

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

June, 2014

PART - 1

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

Time Allowed: 2 ½ Hours

Full Marks : 100

Pass Marks : 50

Answer any five questions.

1. How the Contingency Fund applicable to Central/State Govt. and Union Territory is utilised? What are the provisions relating to Borrowing Power of Union Govt. and State Govt.?
Marks-20(10+10)
2. Explain the main divisions and structures under which the Govt. Accounts are kept.
Marks-20
3. State the sources and documents required for preparation of Accounts. Explain how the Compilation and Consolidation of Accounts takes place?
Marks-20(10+10)
4. 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(5+15)
5. What is appropriation audit? Describe the procedure of conducting appropriation audit.
Marks-20(5+15)
6. What is meant by communication of sanctions to audit? Describe the principles to be followed in audit of sanctions to expenditure.
Marks-20(5+15)
7. Write short notes on :
 - (i) Reserve & Reserve fund.
 - (ii) Audit of Contingent expenditure.
 - (iii) Loans & Advances by Govt.
 - (iv) Audit of Suspense A/c.

Marks-20(5 x 4)

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

JUNE, 2014

PART-I

Paper-II-CIVIL AUDIT, ACCOUNTS AND SERVICE RULES (Without Books)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Answer question nos. 1 & 2 which are compulsory and any four questions from the rest.

1. What measures in the matter of making all purchases and executing of all works are to be adopted by the State Government Departments/ Directorates/ Offices/ Undertakings and Local Bodies ? 20

2. (a) What are the types of 'Contingencies' ? Answers should invariably be supported with clear examples. 8
- (b) What are the responsibility of Drawing and Disbursing Officer in respect of Petty Contingent Expenses ? 6
- (c) What are the responsibility of the Controlling Officer in dealing with the Contingent Bill ? 6

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

4. (a) What is Foreign Service ? 2
- (b) What is the difference between 'Deputation' and Foreign Service' ? 3
- (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 ? 6
- (d) How is reversion from Foreign Service regulated ? 4

5. What are the general principles laid down by the Government of West Bengal to regulate the enforcement of losses sustained by Government through fraud or negligence of individuals ? 15

6. 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. 15

7. What are the duty of Treasury Officer/ Additional Treasury Officer in following condition:
 - (a) Issue of new cheques in lieu of cheques lost or destroyed after delivery. 3
 - (b) Cancellation of cheque before delivery. 4
 - (c) Cancellation of cheque after delivery. 4
 - (d) Issue of fresh cheques in lieu of time-expired cheques. 4

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

June, 2014

PART-I

PAPER-III—PUBLIC WORKS ACCOUNTS AND PROCEDURE
(WITH BOOKS)

Time Allowed—3 Hours

Full Marks—100

Pass Marks--50

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

1. 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.

1.6	Opening Balance	Rs.
	Cash	200
	Imprest with subordinate Sh. A	500
	Temporary Imprest with subordinate Sh. B	2,300
	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.	
5.6	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.	
6.6	Cheque drawn for Rs.3000 to replenish cash.	
8.6	Rs.3000 from cash Chest taken by the Executive Engineer for payment of wages to labour.	
9.6	Cheque dated 22.5.2014 for Rs.10,000 issued in favour of contractor AB reported lost and fresh cheque issued.	
12.6	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.	
14.6	Divisional Officer returns to headquarters with musterroll for Rs.3000 and Rs.100 in cash on a/c of unpaid wages.	
19.6	Received Rs.300 as an instalment 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 acknowledgment 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 rd 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.	

(20 Marks)

2. Post the following transactions in the contractor's ledger for the month of April 2014 and close the ledger.

1.4	Opening Balance	Rs.
	(a) Secured Advance on Work 'A'	7,000
	(b) Cost of materials issued to Work 'B'	10,000
	(c) Amount with-held from Work 'A'	1,000
	(d) Advance Payment on Work 'B'	5,000
8.4	Materials issued to contractor for Work 'A'	6,000
16.4	Work 'A'...	
	Payments made for work done and measured	1,70,000
	Details of Recoveries:-	
	(i) Secured Advance	7,000
	(ii) Cost of material issued to the contractor	6,000
	(iii) Fine for sub-standard work	5,000
	(iv) Security @10% of the work done and, Income Tax@2% of work done.	

