

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

December, 2012

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. Explain in detail the Govt. Accounts the treasury officer is rendering to the Accountant General. 20
2. Explain in detail the main divisions of Govt. Accounts and the main units of classification. 20
3. Explain in detail the main processes of compilation in the State Accountant General's Office. 20
4. Describe the duties and functions carried out in central audit. 20
5. (a) What are the guiding principles governing sanction audit ?
(b) Explain Audit against provision of funds. 13+7
6. Write short notes on :
(a) Annual financial statement and procedure in parliament with respect to estimates.
(b) Appropriation bills.
(c) Supplementary, additional or excess grants. 10+5+5
7. 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. 10+5+5

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

December, 2012

Part - I

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

Time Allowed: 3 Hours

Full Marks: 100

Pass Marks: 50

Note: Question Nos. 1 & 2 which are compulsory and any four question from the rest.

1. Briefly discuss the following:
 - (i) Receipts and deposit of money into government account.
 - (ii) Standards of financial propriety.

(10+10 Marks)

2. Write short notes on any four:
 - (a) Recoveries ordered by the Accountant-General, West Bengal
 - (b) Attachment of pay and allowance, etc. for debt
 - (c) Repayment order and Voucher.
 - (d) Payment on quitting the service
 - (e) Payment for works done through Local Bodies.

(4x5 Marks)

3. (i) State briefly the guiding principles for allocation of expenditure between Capital and Revenue.
 (ii) State briefly the procedure to be followed to issue of new cheque in lieu of cheques lost or destroyed after delivery:

(7+8 Marks)

4. (i) What are the rules governing the Commuted leave and Maternity leave?
 (ii) What are the leaves that can not be combined with regular leave?
 (iii) What are the duties and obligations of a Government Employee?

(5+5+5 Marks)

5. What are the sources from which accounts along with the supporting documents flow to the Accountant General?

(15 Marks)

Please Turn Over

6. State briefly the checks to be applied at the Treasury on presentation of claims.

(15 Marks)

7. What is meant by (any three):

- (i) Accountant General (Accounts and Entitlement).
- (ii) Accountant General (Audit).
- (iii) Treasury Officer.
- (iv) Substantive Pay.
- (v) Deposit Works.

(3x5 Marks)

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
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December, 2012

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 a cash book for August, 2010 of Shri Ramanuj, 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.

1.8.2010 contents in the cash chest		<u>Rs.</u>
1)	Legal tender coins and notes	150
ii)	Service Postage Stamps	70
iii)	Revenue Stamps	20
iv)	Self cheque dated 25.7.2010	1500
v)	Cheque dated 30.7.2010 on SBI Local Branch received from Shri 'X' towards rent	600
vi)	Undisbursed amount of pay & allowances of the regular staff of the Division awaiting disbursement	2200
vii)	Temporary Advance with Assistant Engineer "P"	600
viii)	Amount of Imprest with Assistant Engineer 'L'	1500
ix)	Received Fixed Deposit Receipt of SBI from contractor "X" towards security deposit	10000
x)	Deposit at Call Receipt of State Bank of India from contractor 'Y' towards security deposit	5000
xi)	Cheque No.54 dated 31.7.2010 in favour of contractor 'K'	15000
2.8.2010	1) Disbursed pay & allowances of the regular staff of The Division	2200
	ii) Self cheque dated 25.07.2010	1500
	iii) Received in cash towards sale of Tender Forms	1000
4.8.2010	i) Cheque received from 'X' dated 30.7.2010 remitted into bank	600
	ii) Deposit at Call Receipt of SBI from contractor 'Y' remitted to Bank	5000
	iii) Cheque No.54 dated 31.7.2010 handed over to contractor 'K'	15000
7.8.2010	i) Purchase of Revenue Stamps	40
	ii) Paid to Cement Corporation of India for procurement of cement vide cheque no.55	70000
8.8.2010	Assistant Engineer 'P' submitted accounts of Temporary Advance	
	i) Coolie charges and transport charges of cement	550
	ii) Refund of cash balance	50

P.T.O.

