

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

December - 2009

PAPER - 1 : PRINCIPLES OF CIVIL ACCOUNTS, AUDIT AND FINANCE
(Without Books)

Time Allowed : 2 ½ Hours

Full Marks : 100
Pass Marks : 50

(Answer any **five** questions. All questions carry equal marks)

- Q. 1 Briefly explain the three main Divisions of Govt. Accounts. (20 Marks)
- Q. 2 (a) Elaborate the process of opening of the Strong Room of Treasury. (5 Marks)
- (b) Indicate the actual process of dealing with receipts, issue and safe custody of valuables including notes, coins, stamps, etc. (15 Marks)
- Q. 3 What are the principal duties of Audit in respect of several classes of Contingent Expenditure? (20 Marks)
- Q. 4 What are the essential conditions governing expenditure to be incurred from Govt. Accounts? (20 Marks)
- Q. 5 What are the points to be seen by an Auditor while conducting Audit of Expenditure? (20 Marks)
- Q. 6 (a) Define Money Bills. (10 Marks)
- (b) Describe procedure for Assent to Money Bills. (10 Marks)
- Q. 7 Describe in detail provisions as to introduction and passing of Money Bills? (20 Marks)

AD-2

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

December, 2009

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. Write short notes on ;
 - (a) Proforma Accounts.
 - (b) Transfer of charge.
 - (c) Permanent Advance.
 - (d) Lien. 5x4

 2. Distinguish between ;
 - (a) Personal pay and Presumptive pay.
 - (b) Bill and Voucher.
 - (c) Identical Scale & Time Scale.
 - (d) Journal and Ledger. 5x4

 3. What are the conditions for counting service for increments?
Briefly describe. 15

 4. What are different types of pension? Briefly illustrate them. 15

 5. Which are the general principles to be observed before entering
into any contract or agreement? 15

 6. What are the classifications of Government account? 15

 7. What are the checks to be exercised at the Treasury on claims
presented? 15
-

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

AD-3

December, 2009

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 4 from the rest.
(Quote Authority in support of your answer where necessary)

Q. No. 1. Post the following transactions in the Cash Book of Mr.'X', Executive Engineer of a Building Division for the month of September, 2004 indicating the classification of each item. Close the Cash Book giving analysis of Closing Balance.

		Rs.
1-9-	Opening Balance	
	(i) Cash in chest (including counterfeit coin Rs.10)	900
	(ii) Revenue Stamps	20
	(iii) Service Postage Stamps	120
	(iv) Self Cheque No.328 dated 29.08.2004	1,200
	(v) Cheque No. 326 of 29.08.2004 in favour of Contractor 'A' for work "Construction of Stadium for School"	10,000
	(vi) Deposit at call Receipt of State Bank of India on account of earnest money from Contractor 'B' whose tender was accepted on 29.08.2004	5,000
	(vii) Temporary Advance with Assistant Engineer 'P'	1,600
	(viii) Imprest with Storekeeper 'Q'	900
	(ix) Cheque No. 778 from Assistant Engineer 'R' on account of refund of Leave Travel Concession overdrawn in May 2004	258
1-9-	(a) Encashed Self Cheque No. 328 dated 29.08.2004	
	(b) Delivered Cheque No. 326 dated 29.08.2004	
	(c) Remitted Cheque No. 778 dated 28.08.2004 to Bank	
	(d) Sold Tender Forms	60
2-9-	Paid by Cheque No. 329 to Contractor 'C', his 2 nd Running Account bill for the work "Construction of a new Block for a Hospital Building". The particulars are :-	
	(i) Total value of work actually measured up-to-date	1,56,000
	(ii) Total up-to-date Advance Payments	42,000
	(iii) Total up-to-date Secured Advances	10,000
	Total Payments made in the 1 st Running Account Bill	78,000
	Total value of work since previous Bill	95,000
	Recoveries - Cost of cement supplied	8,000
	Hire charges of Tools & Plant	750
	Water Charges	1,250
	Security Deposits @ 10% and Income Tax @ 2% of the work done since previous bill	
3-9-	Paid M/s. Cement Corporation of India for cement purchased from them vide Cheque No. 330.	42,500
	Assistant Engineer 'P' rendered account of Temporary Advance: Freight charges & Cartage of Cement Rs.1450 : Cash returned Rs.150	
4-9-	Account rendered by Storekeeper 'Q' :	
	Railway freight for Tools and Plant	450
	Carriage and Coolie Charges	325
	His Imprest was recouped by Cheque No. 331	