28.4	Work 'B' ...	
	Payment made for work done and measured	80,000
	Details of Recoveries:-	
	(i) Cost of material issued to work	10,000
	(ii) Advance Payment	
	(iii) Security @10% of work done	
	(iv) Income Tax @2% of work done	

(20 Marks)

3. Post the following transactions in the Works Abstract (Form CPWA 33) of a major work 'A' of 'X' Division for the month of July 2013:-

Items	Expenditure upto	
	Estimate (Rs)	June, 2013(Rs)
1. Earth Work	1,500	800
2. Pucca Masonry	10,000	5,000
3. Arch Masonry	1,000	500
4. Plastering	8,000	1,200
5. Wood work	7,500	3,000
6. Materials	50,000	3,5000
7. Advance Payment	---	500
8. Secured Advance	---	800
9. Other Transactions	---	400

The following transactions took place during July, 2013:-

- (i) Vr. No. 5. A Muster Roll (With the following details) for Rs.3,700 was prepared, out of which Rs.3,250 were paid and Rs.450 remained unpaid. Details:

	Rs.
Earth work	150
Pucca Masonry	3,000
Arch Masonry	300
Plastering	250

- (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 Muster Roll.
- (v) Value of 2Cu. M. of Wood at the rate of Rs.1,750 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.1,000 was paid to contractor for wood work done but not measured.
- (vii) Vr. 9. Purchased ½ tones of cement at Rs.240 per quintal.
- (viii) Vr.10. Paid freight on above Rs.150.

(ix) Vr.11. Paid Rs.100 out of Rs.110 to labour on Muster Roll which is recoverable from contractor. Rs.10 remained undisbursed.

(x) Paid Rs.1,500 as cost of wood received in the month of June 2013 and issued to contractor for use in the items of wood work for which his tendered rate was exclusive of the cost of wood.

(xi) Issued from Divisional Stores timber valued Rs.300 direct to work.

(20 Marks)

4. 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)

5. What principles will be observed in determining whether an expenditure is chargeable to the capital or Revenue account of a project ?

(20 Marks)

6. What safeguards exist to prevent double payment of:-

- (a) Bill of a contractor for the same work,
- (b) Unpaid wages of labourers,
- (c) Refund of Revenue Realised,
- (d) Repayment of lapsed Deposits ?

(5 X 4=20 Marks)

7. Distinguish between:-

- (a) Grant and Appropriation.
- (b) Market Rate and Issue Rate.
- (c) Works Expenditure and works outlay.
- (d) Intermediate Payment & Recoverable Payment

(5 X 4=20 Marks)

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

June, 2014

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. (a) Discuss the terms and documents used in Water Transport.
(b) Make a comparative study of the different means of Transport. 10+10
2. (a) What do you mean by External Trade ? Distinguish between Internal Trade and External Trade.
(b) Give a brief idea about constitutions of Important Institution set up for promotion of Export Trade. 8+7
3. Discuss briefly the procedure for handling incoming correspondence. 15
4. Elaborate the main features of business. 15
5. Write notes on the following :
(a) Electronic Computer;
(b) Bill of Lading;
(c) Forward Exchange. 5x3

Group - B

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

6. (a) Explain the concept of share capital. Also explain its types.
(b) How can share capital be altered ? Explain the procedure to be followed for reduction of share capital. 10+10
7. (a) 'An agreement enforceable by law is contract'Discuss.
(b) Explain and illustrate the difference between 'specific offer', 'general offer' and 'invitation to offer'. 7+8
8. (a) Under what circumstances a contract is said to be induced by undue influence ?
(b) On whom the burden of proof lies in case of undue influence ? 8+7
9. (a) What is the subject matter of a contract of sale ?
(b) What is the effect of destruction of specific goods in a contract of sale ? 8+7
10. Discuss the meaning and importance of 'Memorandum of Association'. What are the contents of a Memorandum ? 15

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

June, 2014

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. From the following figures extracted from the books of Mr. Maity, you are required to prepare a Trading and Profit and Loss A/c for the year ended 31st March, 2014 and a Balance Sheet on that date, after making the necessary adjustments :