		<u>Rs.</u>
9.8.2010	1) Rent of Divisional Office Building paid by cheque no.56	8000
	ii) Received rent of Inspection Bungalow	600
11.8.2010	Assistant Engineer 'L' adjusted Imprest Account and got recoupment	
	1) Repair of Office Furniture	175
	ii) Repair of Inspection Bungalow	325
	iii) Payment found inadmissible and disallowed	100
14.8.2010	A fresh cheque no.57 issued in lieu of old cheque no.33 dated 24.6.2010 reported lost by contractor 'A'	23000
15.8.2010	Purchase Service Postage Stamps by cheque no.58	800
16.8.2010	1) Purchased furniture from M/s Alpha for Govt. Hospital and issued cheque no.59	14700
	ii) Revenue Stamp sold to staff	40
21.8.2010	1) Temporary Advance given to Junior Engineer 'A' vide cheque no.60	300
	ii) Remitted into bank all receipts upto 16.8.2010	
22.8.2010	Paid to contractor 'Y' vide cheque no.61, his 2nd Running Account Bill for a major work of construction of Residential Quarters for police.	
	1) Total value of work actually measured upto date	170000
	ii) Advance Payment made on 2nd Running Account Bill	20000
	iii) Payments made in 1st Running Account Bill(only for work)	140000
	Recoveries from the Bill.	
	(a) Value of steel supplied for this work in December, 2009	3000
	(b) Recovery from contractor as per advice of other Divisions	700
	(c) Value of material supplied for a major work for construction of Hospital	800
	(d) Security Deposit 10%	
23.8.2010	1) 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
28.8.2010	Drew Salary of Executive Engineer and Staff by cheque no.62	
	1) Gross Amount	40000
	ii) Recoveries : Income Tax	2200
	GPF	4800
	Licence	200
	Fee	

20

2. Post the following transactions in works Abstract for a major work of construction of Telephone Exchange Building at Latehar for the month of May, 2010.

4.5.2010	Voucher No.1 paid to the contractor 'AB' for the following work.	
	1) Earth work	35000
	ii) Cement Concrete in Foundation	75000
	iii) Brick Work in Foundation	48000
	iv) Wood work not yet measured	30000
	v) Secured Advance	42000

Contd...

Rs.		Rs.
8000	Recoveries: i) Cost of materials	19000
600	ii) Hire charges for T&P	4000
	iii) Security with-held at the rate of 10%	15800
175	12.5.2010 Material issued from stock charged to work	45000
325	14.5.2010 T.E-12 Stores issued to contractor in April, 2010 wrongly debited to material account now adjusted	13000
100	16.5.2010 Receipt No.10 amount paid to labour on behalf of contractor on 10.5.2010 VR No.7 recovered in cash	5000
3000		
800	19.5.2010 T.E.No.18 Ten tonnes cement issued to contractor from stock. The issue rate being Rs.2000 per tonne and agreement rate is Rs.1950 per tonne	
4700		
40	28.5.2010 VR No.15 Paid Muster Roll for rectifying the defects	
300		
		Gross Amount 6000
		Unpaid 800
	31.5.2010 Receipt No.15 Surplus materials valued Rs.16000 borne on the material at site account sold by public auction for	16500
		20
0000	3. (a) What are the essential conditions and standards of financial propriety governs expenditure from Public Funds ?	10
000	(b) How control of expenditure and internal check against irregularities, waste and fraud are exercised ?	10
000	4. (a) What are the rules to be followed for regulating payment of salaries to teaching and non-teaching staff of aided non-government Secondary Schools, including junior high schools or Madrashes covered by salary-deficit scheme ?	10
700	(b) What are the rules to be followed for refund of revenues ?	10
300	5. Post the Contractor's Ledger in CPWA Form No.43 from the following transactions of the contractor "ABC Associates".	
160	01.05.2010 Opening Balance	
40	Advance Payment for work 'A'	Rs.2500
30	Secured Advance for work 'B'	Rs.6000
	Cement issued for work 'B'	Rs.5000
00	10.05.2010 Running Account Bill No.2 for work 'B' passed and paid. On A/c. payment on this work made for the first time. Security Deposit of Rs.1500 @ 10% deducted in the bill and amount outstanding against work 'B' adjusted.	
20	20.05.2010 Running Account Bill No.2 for work 'A' passed and paid Secured Advance of Rs.7000 allowed.	
	24.05.2010 Running Account Bill No.3 for work 'A' paid by cheque for Rs.16380 after measuring the work for the first time. Full amount of advance payment and secured advance of Rs.4000 adjusted. Security deposit @ 10% and Income Tax @ 2% deducted. Close the ledger at the end of the month.	20
Rs.		
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6. Write short notes on :

- i) Deposit works,
- ii) Surrender of savings,
- iii) Re-appropriation of funds,
- iv) Direction office.

