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

DECEMBER, 2013

PART-I

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

Time Allowed: 2 Hours

Full Marks : 100  
Pass Marks: 50

Answer any five questions

1. Describe the principles of allocation of expenditure between capital and revenue. Describe how Capital Receipts should be treated in Accounts. (Marks-20)
2. What are the powers given to the Comptroller and Auditor General for carrying out different types of audit? What are the provisions under Financial administration for audit of Public Debt in a parliamentary set up? (Marks-20)
3. Enumerate the sources from which the accounts and its supporting documents flow to the Accountant General. What are transfer entries? Describe the procedure how such transfers are carried out in accounts (Marks-20)
4. State the guiding principles governing the audit of sanctions to expenditure. What kind of check is exercised in audit against provision of fund. (Marks-20)
5. What is Sinking fund? What are the principles to be followed for examining the adequacy of amostration of loan? (Marks-20)
6. Describe the main unit of classification of accounts. (Marks-20)
7. Write short note on :  
(a) Suspense Accounts  
(b) Appropriation Audit  
(c) Regulations for the conduct of receipt audit  
(d) Inspection of Treasuries

(Marks- 5 x 4

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

December, 2013

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. State the rules regarding delegation of power to countersign the T.A. bills alongwith State Government's decision in this regard. 20
  2. Write short notes on any four :
    - (a) Special Sick Leave.
    - (b) Compassionate allowance.
    - (c) Disposal of surplus materials.
    - (d) Ways & means advances.
    - (e) Accounts of Government Commercial Departments or undertakings. 5x4
  3. State briefly the guiding principles to be followed by an officer before entering into contracts or agreements. 15
  4. What are the rules to be observed by all Drawing and Controlling Officers for cancellation and destruction of sub-vouchers ? 15
  5. What are the checks to be applied by the Disbursing Officer while claiming payment of pension by a pensioner ? 15
  6. Mention the detailed rules that the State Excise Officers should observe in dealing with the claims of refunds of revenue. 15
  7. Briefly discuss the rules relating to classification of losses in Government Accounts. 15
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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. Post the following transactions in the Cash Book of Executive Engineer, Building Division for the month of October, XXXX and close the Cash Book giving an analysis of Cash balance. Give short explanatory notes where necessary.

1 - 10 Opening Balance	<u>Rs.</u>
(i) Note and Coin (including soiled notes - Rs.150)	750
(ii) Stamps: Revenues Rs.5, Service Postage- Rs.25	30
(iii) Indian Postal Order dated 8/09/XXXX on account of sale of tender forms	25
(iv) Self cheque no.1002 dated 25-9-2014	800
(v) Undisbursed LTC of work charged Establishment	1200
(vi) Cheque dated 11-9-XXXX received from 'P' on account of hire charges of Tools and Plant	250
(vii) Cheque no.1001 dated 29-9-XXXX endorsed in favour of SDO-1 towards imprest	300
3-10 (i) Encashed self cheque	
(ii) Remitted cheque dated 11-9-XXXX of 'P' into Bank	
(iii) Handed cheque dated 29-9-XXXX to SDO - 1.	
4-10 Soiled Notes sent to RBI for exchange with fresh notes were rejected to the extent of Rs.50.	
5-10 Converted into interest - bearing security the 9th instalment of cash deposit recovered from a subordinate.	100
6-10 Cheque dated 11-9-XXXX of 'P' was returned by the Bank dishonoured.	
10-10 Received by cheque, sale proceeds of articles issued from Stock. The amount included 10% supervision charges and 2% storage charges. The cheque was remitted into the Bank for collection.	5610
11-10 Hire charge of Road Roller recovered in cash from Krishna and Co.	1718
12-10 Purchased revenue stamps	10
13-10 Cash found short but made good by the person responsible for shortage	25