P. T. O.

5-9-		Cheque No. 326 was received back from the Contractor stating that he was refusing payment. The Executive Engineer ordered the cheque to be cancelled pending settlement of the claim.	
8-9-	(i)	Made local purchase of Stationery	450
	(ii)	Deposited deposit-at-call receipt into the Bank	
9-9-		Issued fresh Cheque No. 332 in lieu of time expired Cheque No. 868 dated 04.01.2004	12,000
15-9-		Cash taken out of the chest by the Executive Engineer for payment to labour at work site	1,200
16-9-		Purchased Service Postage Stamps by Cheque No. 333	300
22-9-		On return from tour, the Executive Engineer submitted muster rolls for Rs.1,200 for labour engaged on construction of a school building and refunded unpaid wages of Rs.30 in cash.	
29-9-	(i)	Drew Self Cheque No. 334 for cash for chest	1,600
	(ii)	Earnest Money received from 4 tenderers @ Rs.2000, of which Rs.6000 was refunded and Rs.2000 remitted into the Bank	
30-9-	(i)	Drew Cheque No.335 for Salary-Gross Amount Recoveries :- Income Tax Rs.1,600 ; Licence fee Rs.2,350 ; Motor car advance Rs.500 ; G.P.Fund Rs.2,250; Central Govt. Employees Group Insurance Rs.720	42,300
	(ii)	Paid work-charged staff for repair of office building	1,250
	(iii)	Cash verified and found short by Rs.3	

(20 marks)

Q. No. 2. Post the following transactions in the ledger account of M/s. Simplex & Co., close it and also work out the closing balance with details.

1-8	Opening Balance	Rs.
	Work 'A' : Secured Advance	13,000
	Advance Payment	25,000
	Material Issued	7,000
	Work 'B' : Cost of material issued	5,000
4-8	Issued material for Work 'B'	3,000
8-8	Muster Roll paid on behalf of Contractor for Work 'A'	600
8-8	Cost of material issued for work 'C'	4,450
9-8	Paid carriage charges for the above material as is was stipulated to be supplied at site	170
12-8	Cost of material issued for Work 'A'	5,000
12-8	Carriage of above material at site, stipulated to be issued at Stores	250
16-8	Cost of further material received from Bombay for Work 'A'. Freight and carriage charges paid by Government Rs.450. Demurrage charges Rs.300 paid in respect of the above material due to default to clear the wagon in time by the Contractor	10,000
22-8	2 nd and Final Bill paid for Work 'A'	
	Payment due as per this Bill	91,000
	Recoveries besides Income Tax and Security Deposit	
	Hire charges of Tools and Plant	800
	Recovery due for another Work	2000
	All recoveries and Advances adjusted	
30-8	1 st Running Account Bill paid for Work 'C':-	
	Advance Payment	15,000
	Secured Advance	12,500
	Recovered the cost of material issued up-to-date	

(20 marks) Contd.P/3...