	<u>Rs.</u>		<u>Rs.</u>
Mr. Maity's Capital A/c.	2,58,000	Bills payable	5,000
Mr. Maity's Drawings A/c.	42,000	Stock (1.4.2013)	49,175
Purchases	1,96,000	Wages	62,000
Freehold property	60,000	Sundry creditors	40,000
Plant and Machinery	1,00,000	Postage and Tele-grams	1,400
Return outwards	7,000	Insurance charges	3,200
Salaries	42,000	Gas and Fuels	2,700
Office Expenses	12,500	Bad debts	600
Office Furniture and Fixtures	25,000	Office Rent	12,600
Discount A/c. (Dr.)	1,200	Freight and Duty	9,000
Sundry Debtors	26,600	Loose Tools	7,000
Loan as associate @ 15% p.a. :- Balance on 1.4.2013	40,000	Provision for doubtful debts	800
Cash at Bank	26,600	Factory Lighting	1,600
		Interest on loan to associate	3,000
		Cash in hand	3,625

Additional information :

- i) Stock on 31st March, 2014 was valued at Rs. 66,000
- ii) Wages Rs. 4,600 and Salaries Rs. 3,600 were outstanding.
- iii) Insurance prepaid was Rs. 800.
- iv) A new machine was installed 31st December, 2013, costing Rs. 14,000, but it was not recorded in the books and no payment was made for it. Wages, Rs. 1,000, paid for its erection, have been debited to wages account.
- v) Loose tools were valued at Rs. 5,600 on 31st March, 2014.
- vi) Depreciate Plant and Machinery by 10% p.a.; Furniture and Fixtures by $7\frac{1}{2}$ p.a.; and Freehold Property by 2% p.a.
- vii) Of the Sundry Debtors Rs. 600 are bad and should be written off.
- viii) Maintain a provision of 5% on Sundry Debtors for doubtful debts, and 2% for discount and Debtors and reserve of 2% for discount on Sundry Creditors.
- ix) The manager is entitled to a Commission of 5% on net profits before charging such Commission.

2. A fire occurred in the Premises of ABC Ltd. on 1st September, 2014 and stock of the value of Rs.1,01,000 was salvaged and the business books and records were saved. The following information was detailed :

	<u>Rs.</u>
Purchase for the year 31st March, 2014	6,80,000
Sales for the year ended 31st March, 2014	11,00,000
Purchases From 1st April, 2014 to 1st September, 2014.	2,50,000
Sales from 1st April, 2014 to 1st September, 2014.	3,60,000
Stock on 31st March, 2013	3,00,000
Stock on 31st March, 2014	3,40,000

Further information is also given that on 31st March, 2014 was over-valued by Rs.20,000.

Calculate the amount of the claim to be presented to the Insurance Company in respect of the loss. In April, 2014, selling price was lowered by 10%. 16

3. A head office in Calcutta has a branch in Patna to which the goods are invoiced by the head office at cost plus 25%. All cash received by the branch is daily remitted to the head office. All expenses are paid from Calcutta. From the following particulars, show how the Branch Account will appear in the head office books:

	<u>Rs.</u>
Stock on 1st April, 2013 (invoice price)	1,25,000
Debtors on 1st April, 2013	1,20,000
Goods invoiced from Calcutta	4,00,000
Remittances to Calcutta :	
Cash sales ...1,60,000	
Cash from Debtors... <u>2,95,000</u>	
	4,55,000
Goods returned to the head office	24,000
Cheques received from Calcutta :	
Wages and Salaries : 1,10,000	
Rent, etc. 30,000	
Sundry expenses <u>5,100</u>	
	1,45,100
Stock on 31st March, 2014 (Invoice price)	1,50,000
Debtors on 31st March, 2014	2,25,000

16

4. X and Y are partners in a Firm sharing Profits and Losses as X, 60% and Y, 40% on 1st April, 2013 the position of the business was as follows :

<u>Liabilities</u>		<u>Balance Sheet</u>		<u>Assets</u>	
	<u>Rs.</u>		<u>Rs.</u>		<u>Rs.</u>
Sundry Creditors	15,000	Plant and Machinery	30,000		
Loan	20,000	Furniture and Fittings	15,000		
Capital Accounts :		Stock	20,000		
X Rs.30,000		Debtors	18,000		
Y <u>Rs.25,000</u>		Cash	7,000		
			<u>55,000</u>		
			<u>90,000</u>		
					<u>90,000</u>

Z agrees to join the business on the following conditions :

- (a) He will introduce Rs.20,000 as his Capital and pay Rs.10,000 to the partners as premium for goodwill for 1/4th Share of the future profits of the firm.