	<u>Rs.</u>	
15-10 Account of Temporary Advance paid on 17-9-XXXX was rendered by Sri Madan Lal as under -		
(i) Paid labour charges for white washing of office building	1400	3.
(ii) Balances of amount refunded	100	
17-10 Received a time barred cheque no.7584 for Rs.2250 issued on 20th February,XXXX in favour of Sh. Goyal and fresh cheque was issued in lieu(cheque no.1003).		
18-10 Received from Division XY a cheque no.9853 dated 15-9-XXXX towards cost of steel supplied in September,XXXX. The cheque was sent to Bank for collection.	5000	
19-10 Decrease amount paid in respect of a Deposit work construction of Hospital Building (cheque no.1004).	23232	
22-10 Recouped SDO 1, imprest vouchers towards purchase of locks, stationery etc.for office use. Imprest was reduced from Rs.300 to Rs.250 (cheque no.1005)	125	
27-10 2nd Running Bill of Sunil & Co. for addition and alterations to stores godown value of work done.	17500	
<u>Recoveries :</u>		
Security Deposits	1750	
Income Tax	1500	
Value of materials	2000	
Fine for delay	500	
28-10 SDO -1 reports loss of Rs.15 out of his imprests		
29-10 Remitted into the Bank the balance of departmental receipts lying with him.	20	
2. Post the following transactions in the works Abstract of Major work A in Division B for the month of October, 2013.		
(a) Rs.4500 out of Muster Roll for Rs.5000 for earthwork disbursed leaving a balance of Rs.500 unpaid.		4.
(b) Issued 2 tonnes of cement from stock(issue rate Rs.2400 per tonne) direct to contractor P (Agreement Rate Rs.2600 per tonne to be issued at stores).		5.
(c) Cartage paid on above cement Rs.50 from stores to work site.		
(d) Payment to contractor B on his 1st M Account Bill.		
(i) Earth work 2000 cft. @ Rs.1500 per 1000 cft.		6.
(ii) Brick work in cement 1000 cft. @ Rs.2000 per cft.		
(iii) Deduct Rs.2000 for cement issued to the contractor for the work.		7.
(iv) Deduction 5% on account of Security Deposit.		
(v) Advance payment Rs.1000.		
(e) Surplus bricks valued at Rs.425 and borne on the material at site account were sold for Rs.400.		
(f) Value of 1/2 tonne of cement erroneously adjusted in July, 2014 as direct issue to the work now re-adjusted as issued to the contractor P.		
(g) Out of Rs.700 representing payment to work charged Establishment, Rs.600 only were paid and Rs.100 remained unpaid.		
(h) A sum of Rs.200 paid to a daily labourer on muster roll is recoverable from contractor B.		



(i) 7 quintal of steel (price Rs.9870) received in August, 2013, against Rs.10,000 paid in July, 2013 to CPWD Division Y, was issued to contractor at his agreement rate of Rs.1500 per quintal, Rs.130 were received by Bank draft from Division Y. 20

3. Post the following transactions of a contractor in the contractor's ledger for 2012-13 and close the ledger.

(a)	Opening balance :-	<u>Rs.</u>
	Transaction relating, to the work "construction of staff quarters".	
	Advance payment for work done but not measured.	300
	Secured Advance for materials brought to site.	400
	Value of materials issued to be recovered.	100
(b)	Transactions 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
	15-6 Secured Advance paid for materials brought to site.	400
(c)	The following Running Account Bill was paid in respect of work "construction of staff quarters".	
		<u>Rs.</u>
	01-8 Value of work done and measured.	2,500
	Advance payment recovered.	300
	Secured Advance recovered.	400
	Recovery towards value of materials supplied.	100
	Security with-hold.	250
	Tools and plants hire charges recovered.	50
	Fine for bad work.	50
	Net amount of cheque.	1,350
	05-8 Hire charges of Tools and plant to be recovered.	50

20

4. The Divisions very often issue stores to contractors for works. What are the modus-operandi for recovery for stock issued ? 20

5. Write short notes on :

- (a) Sale and write-off of stores.
- (b) Stock taking.
- (c) Mathematical Instruments. 7+7+6

6. What are the procedures to be observed by the Public Works Department in depositing moneys received by them into the Bank ? 20

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.

- (a) Bin Card.
- (b) Register of Bin Cards.
- (c) Goods Received Sheet.
- (d) Summary of indents.
- (e) Price Stores Ledger. 4x5

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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. Outline the procedure for handling incoming correspondence. 20
2. Describe the main departments of a modern business illustrating your answer with a simple organisation chart. 15
3. Discuss how the system of transport can help towards economic development of a country. 15
4. Discuss the necessity and advantages of foreign trade. 15
5. Write short notes on the following : 15
  - a) Mate's Receipt
  - b) Bill of Lading
  - c) Bank Rate

GROUP-B

ANSWER QUESTION NO.6 AND ANY TWO FROM THE REST.