5x4

7. Distinguish between :

- i) Capital and Revenue Expenditure
- ii) Intermediate Payment and Final Payment
- iii) Direct and Indirect Receipts
- iv) Major head and Detailed head.

5x4

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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. What do you know about the various methods of classification of filing ? Discuss. 20
2. Discuss briefly the basic features of business. 15
3. What is retail trade ? Discuss some of the differences between the retail trade and wholesale trade. 15
4. What is warehousing ? Discuss the characteristics of warehousing. 15
5. Write notes on the following : 5 x 3
 - a) Franking Machine
 - b) Electronic Computer
 - c) Teleprinter

GROUP - B

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

6. a) Discuss briefly the various ways in which a contract may be discharged. 10
 - b) Discuss the remedies for breach of contract. 10
7. What is contingent contract ? Discuss the rules relating to a contingent contract. 15
8. Discuss the doctrine of 'caveat emptor' and exceptions to it. 15
9. Who are the members of the National Advisory Committee of Accounting Standards ? State the functions and terms of office of the National Advisory Committee. 15
10. Discuss about vacation of office by the directors of Companies. 15

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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 Trial Balance and information, prepare Trading and Profit and Loss Account of Mr. X for the year ended 31st March, 2012 and a Balance Sheet as on that date.

Particulars	Dr. Balance <u>Rs.</u>	Cr. Balance <u>Rs.</u>
Bad debts	2,310	
Rent	11,000	6,500
Wages	20,960	
Buildings	60,000	
Machinery	16,000	
Salaries	41,600	
Debtors (including Shyam's dishonoured bills of Rs. 800)	33,700	
Purchases/Sales	67,458	1,00,700
Capital		1,38,428
Printing and Advertisement	14,600	
Commission received		3,000
Creditors		19,000
	<u>2,67,628</u>	<u>2,67,628</u>

Additional information:

- (a) Wages include (i) a sum of Rs. 4000 spent on the erection of a cycle shed for employees and customers.
(ii) Rs. 2000 for erection of new machinery on 1.1.2012.
- (b) Provide 5% depreciation on Machinery and Building.
- (c) Remuneration of Rs. 2000 paid to Mr. A, a temporary debited to his personal Account.
- (d) Sundry creditors include an amount of Rs. 5500 received from B and credited to his account. The amount was written off as a bad debt in the previous year.
- (e) Goods costing Rs. 500 were taken by the Proprietor for personal use but no entry has been made in the books of accounts.

Please Turn Over

With the help of the above information, you are required to prepare: (i) a statement of showing various elements of cost and (ii) a statement of profit.

- (f) Goods costing Rs. 600 sent to a customer on sale or return for 700 on 30th March, 2012 and has been recorded as sales.
- (g) A fire occurred on 25th March, 2012 in the godown and stock of Rs. 1000 was destroyed, it was fully insured, but insurance company admitted 60% only.
- (h) Half the amount of Shyam's bill is irrecoverable.
- (i) Create a provision of 5% on other debtors.
- (j) 50% of Printing and Advertising is to be carried forward as a charge in the following year.
- (k) One third of the commission received in respect of work to be done in the next year.
- (l) Rent has been paid for 11 months but has been received for 13 months.
- (m) Included amongst the Debtors is Rs. 3000 due from Ram and included among the Creditors Rs. 1000 due to him.
- (n) Provide for Personal Income Tax @ 10% of Net Profit in excess of Rs. 50,000.
- (o) Stock-in-hand on 31st March was valued at Rs. 1,11,888.
- (p) Manager is entitled to a commission of 5% on Net Profit after charging such commission. 6+8+6