Q. No. 3. Post the following transactions in Works Abstract of a Major Work 'X' for May 2004.

- (I) Vr.8. Prepared Muster Roll for Rs.9,000 out of which Rs.8,500 were paid and Rs.500 remained unpaid. The details of the Muster Roll were as follows :-
- | | |
|------------|----------|
| Earth work | Rs.3,600 |
| Brick work | Rs.2,400 |
| R. C. C. | Rs.3,000 |
- (II) Vr.15. Paid Rs.3,000 on account of salary of Work Charged Staff which included Rs.500 towards salary of previous month.
- (III) Vr.21. Paid to Cement Corporation of India Rs.81,000 being 90% advance payment against Railway receipt showing despatch of 50 metric tonne of cement chargeable to work.
- (IV) Vr.24. Carried out necessary adjustment on receipt of material mentioned at item (III) above.
- Vr.25. Rs.500 were spent on cartage for bringing the material from railway siding to site of work.
- (V) T.E.15. 4 Cubic Metre of timber was issued to Contractor 'X' from Store at the agreed rate of Rs.2,250 per Cu. M. and the stock issue rate being Rs.2,000 per Cu. M. plus 5% storage charges.
- (VI) T.E. 18. Transferred 5 M.T. of cement from this work to another Division. Rs.2,000 per tonne was then prevailing market rate.
- (VII) T.E. 19. Stores valuing Rs.36,000 issued to Contractor 'A' in February, 2004 but the amount was wrongly debited to the sub-head 'Material' now adjusted to proper head.
- (VIII) Vr.28. Paid first Running Account Bill to Contractor 'B'
- | Item | Value of work in Rs. |
|-------------|----------------------|
| Earth work | 36,000 |
| Brick work | 21,000 |
| R.C.C. work | 54,000 |
| Wood work | 46,000 |
- Rs.30,000 towards Advance Payment for Brick work done but not measured, and Secured Advance of Rs.20,000 for Wooden Planks brought to site of work by the Contractor were paid. Recovery of 2 M. T. Angle Iron valuing Rs.12,000 issued to Contractor in April, 2004 was also made Security Deposit recovered at 10%.

(20 marks)

P. T. O.

Q. No. 4. Write short notes on :-

- (a) Lapsed deposits
- (b) Re-appropriation of funds
- (c) Muster Rolls

(7+7+6=20 marks)

Q. No. 5.(a) Describe the procedures to be followed for remittance to the Treasury.
(b) Describe the rules relating to drawal of personal bills of Gazetted Government Servants.

(14+6=20 marks)

Q. No. 6. Differentiate between the followings (any four) :

- (a) Administrative approval and Technical sanction.
- (b) Deposit works and Local loan works.
- (c) Direct charges and Indirect charges.
- (d) Secured advance and Security deposit.
- (e) Recoverable payments and Running account.

(4x5=20 marks)

Q. No. 7. Classify the following (any five) :

- (i) Construction of State Highway out of Capital.
- (ii) Repairs of National Highway.
- (iii) Construction of Headmaster's quarter in a School Building.
- (iv) Construction of a Medical College Building.
- (v) Construction of a High Court Building (Estimated cost Rs.35 lakh).
- (vi) Repairs to a district jail.
- (vii) Repairs to the Office of the Director of health Services.

(5x4=20 marks)

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AND ACCOUNTS SERVICE, THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

December, 2009

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) State briefly the various steps for setting up organisational structure in an office. 16
- (b) Comment on the following statements.
 - (i) Office circular and office notes mean the same thing.
 - (ii) A memorandum is different in format from a letter. 2+2
2. State briefly the factors to be considered while determining the size of working capital of an enterprise. Can working capital be negative ? 10+5
3. A shipment of produce is being made by a firm in London to a firm in Kolkata. Describe (i) What documents are referred to above and (ii) Explain in detail how they would reach the Kolkata firm. 15
4. (a) Discuss the important factors that are used in the determination of freight rates in road transport. 6
- (b) Distinguish between capital market and money market. 4
- (c) State the purposes for which the state financial corporations were set up. 5
5. Write notes on the following :
 - (a) Staffing
 - (b) Bank Rate
 - (c) Accommodation Bill. 15

Group-B

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

6. (a) What are the essentials of a contract ? Is a contract vitiated if free consent is not obtained ? 16
- (b) A who is the manager of a firm agrees to pass a contract to X if X paid A Rs.2000 privately. Is it valid and enforceable? 4
7. Distinguish between an unpaid seller's right of lien and right of stoppage in transit. 15

P.T.O.