6. What is a quasi contract ? Discuss the rules relating to a quasi contract. 20
  7. Discuss the essential elements of a valid contract. 15
  8. Enumerate the differences between a condition and a warranty. When may a condition be treated as a warranty ? 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
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AUDIT & ACCOUNTS SERVICE**

**December, 2013**

**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 are the balances as at 31st March, 2012 extracted from the books of Mr. XYZ.

Particulars	Rs.	Particulars	Rs.
Plant & Machinery	19,550	Bad Debts	1,100
Furniture & Fittings	10,250	Bad Debt Recovered	450
Bank Overdraft	80,000	Salaries	22,550
Capital Account	65,000	Salaries Payable	2,450
Drawings	8,000	Prepaid Rent	300
Purchases	1,60,000	Rent	4,300
Opening Stock	32,250	Carriage Inward	1,125
Wages	12,165	Carriage Outward	1,350
Provision for Doubtful Debts	3,200	Sales	2,15,300
Provision for Discount on Debtors	1,375	Advertisement Expenses	3,350
Sundry Debtors	1,20,000	Printing and Stationery	1,250
Sundry Creditors	47,500	Cash in Hand	1,450
		Cash at Bank	3,125
		Office Expenses	10,160
		Interest Paid on Loan	3,000

**Additional Information:**

- (a) Purchases include sales return of Rs. 2,575 and sales include purchase return of Rs. 1,725.
- (b) Goods withdrawn by Mr. XYZ for own consumption of Rs. 3,500 included in purchases.
- (c) Wages paid in the month of April for installation of Plant & Machinery amounting to Rs. 450 was included in wages account.
- (d) Free samples distributed for publicity costing Rs. 825.
- (e) Create a provision for doubtful debts @ 5% and provision for discount on debtors @ 2.5%.

**Please Turn Over**

paid cartage of Rs. 22 for chemical- A.

Calculate the stock rate that you would suggest for pricing of chemical assuming a provision of 5% towards further deterioration.

- (f) Depreciation is to be provided on Plant & Machinery @ 15% p.a. and on furniture and fittings @ 10% p.a.
- (g) Bank overdraft is secured against hypothecation of stock. Bank overdraft outstanding as on 31.3.2012 has been considered as 80% of real value of stock (deducting 20% as margin) and after adjusting the marginal value 80% of the same has been allowed to draw as on overdraft.

Prepare a Trading and Profit & Loss for the year ended 31.3.2012 and the balance sheet as on that date.

6+8+6

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

Particulars	1.4.2011 Rs.	31.3.2012 Rs.
Cash at Bank	20,000	21,000
Sundry Debtors	17,000	25,000
Stock	40,000	60,000
Furniture	29,000	29,000
Sundry Creditors	32,000	22,000
10% Loan from Mrs. Dona	30,000	30,000

Saurav withdraw Rs. 5,000 from the business every month for meeting his household expenses. During the year, he sold investments held by him privately for Rs. 35,000 and invested the amount in his business. At the end of the year 2011-2012, it was found that full year's interest on loan from Mrs. Dona had not been paid. Depreciation @ 10% per annum was to be provided on furniture for the full year. Shop assistant was to be given a share of 5% on the profits ascertained before charging such share. Calculate profit earned during the year ended 31.3.2012 by Saurav.

16

3. The following is the Balance Sheet of A and B as at March 31, 2012. C is admitted as a partner on that date when the position of A and B are as under.

Liabilities	Rs.	Assets	Rs.
A's Capital	10,000	Land and Buildings	8,000
B's Capital	8,000	Plant and Machinery	10,000
Creditors	12,000	Stock of goods	12,000
General Reserve	16,000	Debtors	11,000
Workmen's compensation fund	4,000	Cash & Bank Balance	9,000
	<u>50,000</u>		<u>50,000</u>

A and B shared profits in the proportion of 3 : 2. The following terms of admission are agreed upon:

- (a) Revaluation of Assets: Land and Buildings Rs. 18,000 and Stock of goods Rs. 16,000.
- (b) The liability of workmen compensation fund is determined at Rs. 2,000.
- (c) C bought in as his share of goodwill Rs. 10,000 in cash.
- (d) C was to bring a further cash as would make his capital equal to 20% of combined capital of partners A and B after above revaluation and adjustments are carried out.
- (e) The future profit sharing proportions are A— $\frac{2}{5}$ , B— $\frac{2}{5}$  and C— $\frac{1}{5}$ .

Prepare the new Balance Sheet of the firm and the Capital Account of the partners.