2. From the following information calculate the amount of Net Sales, Net Purchases and Closing Stock.

	<u>31.03.2010</u>	<u>31.03.2011</u>
	<u>Rs.</u>	<u>Rs.</u>
Debtors	31,800	26,500
Creditors	24,000	16,000
Bills Payable	21,000	29,000
Stock-in-Trade	10,000	?
Bills Receivable	8,800	7,000

Transactions during the year: Discount allowed to creditors Rs. 1000, Discount allowed by Suppliers Rs. 800, Bills Payable discharged Rs. 35,600, Bills Receivable collected Rs. 20,900, Returns Inwards Rs. 8,700, Returns outwards Rs. 4,800, Bad debts Rs. 2,800, Bills Receivable dishonoured Rs. 1,800, Cash paid to creditors Rs. 1,20,000, Cash received from debtors Rs. 69,000, Cash Sales Rs. 40,900, Cash Purchases Rs. 1,03,200, Uniform Gross Profit 20% on sales. 6+5+1

3. A, B, and C were partners in a firm M/s. CAG & Bros., sharing profits and losses in the ratio of 2 : 1 : 1. Their Balance Sheet as at 31.03.2011 is as follows:

Liabilities	Rs.	Assets	Rs.
Fixed Capital		Fixed Assets	3,00,000
A	2,00,000	Investments	50,000
B	1,00,000	Current Assets	
C	1,00,000	Stock	1,00,000
Current Accounts		Debtors	60,000
A	40,000	Cash and Bank	1,50,000
B	20,000		
Unsecured Loans	2,00,000		
	<u>6,60,000</u>		<u>6,60,000</u>

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On 1.04.2011, it is agreed among the partners that BC (P) Ltd., a newly formed company with B and C having each taken up 100 shares of Rs. 10 each will take over the firm as a going concern including goodwill but excluding cash and bank balances. The following points are also agreed upon:

- Goodwill will be valued at 3 years' purchase of super profits.
- The actual profit for the purpose of goodwill valuation will be Rs. 1,00,000.
- Normal rate of return will be 15% on fixed capital.
- All other assets and liabilities will be taken over at book values.
- The purchase consideration will be payable partly in shares of Rs. 10 each and partly in cash. Payment in cash being to meet the requirement to discharge A, who has agreed to retire.
- B and C are to acquire equal interest in the new company.
- Expenses of liquidation Rs. 40,000.

Prepare the necessary Ledger Accounts.

16

4. The following particulars are given from the books and records of P Ltd. relating to issue and forfeiture of shares during January to April, 2012.

The amount per share payable was Rs. 3 on application Rs. 5 on allotment (including premium), Rs. 4 on first and final call.

	No. of shares Alloted	No. of shares Applied for
Category I	20,000	30,000
Category II	10,000	10,000
Category III	NIL	5,000
		(Money refunded)

Allotment were made prorata in Category I. Mr. J who applied for 450 shares in Category I failed to pay Allotment and Call money and his shares were forfeited by the Directors:

Subsequently 200 forfeited shares were re-issued to Mr. M as fully paid for Rs. 9 per share.

Show Journal and Cash Book entries to record the above transactions.

16

5. The following is the Balance Sheet of X Co. Ltd., which incurring losses for the last two years:

Balance Sheet as on 31st Dec. 2011

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity shares of Rs. 10 each fully paid up	6,00,000	Fixed Assets	6,90,000
10% Pref. Share of Rs. 10 each fully paid up	3,00,000	Current Assets	
General Reserve	2,50,000	Stock	1,95,000
6% Debenture of Rs. 100 each fully paid up	1,00,000	Debtors	1,05,000
Creditors	3,25,000	Cash	1,60,000
	<u>15,75,000</u>	Profit & Loss A/c. (Dr.)	4,25,000
			<u>15,75,000</u>

Please Turn Over

With the help of the above information, you are required to prepare: (i) a statement of showing various elements of cost and (ii) a statement of profit.

12+4

Please Turn Over

Note: Preference Dividends are in arrear for two years.