- (b) A revaluation of the assets of the firm will be made by reducing Plant and Machinery Account to Rs.20,000 and Stock by 10% and by raising provision for bad debts to 6 1/4% of Debtors.

You are required to give necessary entries in the books of account of the firm and prepare a Balance Sheet of the new firm on completion of the transactions. How will the partners share profits in the new firm, if the relative ratios between X and Y remain unchanged.

16

5. On 1st January, 2013 A of Calcutta sent on consignment to B of Varanasi 100 cases of tea costing Rs.500 each case, invoiced 'Proforma' at Rs.600 each. The freight and other charges on the consignment amounted to Rs.3,100. At the same time, A passed the documents through the Bank and drew up on B for Rs.30,000 at 15 days sight and discounted the Bill with the Bank for Rs.29,775. The Bill was honoured by B.

On 1st March, 2013 B sent Account Sales (together with the necessary remittance) showing that 40 cases had realized Rs.600 each, and 30 cases Rs.700 each and that 30 cases remained in stock unsold. The expenses at Varanasi amounted to Rs.2,500 in respect of the entire consignment. B is entitled to a selling Commission of 5 per cent.

On 15th March, 2013, B informed the consignor that 20 cases were damaged due to bad packing and that they estimated that the selling price of the damaged goods would be about Rs.200 per case.

Both A and B close their books of account on 31st March, prepare ledger accounts in the books of both A and B.

16

Group - B

Answer any three questions.

6. (a) Distinguish between internal control and internal check system.
(b) Why vouching is called the essence of auditing ? 8+8
7. (a) What is an audit programme ? What are its advantages ?
(b) What are the objectives of audit working paper ? 8+8
8. What do you mean by the term verification ? What are its objectives ? How would you verify freehold property ? 12+4
9. Discuss the special points to which you would give attention while auditing a school or a Charitable Institution. 16
10. Write short notes on any four of the following :
- (a) CAG (b) Duties of an auditor in respect of missing vouchers;
(c) Duties of an auditor of a sole proprietary concern;
(d) Removal of auditor of a Company (e) Special features of audit of a Government Company. 4x4



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

June, 2014

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 :-

- (a) Capital Budget
- (b) Perpetual Inventory System
- (c) Cost plus contract
- (d) Economic order quantity
- (e) Break-even chart
- (f) Over and under absorption of overhead
- (g) Joint-product and by-product
- (h) Overtime wage and its treatment.

5 x 4

2. (a) What do you mean by comprehensive Machine Hour Rate ?
How can it be calculated ?

(b) From the following information compute a comprehensive hour-rate :-

Original cost of the machine	Rs.1,25,000.00
Installation charges of the machine	Rs. 15,000.00
Customs Duty related to the machine	Rs. 16,500.00
Estimated scrap value after 12 years - 10% of the original cost	
Rent & rates of the shop p.a.	Rs. 4,800.00
General lighting of the shop p.m.	Rs. 200.00
Insurance premium for the machine per quarter	Rs. 300.00
Consumable stores for the shop p.a.	Rs. 1,250.00
Estimated cost of repairs and maintenance for the entire life of the machine	
Shop Supervisor's salary p.m.	Rs. 1,000.00p.m.
Wages, workmen's compensation insurance of each of two operators. (Each operator is in-charge of two machines)	Rs. 9,600.00p.a.
Power consumption of the machine per hour - 10 Units	
Rate of power per 100 units - Rs.60/-.	

Additional Information : (i) There are four identical machines in the shop.

(ii) The Supervisor is expected to devote his time equally to the machines.