8+8



4. A fire broke out on 1st July 2012 in the factory of A Ltd. and the business was practically disorganised upto Nov. 30, 2012. From the books of account, the following information was extracted:

Actual turnover from 1st July, 2012 to 30th Nov. 2012	Rs. 3,00,000
Turnover from 1st July, 2009 to 30th Nov. 2009	Rs. 10,00,000
Net profits for the last financial year	Rs. 4,50,000
Insured standing charges for the last financial year	Rs. 3,00,000
Turnover for the last financial year	Rs. 25,00,000
Turnover for the year ending 30th June, 2011	Rs. 27,50,000
Total standing charges for the year 2009	Rs. 3,60,000

The company incurred additional expenses amounting to Rs. 45,000 which reduced the loss in turnover.

There was also a saving during the indemnity period of Rs. 12,430. The company holds a 'Loss of Profit' Policy for Rs. 8,25,000 having an indemnity period for 6 months. There had been a considerable increase in trade and it had been agreed that an adjustment of 20% to be made in respect of upward trend in turnover. Compute claim under 'Loss of Profit insurance.'

16

5. On Jan 1, 2012 goods at an invoice value of Rs. 1,32,000 were consigned by Chowdhury & Co. of Kolkata to their agent Gupta & Co. of Allahabad at a pro-forma invoice of 20% Profit on Cost.

Freight paid by the consigner amounted to Rs. 5000. Gupta & Co. was allowed 5% ordinary commission and 3% del credere commission on gross sales. They were also allowed 5% of 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.

8+4+4

### Group B

Answer any three Questions.

6. State the use of internal check for a business concern and for an auditor; and give, in short a scheme of internal check as regards the following (a) Receipt of cash (b) Payment of wages.

4+4+4+4

7. Vouching has been described as "the essence of auditing". Amplify this statement and why you should attach such importance to vouching?

16

8. What do you understand by the following and what are the duties of an auditor in respect of these?

(a) Depreciation Fund

(b) Sinking Fund

8+8

**Please Turn Over**

paid cartage of Rs. 22 for chemical- A.

Calculate the stock rate that you would suggest for pricing of chemical assuming a provision of 5% towards further deterioration.

- 9. (a) What is meant by the term "Verification of Assets"?
- (b) How does it differ from the term "Valuation of Assets"?
- (c) State the importance of verification and valuation of assets from the point of view of an auditor of a Limited Company.

4+4+8

10. Write short notes on:

4x4

- (a) Statutory Audit
- (b) Audit Note Book
- (c) Cost Audit
- (d) Capital Reserve

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AUDIT AND ACCOUNTS SERVICE

DECEMBER, 2013

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) Idle time wage and its treatment in cost accounts
- b) Labour Mix Variance;
- c) Composite machine hour rate;
- d) Lay-out of plant;
- e) Idle Capacity Cost ;
- f) Labour turnover ;
- g) Equivalent Production;
- h) Production budget.

5x4

2. The following particulars relating to the year 2013 have been taken from the books of a chemical works, manufacturing and selling a chemical mixture:

	Kg.	Rs.		Rs.
<b>Stock on 1<sup>st</sup> January 2013:</b>			Direct wages	178,650
Raw materials...	2000	2000	Power	30,400
Finished mixture	500	1750	Depreciation of machinery	18,000
Factory stores		7250	<b>Salaries:</b>	
<b>Sales:</b>			Factory	72,220
Finished mixture	153,050	918,000	Office	37,220
Factory scrap		8170	Selling	41,500
<b>Purchase :</b>			<b>Expenses:</b>	
Raw materials	160,000	180,000	Factory	18,500
Factory stores		24250	Office	18,200
<b>Stock on 31<sup>st</sup> December 2013:</b>			Selling	18,000
Raw materials...	1200	?		
Finished mixture	450	?		
Factory stores		5,550		

The stock of finished mixture at the end of 2013 is to be valued at the factory cost of the mixture for the year. The purchase price of raw materials remained unchanged throughout 2013.

Prepare a statement giving the mixture possible information about cost and its break up for the year 2013

16

3. (a) A manufacturer purchased a chemical A from Mumbai. The invoice gave the following information: Chemical-A 3,000 kgs. @ Rs. 4.20; Sales Tax 630; Railway freight Rs. 300. A shortage of Chemical-A 200 kgs. due to breakages. At Mumbai, the manufacturer paid octroi duty of Re. 0.10 per kg. He also paid cartage of Rs. 22 for chemical- A. Calculate the stock rate that you would suggest for pricing of chemical assuming a provision of 5% towards further deterioration.