The directors decided upon a scheme of reconstruction with a reduction of capital and it is approved on the following terms:

1. Equity Shares be converted into same number of equity shares of such face value as to reduce the paid up equity capital by 30%.
2. Preference shares to be converted into same number of preference shares of Rs. 60 each, fully paid up.
3. Balance of General Reserve to be utilised in full.
4. Debentures to be converted into such number of 8% Debentures of Rs. 50 each as to generate the same amount of interest as before.
5. Fixed Assets & Stock are to be reduced by Rs. 2,76,000 and Rs. 19,000 respectively.
6. Arrears of Preference dividend to be written off in full. Balance in Profit & Loss A/c. also to be written off.
7. The following are to be given effect to:
 - (a) Unrecorded debtors Rs. 1,67,000
 - (b) Payment unrecorded creditors Rs. 40,000
 - (c) Reconstruction expenses amounted to Rs. 5,750

Pass necessary Journal entries to give effect to the above scheme.

Group B

Answer any three questions.

6. (a) What is Statutory Audit?
 (b) What is Internal Audit?
 (c) Differentiate between Statutory Audit and Internal Audit. 4+4+8
7. What do you mean by Auditing in Depth? What are its advantages and disadvantages? State the circumstances under which Auditing in Depth can be done. 4+6+6
8. (a) What do you mean by Divisible Profit?
 (b) What considerations should be taken into account before declaration of dividend?
 (c) Discuss the duty of a company auditor regarding divisible profits. 4+6+6
9. On what points would you concentrate your attention at the time of conducting audit of a Transport Company 16
10. Write short notes on:

(a) Contingent Liabilities	(b) Internal Check
(c) Qualified Audit Report	(d) Social Audit

4x4

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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL

HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL

AUDIT AND ACCOUNTS SERVICE

DECEMBER, 2012

PART-II

PAPER III – COST ACCOUNTING, FACTORY ORGANISATION AND MANAGEMENT ACCOUNTING

(WITHOUT BOOKS)

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

Time Allowed: 3 Hours

Full Marks: 100

Pass Marks: 50

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

- Abnormal losses and abnormal gains in process industries;
- FIFO method of pricing and valuing material issues;
- Under or over absorption of production overhead;
- Material mix variance;
- Margin of safety;
- Cost-Plus Contracts;
- Perpetual Inventory System as a tool for inventory management;
- Zero-base budgeting.

5x4

2. The following figures are extracted from the Trial Balance of T Ltd. on 30th September 2012:

	Rs.		Rs.
Inventories:		Indirect Labor	18,000
Finished Stock	80,000	Factory Supervision	10,000
Raw Materials	140,000	Repairs & Upkeeps-Factory	14,000
Work-in-Progress	200,000	Heat, Light & Power	65,000
Office Appliances	17,400	Rates and Taxes	6,300
Plant & Machinery	460,500	Miscellaneous Factory Expenses	18,700
Building	200,000	Sales Commission	33,600
Sales (Cr.)	768,000	Sales Travelling	11,000
Sales Return and Rebates	14,000	Sales Promotion	22,500
Material Purchased	320,000	Salaries and commission of salesman	18,000
Freight incurred on Materials	16,000	Office salaries and Expenses	8,600
Purchase Returns (Cr.)	4,800	Interest on Borrowed Funds	2,000
Direct Labour	160,000		

Further details are available as follows:

- Closing Inventories: Finished Goods Rs. 115,000; Raw Materials Rs. 180,000; Work-in-progress Rs. 192,000.
- Accrued expenses on: Direct Labour Rs. 8,000; Indirect Labour Rs. 1,200; Interest on borrowed funds Rs. 2,000.
- Depreciation to be provided on: Office appliances 5%; Plant & Machinery 10%; Building 4%.
- Distribution on the following cost:
 - Heat, Light and power to factory, office and distribution in the ratio 8:1:1.
 - Rates and Taxes two-thirds to factory and one-third to office.
 - Depreciation on building to factory, office and selling in the ratio 8:1:1.

With the help of the above information, you are required to prepare: (i) a statement of showing various elements of cost and (ii) a statement of profit.

