2014 for Rs.10,000 issued in favour of contractor AB reported lost and fresh cheque issued.	
Received Imprest Account from subordinate Sh. A indicating the following details:	
Total Payment	420
Sale proceeds of old Newspapers	50
The details of the payment are:	
Wages to labour for repair of residential Buildings.	300
Cartage charges on Sores issued to contractor.	20
Cartage charges of stores dismantled from work "Constructing a Police Station Building" and returned to Stores.	50
Bus fare to carry papers to Divisional Office and back	4
Cash found short in Imprest account.	46
The amount is recouped so as to increase the amount of the imprest with Subordinate A to Rs.1000.	

P/2

- 14.6 Divisional Officer returns to headquarters with muster roll for Rs.3000 and Rs.100 in cash on a/c of unpaid wages.
- 19.6 Received Rs.300 as an installment of Security deposit from the Cashier. Paid Rs.240 into the Bank.
- 22.6 Paid by cheque to supplier S their bill for supply of tiles for work (minor) repair to a school building supported by acknowledgement of stores in good condition from contractor AB for Rs. 7500.  
Paid advance of pay Rs.1000 and traveling allowance of Rs.700 to a subordinate on his transfer.
- 26.6 Paid by the 3<sup>rd</sup> On A/c Bill of contractor AB for major work "Constructing a building for a secondary school". The particulars are:-  
Total value of work done since previous bill 90,000  
Total value of work measured up-to-date 2,67,100  
Total up-to-date advance payments for work not yet measured 75,000  
Total payments already made in 2 previous bills 2,32,390  
Recoveries from the bill:  
i) Value of material issued for the work in April 7,500  
ii) Amount creditable to other works:-  
a) Recovery as advised by another Division 1,500  
b) Value of materials supplied in March for the work "Constructing a Hospital Building" 3,700  
iii) Security Deposit @10% and IT@2%
- 29.6 Payment for office Pay Bill for June – gross amount Rs.50,000  
Deductions:- (i) Rent Rs.500; (ii) Income Tax Rs.250 (iii) G.P. Fund Rs.640; (iv) Advance of Pay Rs.300 (v) Festival Advance Rs.600  
Purchase of Revenue Stamps Rs.50.

2. Post the following transactions of contractor Y in Contractor's ledger and close the ledger:-

- (a) There is an opening balance of Rs.225/- recoverable from the contractor for another Work 'B'  
(b) First Running Account Bill of Work A paid as per following details

	Rs.
(i) Secured advances as admissible at assessed rates	40,000
(ii) Advance Payment	7,000
(iii) Value of work done	30,000
(iv) Recovery of Work 'B' was made from this Bill	
(c) 40 bags of cement @ Rs.50 per bag issued to Work 'A' from Stores, recoverable @Rs.40 per bag from contractor as per agreement.	
(d) Secured Advance Rs.7,500 allowed for steel sheets brought at the site of work.	
(e) Second Running Account Bill paid for Work 'A; as under:-	Rs.
(i) Recovery of Secured Advance	24,000
(ii) Recovery of Advance Payment	7,000
(iii) Gross value of work done	85,000
(iv) Recovery of cost of cement as at (c) above	
(f) Fine for delay in completing certain items of Work 'A' by 5 days Rs.35/- per day	
(g) Steel issued from Stores-5 tonnes, issue rate being Rs.4,500 per ton. Recovery from contractor is to be effected @ Rs.5,000 per ton.	
(h) Third and Final Bill of contractor was paid as under:- Total value of work done Rs.1,55,000. All outstanding recoveries were effected from this Bill.	

What principles will be observed in determining expenditure chargeable to Capital and Revenue?

(20 Marks)

Classify the following items. Quote authority.

- (i) Unclaimed amount of final bill of a contractor.
- (ii) Value of stores found deficient on stock-taking.
- (iii) Amount collected from sale of shovels.
- (iv) Expenditure of Rs.300 incurred on the carriage of surplus materials from a work to Central Stores and Rs.200 from one work to another work.

(5 X 4 = 20 Marks)

Write short notes on :

- Surrender of Savings
- Re-appropriation of funds.
- Lump sum contract
- Issue Rate
- Schedule of Rates.

(4 X 5 Marks)

Distinguish between any four of the following.

- (i) Intermediate Payment & Recoverable Payment.
- (ii) Market rate and Issue rate.
- (iii) Grant and Appropriation.
- (iv) Direct and Indirect payment.
- (v) Work Expenditure and work outlay.

(5 X 4 Marks)

What is the fundamental principle on which accounts of stores are based?

Specify the main categories of stores?

(15 Marks)

How is the value of stores fund deficient on stock taking classified?

Quote the authority.