2 + 4 + 10

-: 2 :-

3. (a) What is overtime wage ? How is it treated in cost accounting ?
- (b) Calculate the normal and overtime wages payable to a workman on the basis of the following particulars :-

<u>Day</u>	<u>Hours worked</u>
Monday	8
Tuesday	9
Wednesday	11
Thursday	10
Friday	9
Saturday	5

Normal working hours are '8' hours per day (in case of Saturday it is 5 hours) and the normal rate of wages is 2.50 per hour. Overtime pay is at the following rates :-

Upto '9' hours/day at single rate and over '9' hours/day at double rate or upto 48 hours in a week at a single rate and over 48 hours in a week at double rate whichever is more beneficial to the workman. 2 + 6 + 8

4. (a) Explain the need for Reconciliation of cost and Financial Accounts.
- (b) From the following figures prepare a statement reconciling the profits as per the cost accounts and the profits as per financial accounts of ABC Ltd. :-

Net Profit as per Financial Accounts	Rs. 2,57,500.00
Works overheads under absorbed	Rs. 6,200.00
Administrative overhead over recovered	Rs. 3,400.00
Depreciation charge on the Financial A/c	Rs. 22,400.00
Depreciation charge on the cost A/c	Rs. 25,000.00
Interest received but not included in the Cost Accounts	Rs. 16,000.00
Income-Tax provided in the Financial A/cs	Rs. 80,600.00
Depreciation of stock charged in the Financial Accounts	Rs. 13,500.00
Bank-interest credited to the Financial Accounts	Rs. 1,500.00
Loss due to obsolescences charged in the financial accounts	Rs. 11,400.00
Net Profit as per Cost Accounts	Rs. 3,45,700.00

6 + 10

5. (a) XYZ Ltd. has annual fixed costs of Rs. 2,10,000. In 2013, its sales amounted to Rs. 8,00,000 as compared with Rs. 6,00,000 in 2012 and profit in 2013 was Rs. 56,000 higher than that in 2012. If there is reduction in selling price by 10% and fixed cost increase by Rs. 40,000 in 2014. What should be the required sales volume in order to achieve the same amount of profit as in 2013 ?
- (b) What are the limitations of marginal costing ? Explain. 10 + 6
6. (a) Discuss the duties of a Manager in Factory Organisation. 8
- (b) What do you mean by material control system ? How it will be effective ? 4 + 4

7. (a) How would you proceed to frame a budget for research costs? What difficulties are normally faced?
- (b) Prepare a production budget for six months period ending 31st December, 2013 from the following data of product 'K'.

(i) The units to be sold for different months are as follows :-

July, 2013	1,100
August, '13	1,100
September, '13	1,700
October, '13	1,900
November, '13	2,500
December, '13	2,300
January, 2014	2,000

(ii) There will be no work-in-progress at the end of any month

(iii) Finished units equal to half the sales for the next month will be in stock of at the end of each month (including June, 2013). 5 + 5 + 6

8. (a) What do you mean by ABC analysis? What are its advantages? 3+3

(b) M/s J.K. Ltd. is the manufacturer of product X. The following are the details of their operation during the year 2013 :-

Normal usage	- 100 units per week
Cost of material	- Rs.500 per unit
Ordering cost	- Rs.100 per order
Inventory	
Carrying cost	- 20% per annum
Average monthly market demand	- 2000 units
Maximum usage	- 200 units per week
Minimum usage	- 50 units per week
Lead time to supply	- 6-8 weeks