12+4

Please Turn Over

3. Oil India is a bulk distributor of petrol. A periodic inventory of petrol on hand is taken when the books are closed at the end of each month. The following summary of information is available for the month of November, 2012:

Sales	Rs. 945,000
General Administrative cost	Rs. 25,000
Opening stock : 100,000 litres @ Rs. 3 per litre	Rs. 300,000
Purchases (including freight) :	
November 1 – 200,000 litres @ Rs. 2.85 per litre	
November 30 – 100,000 litres @ Rs. 3.03 per litre	

Closing Stock on November 30 – 130,000 litres

Compute the following data by First-In-First-Out, Weighted Average and Last-In-First-Out methods of inventory costing: (a) Value of inventory on November 30, (b) Amount of the cost of goods sold for November and (c) Profit or Loss for November.

4. A company produces a single product which passes through two operating departments. The standard cost card for the product shows the following data:

Department	Standard Time	Standard Rate	Total
A	2.2 Hours	Rs. 5.40	Rs. 11.88
B	1.6 Hours	Rs. 6.00	Rs. 9.60

The production for the month of November is 1000 units. The actual cost in two departments are:

Department	Hours	Cost (Rs.)
A	2,000	12,908
B	1,800	10,200

Measure Labour Cost, Labour Rate and Labour Efficiency Variances.

5. (a) What is 'Composite unit'? To what industries is this unit applicable?
 (b) E Ltd. took up a contract for the construction of a building at a price of Rs. 1500,000. During the first year, the following amounts were spent as against which a sum of Rs. 562,500 (which represented 90% of the work certified) received by the contractor.
 Materials cost Rs. 262,500; Wages Rs. 150,000; Overhead charges Rs. 37,500.
 During the second year, the firm spent the following amounts: Materials cost Rs. 375,000; Wages Rs. 300,000; Overhead charges Rs. 75,000.
 In the second year, the contract was completed and a sum of Rs. 850,000 was received by the contractor. You are required to prepare the contract account and contractee's account for both the years and calculate the profit.
6. The S Ltd. produces and sells three types of products P, Q and R. the management has decided to discontinue product 'Q', since there is not much profit in it. From the following set of information, find out the profitable products and give your short comments on the decision of the management.

Products	Selling price per unit (Rs.)	Direct material per unit (Rs.)	Direct wages per units (Rs.)		
			Dept. A	Dept. B	Dept. C
P	300	60	20	15	10
Q	275	30	20	20	10
R	305	70	12	10	20

The absorption rates of overheads on Direct wages are:

	Dept. A	Dept. B	Dept. C
Variable Overhead	150%	120%	200%
Fixed Overhead	200%	240%	150%

7. A product passes through two processes: Process-I and Process-II. From the following details relating to two processes, find out the amount of provision to be made to offset the inter-process profit added:

	Process-I Rs.)	Process-II (Rs.)
Direct materials cost	30,000	-
Direct labour cost	10,000	10,000
Production overheads: 150% of direct labour cost	-	-

A

books
month of

: 3 :

AD-6

945,000	Closing Stock	5,000	10,000
25,000	Transfer to Process-II	60,000	-
300,000	Transfer to finished stock	-	90,000
	Sales (90% of production): Rs. 90,000		

4+4+4+

8. (a) Discuss the tools and techniques used in "Management Accounting", (b) Distinguish between joint products and by-products, (c) State the assumption behind cost-volume analysis.

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

December, 2012

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

Time Allowed—2 Hours

Full Marks—40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

When we sleep, our whole body relaxes and is not conscious of its environment. The mind, however does not sleep. The brain remains active and it produces life size situations and scenes from our life. The dreams often include our experiences of the day. Sometimes, dreams may be an extension of our hidden desires and many a time, if we follow our dreams carefully after waking up, we may realize that there are things we wanted to do and due to certain factors we were avoiding them. Thus, in our dreams we meet ourselves as we really are. Sigmund Freud, a famous Psychologist, has written a fascinating book on this subject 'Interpretation of Dreams' more than a hundred years ago.

12

अथवा,

Whoever said that, 'borrowing and lending money is unwise' must have been a wise man himself. Borrowing and lending is indeed an unhealthy practice. It often turns friends into enemies.