(5 Marks)



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DECEMBER, 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. On 1st January, 2014 A and B entered into partnership sharing profits and losses in the ratio of three-fifth and two-fifth respectively. They did not keep proper books, but the following information is ascertained from the records till 31st December, 2014.

(a) All cash received on cash sales was banked promptly after keeping Rs.700/- per month for meeting petty expenses and after withholding the amounts for partners' drawings which were : A Rs.26,600/- and B Rs.14,000/-.

(b) Deposits into the bank as per pay-in-slips were as follows :-

Capital introduced by A Rs.56,000/-  
Capital introduced by B Rs.42,000/-  
Balance of cash sales - Rs.70,000/-  
Collection from customers Rs.1,36,500/-  
Against Bills receivable Rs. 12,000/-

(c) Payments from Bank as per record :-

To creditors - Rs.2,12,660/-  
For staff salary - Rs.17,500/-  
Against Bills payable - Rs.7,000/-  
For cost of furniture - Rs.10,000/-

(d) A uniform rate of gross profit of 30% on sales was earned.

(e) Bills receivables received during the year was Rs.23,000/- and Bills payable accepted during the year was Rs.14,000/-.

(f) Discount allowed by creditors was Rs.3,500/-, discount allowed to customers was Rs.4,900/- and Bad debt Rs.2,100/-.

(g) On 31st December 2014, the amount owing to creditors for goods supplied was Rs.28,000/- and due by debtors was Rs.14,000/-.

(h) Expenses out of petty cash were : Postage Rs.360/-, Stationery Rs.1,325/-, Conveyance Rs.1,620/-, Cartage Rs.1,860/- and Rent Rs.3,000/-.

(i) Depreciation on furniture to be made @ 10%.

Prepare Trading A/c, P/L A/c for the year ended 31st December, 2014 and a Balance Sheet also as at 31st December, 2014.

-: 2 :-

2. The following is the Balance Sheet of A, B and C who share Profits and losses in the ratio of 4 : 3 : 1 on 31st March, 2014, on which date they dissolve the partnership. Their capitals are to be repaid as and when the assets were realised.

<u>Liabilities</u>		<u>Rs.</u>	<u>Assets</u>		<u>Rs.</u>
Sundry creditors		26,250	Buildings		50,000
Bank overdraft (Unsecured)		8,750	Machinery & Plant		20,000
<u>Capital A/cs :</u>			Stock		55,000
A		70,000	Sundry Debtors		60,000
B		30,000			
C		50,000			
		<u>1,85,000</u>			<u>1,85,000</u>
		=====			=====

The following net amounts were realised from sale of assets :-

May, 2014 Rs.20,000/-, July, 2014 Rs.15,000/-, Sept.,2014 Rs.25,000/  
October, 2014 Rs.40,000/-, December, 2014 Rs.65,000/-. No further sums could be realised.

Prepare a statement showing distribution of cash by maximum possible loss method in piecemeal distribution. 16

3. ABC Electricals Ltd. has its branches at Delhi and Bombay to whom goods were invoiced at cost plus 25%. The following information are available for Delhi Branch for the year ended 31.3.2014.

Balances on 1.4.2013 :-

Stock at invoice price	-	Rs. 40,000/-
Debtors		Rs. 12,000/-
Petty cash		Rs. 150/-

Transactions during 2013-2014 :-

Goods sent to Branch at I.P.	-	Rs.4,20,000/-
Goods returned to H.O. at I.P.-		Rs. 15,000/-
Cash sales		Rs.1,05,000/-
Credit sales		Rs.1,80,000/-
Normal loss at I.P.		Rs. 350/-
Goods pilfered at I.P.		Rs. 3,000/-
Goods lost by fire at I.P.		Rs. 4,000/-
Insurance Co. paid to H.O.		Rs. 3,000/-
Cash sent for petty expenses		Rs. 32,000/-
Bad Debt		Rs. 400/-
Goods transferred to Bombay Branch at I.P.		Rs. 12,000/-
Insurance charges paid by H.O.		Rs. 200/-
Goods returned by debtors		Rs. 500/-

Balances on 31.3.2014 :-

Debtors Rs.11,000/-, Petty cash Rs.250/-, Stock ?

Goods transferred to Bombay Branch was in transit on 31.3.2014.

Prepare Branch Stock A/c, Branch Adjustment A/c, Branch P/L A/c,  
Branch Debtors A/c and Stock Reserve A/c. 16

Contd...P/3.