(b) From the following information calculate re-order level, maximum level and minimum level of stock:

Re-order quantity	6,000 units;
Minimum stock level to allow for emergencies	5 weeks;
Average lead time	4 weeks;
Average consumption per week	500 units;
Minimum consumption in 4 weeks	1,600 units.

8+8

4. A production department of a manufacturing concern has three distinct machines A, B, and C. It is estimated that each machine will normally work for 50 weeks a year. 45 hours per week. But it is anticipated that the machines will remain idle 20% of its time due to normal repairs and maintenance. The budgeted figures of the production department for the year ended on 31<sup>st</sup> March, 2013 are as follows:

	Rs.
Rent and Rates	24,800
Lighting	900
Depreciation	10,500
Indirect Wages	4,500
Canteen Expenses	2,500
Repairs & Maintenance	6,300
Sundries	3,000
Power	12,000

**Other Information:**

	Machine –A	Machine –B	Machine –C
Space Occupied (sq. ft.)	100	150	150
Number of Light Points	5	5	8
Cost of Machines (Rs.)	25,000	30,000	50,000
H.P. of Machines	2	2.5	3
Number of Workers	3	3	4
Direct Wages (Rs.)	6,000	4,000	5,000

During the 4 weeks of February, 2013 at 80% capacity utilisation, actual overheads incurred were for Machine – A Rs. 1,200, for Machine –B Rs. 900 and for Machine – C Rs. 2,000.

You are required to calculate for each machine:

- Pre-determined overhead rate based on effective working hours;
- The amount of under/over absorption of overhead; and
- The revised overhead application rate.

10+3+3

5. The following costs relate to a contract which commenced on 1<sup>st</sup> January, 2013.

	Rs.		Rs.
Materials issue to contract	85,349	Wages paid	74,375
Plant installed (at cost)	15,000	Direct Expenses	3,169
Establishment charges	4,126	Materials returned to store	549
Work certified	195,000	Cost of work not certified	4,500
Materials in hand on 31 <sup>st</sup> December, 2013	1,883	Wages accrued due at 31 <sup>st</sup> December	
Direct expenses accrued due at 31 <sup>st</sup>		2013	2,400
December, 2013	240	Value of plant at 31 <sup>st</sup> December 2013	11,000
Contract price agreed at	250,000	Cash received from contractee	180,000

Prepare: (1) Contract Account; and (2) Contractee's Account.

13+3

6. A factory is engaged in the production of a Chemical TOMEX and in the course of its manufacture, a by-product BROMEX is produced which after further processing has a commercial value. For the month of April 2013, the following are the summarized cost data:



Joint Costs Rs.	Separation Costs	
	TOMEX Rs.	BROMEX Rs.
100,000	6,000	4,000
50,000	20,000	18,000
30,000	10,000	6,000
	98	34
	-	4
	2,000 units	2,000 units

8+8  
 Materials cost  
 Labour cost  
 Overheads  
 Selling price per unit  
 Estimated profit per unit on sale of BROMEX  
 Number of units produced

The company uses reverse cost method of accounting for by-products. The Sale Value of by-products after deduction of the estimated profit, post separation costs and selling and distribution overheads to the by-product is credited to the joint process cost account.

You are required to prepare statements showing :

- (i) The joint cost allocable to TOMEX
- (ii) The product-wise and overall profitability of the factory for April 2013.

6+10

The sales and profits during two years were as follows:

Year	Sales (Rs.)	Profit (Rs.)
2011	150,000	20,000
2012	170,000	25,000

You are required to calculate :

- (a) P/V ratio.
- (b) Break-even point.
- (c) The sales required to reach a profit of Rs. 40,000.
- (d) The profit made when sales are Rs. 250,000.
- (e) Margin of safety at a profit of Rs. 50,000.
- (f) Variable cost of two years.

16

From the following data calculate: (a) Material Cost Variance; (b) Material Price Variance; (c) Material Usage Variance; (d) Material Mix Variance; (e) Material Revised Usage Variance.