Socrates was one of the greatest man of the world. He was a great Greek Philosopher. He had cut down all his needs to the barest minimum. When he went out shopping, he did not say, "I want this bush shirt. I want this pair of shoes." On the other hand he looked into a shop and said, "I do not want this, I can do without it." He found that he could easily do without most of the things that other people badly wanted. He had no need for many things which others were almost mad to get.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

व्यायाम प्रकृति की अनुपम देन है। बच्चा पैदा होते ही हाथ-पाँव चलाने लगता है और यहीं से उसका व्यायाम आरंभ हो जाता है। कुछ बड़े होने पर उसके अनेक प्रकार के खेल आरंभ हो जाते हैं। इन खेलों को वह अपनी सुविधा के अनुसार खेलता है। कभी वह आँख-मिचौली खेलता है, कभी गेंद, तो कभी गुल्ली-डण्डा। ये सब खेल देशी हैं और इनके खेलने के लिए न तो विशेष साधनों की आवश्यकता होती है और न विशेष लम्बे-चौड़े स्थान की। किन्तु देश में अंग्रेजों के आने के साथ हमारे स्कूलों में अंग्रेजी खेलों को भी महत्व दिया जाने लगा, जिनमें हॉकी का खेल काफी महत्वपूर्ण है। इन अंग्रेजी खेलों में भारतीय ने विश्व को चकित कर दिया है।

12

अथवा,

पुराणों में जो कथाओं की भरमार है वह केवल कथा सुनाने के लिए नहीं है। वह तो तत्वज्ञान को सहज रूप से समझाने का आकर्षक उपाय है। गहरे जीवन रहस्य को कथा के माध्यम से जितनी सफलतापूर्वक समझाने का प्रयत्न पौराणिक मानव ने किया है उतना किसी परम्परा में नहीं हुआ है। स्वामी विवेकानन्द जब अमेरिका में इन कथाओं को उद्धृत किया करते थे तो जनसमुदाय चमत्कृत रह जाता था। रामकृष्ण परमहंस अपनी गूढ़ तात्विक बातों को कथाओं के द्वारा ही बड़ी सहजता से पंडितों, ज्ञानियों और सामान्य जनों को समान रूप से समझाते थे। भगवान बुद्ध ने अपने तत्वज्ञान को कथाओं के माध्यम से ही जनसाधारण तक पहुँचाया। ईसामसीह और सूफी सन्तों ने भी कथाओं का सहारा लिया है।

3. अपने किसी शिष्य/शिष्या को पत्र लिखकर वृद्धाश्रम के बुजुर्गों के साथ समय बिताने के लिए प्रेरित कीजिए।

8

4. पूजा-मण्डपों की सजावट पर होनेवाले अपव्यय पर प्रकाश डालते हुए किसी दैनिक समाचार पत्र के संपादक 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।]

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

December, 2012

HINDI DICTATION (Written)—PART I

Time Allowed—20 Minutes

Full Marks—20

DICTATION : 10 Minutes

REVISION : 10 Minutes

ठीक उसी समय रूपा की आँखें खुलीं। उसे मालूम हुआ कि लाडली मेरे पास नहीं है। वह चौंकी, चारपाई के इधर-उधर ताकने लगी कि कहीं नीचे तो नहीं गिर पड़ी। उसे वहाँ न पाकर बैठी तो क्या देखती है कि लाडली जूटे पत्तलों के पास चुपचाप खड़ी है और बूढ़ी काकी पत्तलों पर से पूड़ियों के टुकड़े उठा-उठा कर खा रही है। रूपा का हृदय सन्न हो गया। किसी गाय की गर्दन पर छुरी चलते देख कर जो अवस्था उसकी होती, वही उस समय हुई। इससे अधिक शोकमय दृश्य असम्भव था। पूड़ियों के कुछ ग्रासों के लिए उसकी चचेरी सास ऐसा पतित और निकृष्ट कर्म कर रही है। यह वह दृश्य था जिसे देखनेवालों के हृदय काँप उठते हैं। ऐसा प्रतीत हुआ मानो जमीन रुक गई, आसमान चक्कर खा रहा है। संसार पर कोई विपत्ति आनेवाली है।

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

December, 2012

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

Time Allowed—2 Hours

Full Marks—40

১। বাংলায় অনুবাদ করুন :

১২

Self-reliance is the pilgrim's best staff, the worker's best tool. It is the master-key that unlocks all the difficulties of life. "Help yourself and Heaven will help you", is a maxim which receives daily confirmation. He who begins with crutches generally ends with crutches. Help from within always strengthens but help from without invariably enfeebles the recipient.