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December, 2015

PART II

PAPER III—COST ACCOUNTING, FACTORY ORGANISATION AND  
MANAGEMENT ACCOUNTING

(Without Books)

Full Marks—100

Pass Marks—50

Time Allowed—3 Hours

Answer Question No. 1 and five from the rest

1. Write short notes on any four of the following: (5×4)
- (a) Normal loss and abnormal loss; (b) Selling and distribution overhead; (c) Batch costing; (d) Joint product and by-product; (e) Production budget; (f) Production control; (g) Margin of safety; (h) Cost-plus contract.
2. (a) Discuss the duties of manager in factory organization. (6+10)
- (b) What do you mean by material control system? How will it be effective? (2+5)
3. (a) What do you mean by break-even point? Draw a break-even chart to show margin of safety.
- (b) X Company Ltd. estimated the following data for the coming year.  
Sales (1,00,000 units) Rs. 1,00,000; Variable cost Rs. 40,000; Fixed cost Rs. 50,000. Find out—
- (a) P/V Ratio, B.E.P and Margin of Safety
- (b) Evaluate the effect of
- (i) 20% increase in physical sales volume; (ii) 20% decrease in physical sales volume; (iii) 5% increase in variable costs; (iv) 5% decrease in variable costs; (v) 10% increase in fixed costs; (vi) 10% decrease in fixed costs; (vii) 10% decrease in selling price and 10% increase in sales volume; (viii) 10% increase in selling price and 10% decrease in sales volume; (ix) Rs. 5,000 variable cost decrease accompanied by Rs. 15,000 increase in fixed costs. (3+6)
4. (a) What is Taylor's Differential Piece Rate System of wage payment?
- (b) Following transactions are given in the books of a company for the month of March 2015. Write up a stores ledger using FIFO method and show the break-up of value of closing stock. (4+12)
- March 1 – opening balance 500 units @ Rs. 6 per unit
- March 5 – Purchased 100 units @ Rs. 7 per unit
- March 7 – issued 400 units
- March 9 – purchased 300 units @ Rs. 8 per unit
- March 19 – issued 250 units
- March 22 – issued 50 units
- March 25 – purchased 300 units @ Rs. 7.50 per unit
- March 30 – issued 250 units

5. (a) What do you understand by Budget and Budgetary control? How far is budgetary control a tool in the hands of management? (4+5)

(b) You are required to prepare a Selling Overhead Budget from the estimates given below:  
Advertisement Rs. 1,000; Salaries of the Sales Dept. Rs.1,000; Expenses of the Sales Dept.(Fixed) Rs.750; Salesmen's remuneration Rs.3,000; Salesmen's and Dearness Allowance - Commission @ 1% on sales affected; Carriage Outwards: Estimated @ 5% on sales; Agents Commission: 7½% on sales. The sales during the period were estimated as follows:  
(a) Rs.80,000 including Agent's Sales Rs.8,000; (b) Rs.90,000 including Agent's Sales Rs.10,000; (c) Rs.1,00,000 including Agent's Sales Rs.10,500. (7)

6. (a) Discuss in brief Economic Ordering Quantity (EOQ) and its limitation. (2+3)  
(b) A company needs 24,000 units of raw materials which costs Rs. 20 per unit and ordering cost is Rs.100 per order. The company maintains a safety stock of 1 month's requirements to meet emergency. The holding cost is 10% of the average inventory. Find out (a) Economic lot size; (b) Ordering cost; (c) Holding cost; (d) Total cost; (e) If the supplier is ready to give a discount of 5% on a lot size of 4000 units, should it be accepted? (2+2+2+2+3)

7. (a) What do you mean by Over or Under Absorption of Production Overheads? How does one deal with the situation of over or under absorption Production Overheads? (2+4)

(b) From the following particulars compute a Comprehensive Machine Hour Rate:

- (i) Original purchase price of the machine (subject to depreciation at 10% p.a. on original cost) Rs. 21,600
- (ii) Normal working hours for the month (the machine works only 75% of capacity) 200 hrs.
- (iii) Wages of machine-man Rs. 4 per day (of 8 hrs.)
- (iv) Wages of helper (machine attendant) Rs. 2 per day (of 8 hrs.)
- (v) Power consumption (HP) estimated at Rs. 150 per month for time worked
- (vi) Supervision charges apportioned for the machine centre Rs. 300 p.m.
- (vii) Electricity and lighting Rs. 75 p.m.
- (viii) Repairs and maintenance (machine) including consumable stores per month Rs. 150
- (ix) Insurance of plant and building (apportioned) p.a. Rs. 1,000
- (x) Other general expenses (overhead) p.a. Rs. 2,160
- (xi) Production bonus payable to workers 33 1/3 % in terms of aggregate of basic wages and dearness allowance.
- (xii) Workers are also paid a fixed dearness allowance of Rs. 75 p.m.
- (xiii) Add 10% of the basic wages and dearness allowance against leave wages and holidays with pay to arrive at a comprehensive labour cost for debit to production. (10)