8. (a) What is the significance of 'object clause' of a memorandum of association ? 5
- (b) State the difference between a Managing Director and a whole time Director. 5
- (c) Indicate the type of meeting at which the following items of business can be transacted.
- (i) To re -elect a Director.
 - (ii) To alter the articles of association.
 - (iii) To adopt statutory report.
 - (iv) To recommend dividend.
 - (v) To appoint a new trustee for debentures holders. 5
9. What are the various ways in which a contract may be discharged ? 15
10. Write notes on the following :
- (a) Essentials of contract of sale.
 - (b) Implied warranties in an auction sale.
 - (c) Certificate of incorporation. 15
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HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL
AUDIT & ACCOUNTS SERVICE

December, 2009

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. You are required to prepare Trading and Profit and Loss Account for the year ended 31st December, 2008 and a Balance Sheet as on 31st December, 2008 from the following information :

	<u>01-01-2008</u>	<u>31-12-2008</u>
	<u>Rs.</u>	<u>Rs.</u>
Creditors	15,770	12,400
Expenses Outstanding	600	300
Sundry Assets	11,610	12,040
Stock	8,040	11,120
Cash in Hand and at Bank	6,960	8,080
Debtors	?	17,870
Details of the year's transaction:-		
Cash and Discount Credited to Debtors		64,000
Returns from Debtors		1,450
Bad Debt		420
Sales - Cash and Credit		71,810
Discount allowed by Creditors		700
Returns to Creditors		400
Capital introduced (paid into Bank)		8,500
Collection from Debtors (paid into Bank)		62,500
Cash Purchases		1,030
Expenses paid by Cash		9,570
Drawings by Cheque		430
Purchase of Machinery by Cheque		3,180
Cash payments into Bank		5,000
Withdrawn from Bank into Cash		9,240
Cash in hand at end		1,200
Payment to Creditors by Cheque		60,270

2. B Ltd. has three operating Departments. The details of operation of each department during 2008 are as follows :-

	<u>Dept. I</u>	<u>Dept. II</u>	<u>Dept. III</u>
	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Opening Stock (out of local purchase)	80,000	1,00,000	1,20,000
Purchase	3,00,000	4,00,000	5,00,000
Sales	4,00,000	6,00,000	8,00,000
Transfer to Dept. III	1,35,000	-	-
Closing Stock	50,000	50,000	50,000
Common Expenses :-			
Selling Expenses	45,000		
Depreciation	27,000		
Administration Expenses	1,00,000		

Stock of Dept. III includes 30% transfer from Dept. I. Dept. I transfers goods to Dept. III at normal selling price less 10%.

Prepare Departmental Trading A/c, Profit and Loss Account and ascertain the net profit of the Company after considering the following:-

	<u>Dept. I</u>	<u>Dept. II</u>	<u>Dept. III</u>
	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>
Fixed Assets	7,20,000	4,00,000	3,20,000
Administration Expenses	4/10	3/10	3/10

16

3. A fire occurred in the godown of X Ltd. on 9th March, 2009, destroying the entire stock. The books and records were saved from which the following particulars were ascertained :

	<u>Rs.</u>
Sales for the year 2008	10,01,000
Sales for the period 01.01.09 to 09.03.09	3,00,000
Purchase for the year 2008	8,00,000
Purchase for the period 01.01.09 to 09.03.09	1,25,000
Stock on 01.01.08	3,31,000
Stock on 31.12.08	3,85,000

The company has been following the practice of valuing the stock at actual cost plus 10%. Included in the stock on 01.01.2008 were some shop-spoiled goods which originally cost Rs.2000, but were valued at Rs.1100. These goods were sold during the year 2009 for Rs.1000. Subject to these, the rate of gross profit is same. Stock salvaged Rs.10,000. policy value Rs.2,00,000. You are required to ascertain the net claim for the value of stock destroyed following the 'average clause'.

16

4. On 1st January, 2009, goods at an invoice price of Rs.1,32,000 were consigned by Mr. C of Kolkata to their agent Mr. Kamal of Kanpur at a proforma invoice of 20% profit on cost. Mr. C paid freight charges Rs.4000. Mr. Kamal was allowed 5% ordinary Commission and 2% del credere Commission on gross sales. He is also entitled to 10% of the net profit as extra Commission after charging such Commission. The expenses incurred by the consignee were Rs.1020 as landing charges and Rs.3000 as godown rent. 3/4th of the goods were sold at a profit of 25% on sales. 1/10th of the balance of goods were destroyed by fire and insurance company admitted a claim of of Rs.6000. Prepare consignment Account, Kamal's Account and stock destroyed Account in the books of Mr. C. 15
5. On 1st January, 2009 Mr. X drew three bills of exchange upon Mr. Y for Rs.10,000, Rs.8,000 and Rs.6,000 respectively, payable after three months, Y accepted the same. Mr. X retained the 1st bill till maturity, discounted the 2nd bill with a bank on 1st February, 2009 at a discounting charge of 6% p.a. and endorsed the third bill to Mr. Z in full settlement of a claim of Rs.6200 on 4th February, 2009. On maturity the 1st and 3rd bills were honoured, but the 2nd bill was dishonoured, bank charged noting charge Rs.50. Mr. X drew a new bill upon Mr. Y for the balance due together with interest @ 5% p.a. payable after four months, Y accepted the same.
- On maturity of the last bill Mr. Y became involvent and a final dividend of 20 paise in a rupee was realised from his estate on the date of maturity of the last bill.
- Give journal entries in the books of both the parties. 8+8