Compute :-

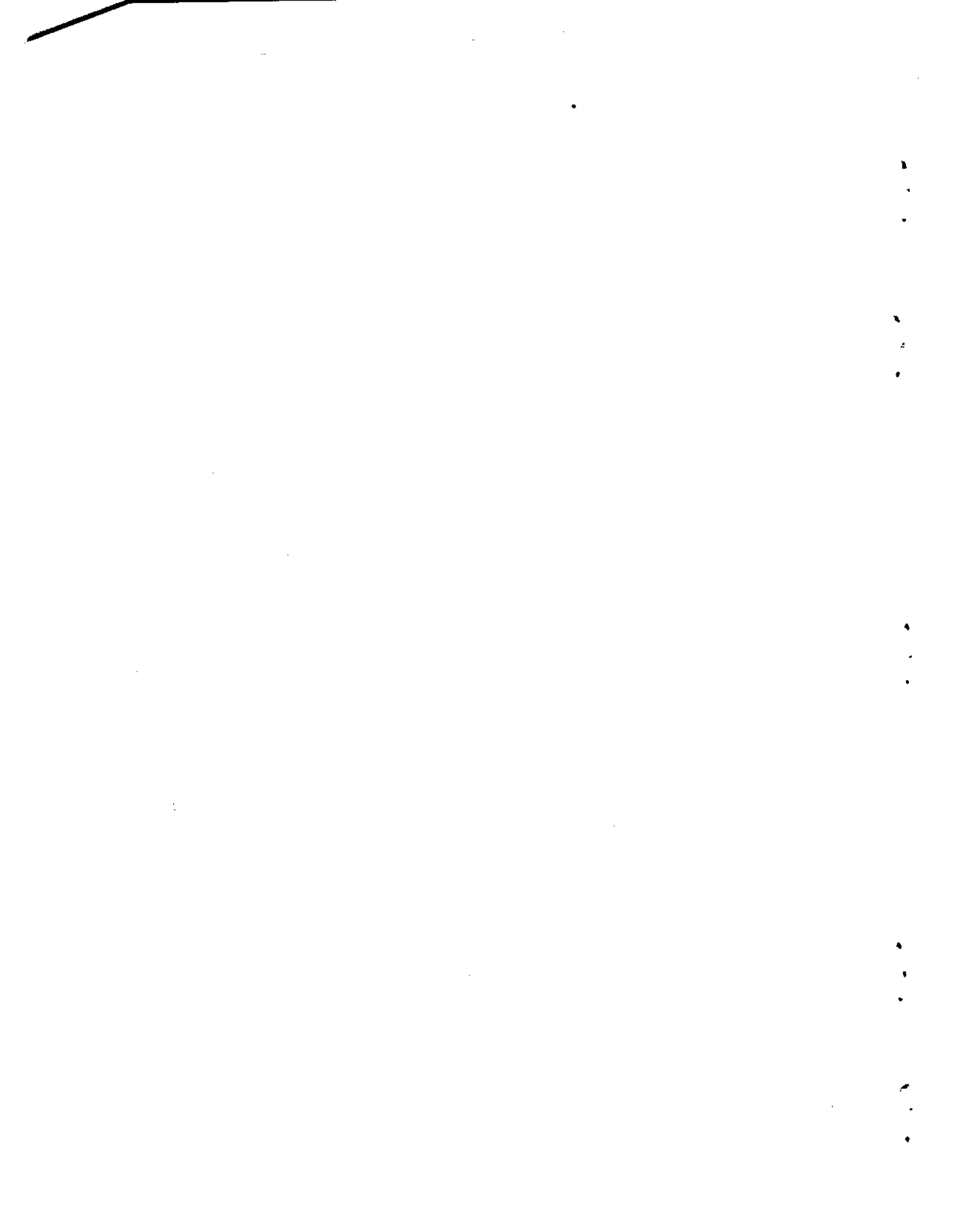
(i) Economic-order-quantity. If the supplier is willing to supply quarterly 1,500 units at a discount of 5%, is it worth accepting?

(ii) Minimum stock level

(iii) Re-order stock level

(iv) Maximum stock level

4+2+2+2



AD-7

(2)

3. 'शिक्षा संस्थाओं में राजनीति की घुसपैठ' के दुष्परिणामों पर प्रकाश डालते हुए किसी दैनिक समाचार पत्र के संपादक को एक पत्र लिखिए। 8
4. 'देश में महिलाओं की सुरक्षा' विषय पर अपने विचार करते हुए अपने मित्र/सहेली को एक पत्र लिखिए। 8

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

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

June, 2014

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

Time Allowed—2 Hours

Full Marks—40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

A master was strolling through a field of wheat when a disciple came up to him and asked, "I can't tell which is the true path. What's the secret?"

"What does that ring on your right hand mean?" – asked the master.

"My father gave it to me before dying."

"Well give it to me."

The disciple obeyed, and the master tossed the ring into the middle of the field of wheat.

"Now what?" – shouted the disciple.

"Now I have to stop doing, everything I was doing to look for the ring. It's important to me."

"when you find it, remember this; you yourself answered the question you asked me. That is how you tell the true path. It is more important than all the rest." 12

अथवा,

It was the coldest winter ever. Many animals died because of the cold. The hedgehogs, realizing the situation, decided to group together to keep warm. This way they covered and protected themselves; but the quills of each one wounded their closest companions.

After while, they decided to distance themselves one from the other and they began to die alone and frozen. So they had to make a choice; either accept the quills of their companions or disappear from the Earth.