8. (a) Distinguish between Standard Costing and Budgetary Control

(b) The standard costs of a certain chemical mixture is:

40% Material A at Rs.200 per ton; 60% Material B at Rs.300 per ton; A standard loss of 10% is expected in production During a period they used 90 tons of Material A at the cost of Rs.180 per ton; 110 tons of Material B at the cost of Rs.340 per ton; The weight produced is 182 tons of good production. Calculate and present Material price, Usage, Mix Variances. (4+12)

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**December, 2015**

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

Time Allowed—2 Hours

Full Marks—40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

Happiness is a state of mind. If there is something money can't buy, it is happiness. One can be happy with simple things in life, but still runs after wealth, pomp and pelf. We crave for high positions, sky rocketing salary, penthouses, exotic food, travelling abroad—generally splurge money in pursuit of happiness and buy stress, ill-health and disillusionment in return. Compared to us, I strongly feel that our forefathers were happier. Their life was simple and their needs minimal. Their days started with the morning sun and ended with the setting sun. 12

अथवा,

Usually a volcano explodes and in so doing causes terrible devastation and death. Then it sits there, calmly presiding over the havoc it has caused. But uniquely Krakatoa did no such thing. For many years, Krakatoa had been an island of no consequence. But in August 1883 this little island went mad and disappeared. Six cubic miles of rock, most of the island's build, just vanished, either blown into the atmosphere or collapsed into the sea and with the most thunderous roar and the greatest loss of life ever recorded.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

वास्तव में जब प्रकृति के जीव-जंतु निःस्वार्थ भाव से दूसरों की भलाई में तत्पर रहते हैं तब विवेकशील प्राणी होते हुए भी मनुष्य यदि मनुष्य जाति की सेवा न कर सका तो उसका जीवन कलंक स्वरूप ही है। मनुष्य होते हुए भी मनुष्य कहलाने का उसे कोई अधिकार नहीं। यदि किसी व्यक्ति के मन में मनुष्य सेवा की भावना नहीं है, अपने पीड़ित भाई को देखकर जो दुःखी नहीं होता, उसकी सहायता के लिए तत्पर नहीं होता उसका मंदिर में जाकर पूजा और अर्चना करना ढोंग और पाखंड है। 12

अथवा,

वृक्ष हमारे सब प्रकार के हितैषी हैं। आज हम वृक्षों से भोजन, वायु, औषधि, शुद्ध जल, ईंधन, लकड़ी आदि प्राप्त करते हैं। वृक्षों के बिना वातावरण में उथल-पुथल मच जायेगी। आज यह स्थिति आ भी गई है क्योंकि जंगलों को काटकर मनुष्य ने अपने विनाश की तैयारी कर ली है। प्रकृति के सहज स्वरूप को नुकसान पहुँचाने का ही कारण सुनामी, भूकंप आदि हैं। पृथ्वी की उर्वरा शक्ति का नाश मानव ने अपने स्वार्थ हेतु वृक्षों को काटकर किया है। प्रकृति को विनाश से बचाना हमारा परम कर्तव्य है।

3. 'सहनशीलता' के महत्त्व पर प्रकाश डालते हुए किसी राष्ट्रीय समाचार पत्र के संपादक को एक पत्र लिखिए। 8

4. 'देश की आर्थिक अनग्रसरता' विषय पर अपने विचार प्रस्तुत करते हुए संबंधित मंत्री को एक पत्र लिखिए। 8

[3 और 4 प्रश्नों के उत्तर में पत्रों के अन्त में अपने नाम, पता आदि न लिखें - क, ख, ग आदि लिखें।]

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December, 2015

HINDI DICTATION (Written)—PART I

Full Marks—20

Time Allowed—20 Minutes

DICTION : 10 Minutes

REVISION : 10 Minutes

उन्होंने तत्कालीन अँगरेजी शासन की उस नीति की सदैव निंदा की जिसके द्वारा भारतवासियों की स्वतंत्रता का अपहरण किया गया था और करोड़ों व्यक्तियों की दरिद्रता और दीनता का जीवन व्यतीत करना पड़ रहा था। वे साम्राज्यवाद के कड़े विरोधी थे, किंतु उन्होंने साम्राज्यवाद का मुकाबला करने एवं स्वतंत्रता प्राप्त करने के लिए कभी हिंसालमक उपायों का अवलंबन करने की राय नहीं की। सभ्यता और संस्कृति के उत्थान के लिए उत्थान के लिए उन्होंने सदैव अँगरेजों के साथ सहयोग करने की राय दी। वृद्धावस्था के कारण अंतिम दिनों में उनका स्वास्थ्य कुछ खराब रहने लगा था किंतु उनकी आध्यात्मिक शक्ति का ह्रास नहीं हुआ।

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