Material	Standard	Actual
P	7,000 Kgs. @ Rs. 1.05	7,500 Kgs. @ Rs. 1.20
Q	3,000 Kgs @ Rs. 2.15	3,300 Kgs @ Rs. 2.30
R	2,000 Kgs. @ Rs. 3.30	2,400 Kgs. @ Rs. 3.50
	<u>12,000 Kgs.</u>	<u>13,200 Kgs.</u>

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+3+3

3+3

P-3

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**December, 2013**

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

Time Allowed—2 Hours

Full Marks—40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

12

The call centre culture has changed our lives for the worst, since life-style patterns are changing drastically. And initially youngsters seem to be enjoying the western influence of working like donkeys on five days and reserving the weekends for parties and celebrations. And to get that two days of relief, they are ready to slog whether they like their job or not. It henceforth, becomes a mechanical slogging where, you are not concerned, whether your mind is at work where your hand goes or not but its just about the finished product that they look forward to.

*अथवा,*

Usually a volcano explodes, and in so doing causes terrible devastation and death. Then it sits there, calmly presiding over the havoc it 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. The reasons why this happened — have occupied the mind of geologists around the world for all the long years since.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

12

मनुष्य अपने परिश्रम के बल पर कठिन से कठिन कार्य कर लेता है। पर्वतों को काट कर सड़कें बना लेता है। बड़ी-बड़ी नदियों पर बाँध बना लेता है, कंटकाकीर्ण मार्गों को सुगम बना लेता है। नेपोलियन ने अपनी डायरी से 'असंभव' शब्द को ही हटा दिया। कर्मवीर, दृढ़ प्रतिज्ञा महापुरुषों के लिए संसार का कोई भी कार्य कठिन नहीं। परिश्रमी व्यक्ति अपने लक्ष्य की ओर निरन्तर बढ़ता रहता है। प्राकृतिक कारण भी विघ्न बनकर उसके मार्ग को नहीं रोकते। सफलता उसी व्यक्ति का वरण करती है जिसने उसकी प्राप्ति के लिए श्रम किया हो। साधारण से साधारण व्यक्ति भी अपने श्रम से उद्योगपति बन जाता है।

*अथवा,*

संसार में जितने भी महापुरुष हुए हैं उन्होंने सत्कर्म करने में और अपने कर्तव्य-पालन करने में कोई कसर नहीं रखी। अयोध्या के राजा राम ने जब सती-शिरोमणि सगर्भा सीता का त्याग किया होगा तो अपने कोमल हृदय पर पत्थर रखना पड़ा होगा। श्रीराम लक्ष्मण जी को सीताजी को वन में छोड़ आने की आज्ञा देते हैं और लक्ष्मण भारी हृदय से उस आज्ञा का पालन करते हैं। महाराणा प्रताप जब अपने परिवार सहित अरावली पर्वत में अपने दुःख के दिन बिता रहे थे तो उन्हें अपने परिवार सहित वृक्षों की छाल की रोटियाँ खानी पड़ी थीं। उनकी बच्ची के हाथ से एक बिल्ली रोटी छीन ले जाती है तो प्रताप का हृदय टूक-टूक हो जाता है।



3. 'बलात्कार' के दुष्परिणामों पर प्रकाश डालते हुए किसी दैनिक समाचार पत्र के संपादक को एक पत्र लिखिए। 8
4. 'अच्छे लोग राजनीति में भाग लेना पसंद क्यों नहीं करते' विषय पर अपने विचार अभिव्यक्त 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। ]

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

**December, 2013**

**HINDI DICTATION (Written)—PART I**

*Time Allowed—20 Minutes*

*Full Marks—20*

**DICTATION : 10 Minutes**

**REVISION : 10 Minutes**

फौज का सबेरा भी खूब होता है। रात को जो शहर चारों ओर बस गया था, वह सारा सिमट कर लारियों और ट्रकों में भर चुका है और दो टुकड़ियाँ आगे मार्च भी कर चुकी हैं। हम जब अलसाते-अलसाते उठते हैं, तब तक हमारी इमारत के सारे सिपाही बिस्तरे बाँध कर ट्रकों पर सवार हो चुके हैं। मेस से नाश्ते का बुलावा आ चुका है, नाश्ते के बाद मेस भी ट्रकों पर लाद दी जाएगी। साढ़े सात बज चुके थे और हमें ब्रिगेडियर और जनरल के पहुँचने के पहले शेरपुर पहुँचना था। जीप तैयार थी। सड़क के दोनों ओर हर पुलिया, हर गाँव पर बच्चे-जवान-बूढ़े खड़े थे जो हमें देखते ही 'जय बाँगला' से आसमान गुँजा देते।

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