Wisely, they decided to go back to being together. They learned to live with the little wounds caused by the close relationship with their companions in order to receive the heat that came from the others. This way they were able to survive.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

जब आँख खुली, शायद आधी रात बीत चुकी थी। कब्रिस्तान का-सा भीषण सन्नाट चारों तरफ छाया हुआ था। कुछ भी नहीं सूझ रहा था। आकाश में तारे तो अवश्य चमक रहे थे, मगर चाँद नहीं था। रात के पहरेदार पक्षी की 'धुक्-धुक्' ध्वनि और सदयोमृत हरिणों के शवों पर 'मरसिया' पढ़ती हुई झिल्लियों की करुणा भरी पुकार के सिवाय कहीं-भी कोई शब्द न सुनाई पड़ रहा था। सारा ही जंगल भय में डुबा हुआ था। स्वयं बट दादा भी इस तरह सन्नाट ओढ़े खड़े थे, जैसे इस संसार में उनका किसी से भी कुछ वास्ता नहीं है। समूचा वृक्ष गाढ़ी निद्रा में नीरव सो रहा था। बस, उस पर केवल एक मैं ही साथी-शून्य, अकेला जाग रहा था। 12

अथवा,

संसार आसमान के छोरों तक फैला हुआ है, धरती का विस्तार क्षितिज के पार तक वैसा ही व्यापक है जैसा आसमान, रत्नाकर का सौंदर्य उतना ही अमित है जितना वसुंधरा का, और उनके मंथन से शहरों में समृद्धि भरी है, परंतु वह मेरे लिए क्यों नहीं है, मैं पुछता हूँ? मुझ में कभी दानव की शक्ति थी, मेरे इस मानव की मज्जा में, मेरी इन शिराओं में फ़ौलाद के तारों की जकड़ थी, पर आज इतना निराश मैं क्यों हूँ, इतना नगण्य और नंगा क्यों? दुनिया में क्या नहीं? कौन-सी चीज मैंने अपने हाथों नहीं पैदा की? मेरे सहारे कारखाने अमित मात्रा में माल उगलते जा रहे हैं। मैं तृण से ताड़ बनाता हूँ, तिल से पहाड़।

Please Turn Over

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

June, 2014

HINDI—PART I (Written)—DICTATION

Time Allowed—20 Minutes

Full Marks—20

DICTATION : 10 Minutes

REVISION : 10 Minutes

गंगा, सिन्धु, शोणभद्र, ऐरावती जैसे विशाल वारि-प्रवाह मैंने जी भरकर देखे हैं। बैजवाड़े में किए हुए कृष्णामाता के दर्शन के लिए मैंने हमेशा गर्व अनुभव किया है। किन्तु राजमहेन्द्री के पास की गोदावरी की शोभा कुछ अनोखी ही थी। इस स्थान पर मैंने जितना भव्य-काव्य का अनुभव किया है, उतना शायद ही कहीं किया होगा। पश्चिम की ओर नज़र डाली तो दूर-दूर तक पहाड़ियों का एक सुंदर झुंठ बैठा हुआ नज़र आया। आकाश में बादल घिरे होने से कहीं भी धूप नहीं थी। सौवले बादलों के कारण गोदावरी के धूलि-धूसर जल की कालिमा और भी बढ़ गई थी। ऊपर की ओर नीचे की इस कालिमा के कारण सारे दृश्य पर वैदिक प्रभात की सौम्य सुंदरता छई हुई थी और पहाड़ियों पर उतरे हुए कई सफेद बादल तो बिल्कुल ऋषियों के जैसे मालूम होते थे। इस सारे दृश्य का वर्णन शब्दों में कैसे किया जा सकता है। इतना सारा पानी कहीं से आता होगा? विपत्तियों में से विजय के साथ पार हुआ देश जैसे वैभव की नई-नई छटाएँ दिखाता जाता है और चारों ओर समृद्धि फैलाता जाता है, वैसे ही गोदावरी का प्रवाह पहाड़ों से निकलकर अपने गौरव के साथ आता हुआ दिखाई देता था।

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

June, 2014

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

Full Marks—40

Time Allowed—2 Hours

12

১। বাংলায় অনুবাদ করুন :

It is very difficult to get rid of bad habits. So we should be very careful that we do not get into bad habits. Every boy and girl should be diligent. They should shun idleness as poison. It should be their duty to obey the superiors and carry out their orders.

অথবা

As Indians we have to live in India and work for India. But we must not forget that we belong to the larger family of the world and the people living in other countries are after all our cousins. It would be such an excellent thing if all the people in the world were happy and contented. Therefore we have to make the whole world a happier place to live in.