অথবা

At Kanyakumari Swami Vivekananda became as excited as a child. He rushed to the temple to worship the Divine Mother. He prostrated himself before the Virgin Goddess. As he came out and looked at the sea his eyes fell on a rock. Swimming to the islet through shark-infested waters, he sat on a stone. His heart thumped with emotion.

২। ইংরেজিতে অনুবাদ করুন :

১২

গদাই বেশ সাদাসিধে, ওর মধ্যে বোপদেবের হস্তক্ষেপ করবার জো নেই। আমি তোমাকে নিশ্চয় বলছি, মা দুর্গা কার্তিকের চেয়ে গণেশকেই বেশি ভালোবাসেন। গদাই নামটি আমার গদাইগণেশ, তোমার বিনোদ কার্তিকের চেয়ে ভালো।

অথবা

ইন্দ্র কহিল, কিন্তু তুই ছাড়া ওখানে আর কেউ বসে থাকতে পারত না, তা জানিস? তোকে আমি খুব ভালবাসি—আমার এমন বন্ধু আর একটিও নেই। আমি যখন আসব, তোকে শুধু ডেকে আনব, কেমন?

(৩ এবং ৪ নং প্রশ্নের ক্ষেত্রে চিঠি লেখার সময় নাম ঠিকানার পরিবর্তে 'ক', 'খ', 'গ' ইত্যাদি লিখুন।)

৩। "পরিবেশ দূষণের জন্য মানুষই দায়ী"—এ বিষয়ে সুচিন্তিত মত প্রকাশ করে আপনার বন্ধুকে একটি চিঠি লিখুন।

৮

অথবা

"নিয়মানুবর্তিতা ভবিষ্যৎ জীবন-প্রতিষ্ঠার পাথেয় স্বরূপ"—এ বিষয়ে আপনার ছোটো ভাইকে একটি চিঠি লিখুন।

৪। অটোর দৌরাণ্ডে যাত্রীরা নাজেহাল—এ বিষয়ে সরকার যাতে উপযুক্ত ব্যবস্থা গ্রহণ করে, তা জানিয়ে একটি দৈনিক সংবাদপত্রে প্রকাশের জন্য পরিবহন মন্ত্রীর কাছে খোলা চিঠি লিখুন।

৮

অথবা

সাম্প্রতিককালে ডেঙ্গুতে অনেকে মারা গেছেন। পরবর্তী সময়ে এই রোগের প্রাদুর্ভাবে যাতে অমূল্য জীবন নষ্ট না হয়, তার জন্য সরকারের স্বাস্থ্য বিভাগের প্রতি দৃষ্টি আকর্ষণের জন্য সংবাদপত্রের সম্পাদকের কাছে একটি চিঠি লিখুন।

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

December, 2012

BENGALI (DICTATION) — PART I
(WRITTEN)

Time Allowed—20 Minutes

Full Marks—20

Dictation—10 Minutes

Revision—10 Minutes

বই লইয়া সাধনা করিবার আর প্রবৃত্তি হইল না; মনে হইল, যেন এখনও আরতি নীচে বুকের কাছটিতে বসিয়া আছে। আবার এমনই একটি স্বপ্নের মধ্যে একবার ভালো করিয়া তাহাকে যদি পাওয়া যাইত—এই আশায় জড়িমা কাটিবার পূর্বেই মনুজ আবার তাড়াতাড়ি আরতির বিদ্রূপে সরসিত সেই সঙ্কীর্ণ টোকিটায় শুইয়া পড়িয়া নিদ্রার সাধনায় লাগিয়া গেল। ব্যাঞ্জোর প্রত্যাশায় ঘড়িটাতে এ্যালার্মের জন্য একটু দমও দিয়া দিল, অবশ্য বাঁ-দিকে চাবি দিয়াই।