12

২। ইংরাজীতে অনুবাদ করুন :

মেঘের পরে মেঘ জমেছে,
অঁধার করে আসে
আমায় কেন বসিয়ে রাখ
একা দ্বারের পাশে।
কাজের দিনে নানা কাজে
থাকি নানা লোকের মাঝে,
আজ আমি যে বসে আছি
তোমারি আশ্বাসে।

অথবা

আমাদের জীবনে আমরা বহু জিনিসকেই কঠিন ও অসম্ভব মনে করে পরিত্যাগ করি। অবশ্য কখনো কখনো আমরা কিছুটা সাহস প্রদর্শন করে কোনো কাজ শুরু করি। কিন্তু সামান্যতম অসুবিধা আমাদের স্নায়বিকভাবে দুর্বল করে দেয় এবং সেই অবস্থাতেই আমরা কাজটি পরিত্যাগ করি। মহাপুরুষদের জীবনী আমাদের এই শিক্ষাই দেয় যে, পৃথিবীতে অসম্ভব বলে কিছু নেই।

8×2

৩। যে কোনও দুটি বিষয় অবলম্বনে দুটি চিঠি লিখুন :
(নাম ঠিকানার পরিবর্তে 'ক' 'খ' 'গ' ইত্যাদি লিখুন।)

(ক) 'বিশ্বকাপ ফুটবল—২০১৪': টেলিভিশনের মাধ্যমে খেলা দেখার অভিজ্ঞতা জানিয়ে আপনার বন্ধুকে একটি চিঠি লিখুন।

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AD-9

(2)

- (খ) নিত্যপ্রয়োজনীয় জিনিসপত্রের অস্বাভাবিক মূল্যবৃদ্ধি সম্পর্কে উদ্ভিন্ন হয়ে আপনি দ্রব্যমূল্য হ্রাস করবার আবেদন জানিয়ে একটি দৈনিক খবরের কাগজের সম্পাদকের উদ্দেশ্যে একটি চিঠি লিখুন।
- (গ) আপনার কর্মক্ষেত্রে চলমান-দুরভাবের নিয়ন্ত্রিত ব্যবহার প্রত্যাশা করে আপনার উর্ধ্বতন কর্তৃপক্ষের উদ্দেশ্যে একটি আবেদনপত্র লিখুন।
- (ঘ) চাকরিসূত্রে বদলি হয়ে আপনি নতুন একটি স্থানে কার্যভার নিয়েছেন। স্থানটিতে বসবাসের জন্য সুবিধা ও অসুবিধা জানিয়ে পরিবারের যে কোনও একজন মানুষকে চিঠি লিখুন।
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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
HIGHER AUDIT AND ACCOUNTS SERVICE, THE WEST
BENGAL AUDIT AND ACCOUNTS SERVICE

June, 2014

BENGALI (DICTATION)-PART I (WRITTEN)

Time Allowed : Dictation-10 Minutes
Revision -10 Minutes

Full Marks : 20

শ্রী অতি মহৎ স্বাভাবিক গলায় কথা কহিল। আমার গলা
সুকাইয়া গিয়াছিল, কিন্তু আশ্চর্য, যে প্রতীকুণ্ড হাঁসায় নাই,
প্রত্যক্ষ মেন কিছুই হয় নাই — ঘারে নাই, ঘার আম্ব নাই,
ছুটিয়া আসে নাই — না, কিছুই নয়; প্রমিত্যের ডিক্কায়া
করিল, তার নাম কি বে?

শ্রী — কা — ক

শ্রীকান্ত? আচ্ছা, বলিয়া যে আমার জামার পকেট-হাতে
একমুঠা শুকনা পাতা বাহির করিয়া কতকটা নিজের মুখে
পুঝিয়া দিয়া কতকটা আমার হাতে দিয়া বলিল, ব্যাটারের
খুব দুকোটি — চিবো।

কি এ?

শ্রী

আমি অত্যন্ত বিস্মিত হইয়া কহিলাম শ্রী? এ আমি আনেন।
যে ততোধিক বিস্মিত হইয়া কহিল, আনেন? কোথাকার গাৰা বে।
বেশ বেশা হবে — চিবো! চিবিলে গিলে মলাল।