Group - BAnswer any three questions.

6. How you will verify :-
- Patent,
 - Sundry Debtors,
 - Work-in-Progress,
 - Investment. 4x4
7. Define Government Company. How is the auditor of a government company appointed? How is he removed? State the duties of the government auditor. 4+4+4+4
8. (a) "Internal audit can not replace internal check" - Examine.
(b) "Verification of stock is a difficult proposition" - Explain. 8+8

9. Mention the special points in auditing the accounts of a "Medical College". 16
10. (a) What do you mean by 'Vouching'?
- (b) How you will vouch the following :
- i) Travelling Expenses paid.
 - ii) Rent Received.
 - iii) Dividend received from a foreign company. 4+4+4+4
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HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL
AUDIT & ACCOUNTS SERVICE

December, 2009

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) Direct cost and Indirect cost;
- (b) Lay out of plant;
- (c) Just in time inventory system;
- (d) Overtime wage and its treatment in cost accounts;
- (e) Allocation and apportionment of overhead;
- (f) Joint product and By-product;
- (g) Margin of safety;
- (h) Zero-base budgeting.

5x4

2. (a) From the following information, compute the value of raw materials purchased :

	<u>Rs.</u>
Opening stock of raw materials	10,000
Closing stock of raw materials	15,000
Direct wages	1,05,000
Factory overhead	50% of direct wages.
General overhead	10% of works cost.
Cost of production	3,52,000

(b) A manufacturer furnished the following information relating to the production of 2000 units of 'Product-X' for the year 2008 :

	<u>Rs.</u>
Direct materials	2,00,000
Direct wages	1,50,000
Indirect wages (50% fixed)	40,000
Consumable stores (70% variable)	30,000
Office rent (100% fixed)	60,000
Selling expenses (40% variable)	80,000

In 2009, it is estimated that production will be increased by 50%. The cost of both material and labour will go up by 20%. You are required to compute the selling price per unit of 'Product - X' for the year 2009 if the manufacturer wants to earn a profit of 20% on sales.

6+10

P.T.O.

3. (a) Z Ltd. provides you the following information :
- | | |
|--|---------------|
| Reorder Level | 65,000 units. |
| Reorder Quantity | 40,000 units. |
| Maximum Stock Level | 90,000 units. |
| Average lead time in the past | 3.5 days. |
| Difference between maximum and minimum lead time | 3 days. |

Determine the maximum and minimum usage rates and lead times.

- (b) A publishing house purchases 2000 units of a particular item per year at a unit cost of Rs.20.
The ordering cost per order is Rs.50 and the inventory carrying cost is 25%.
Find out the optimal order quantity and its total associated cost.
If 2.5% discount is offered by the supplier for the purchase in lots of 1000 units, should the publishing house accept the offer ? 6+10

4. (a) State in brief the reasons for the difference between the profits shown in the cost accounts and those shown in the financial accounts of a manufacturing concern.
- (b) The net profit of a manufacturer appeared at Rs.84,440 as per financial records for the year ended 31st December, 2008. The cost books, however showed a net profit of Rs.1,06,200 for the same period. A scrutiny of the figures from both the sets of accounts revealed the following facts :
- i) Depreciation charged in financial accounts Rs.5600, while recovered in cost accounts Rs.6250;
 - ii) Works overhead under-absorbed in cost accounts Rs.1550, while office overheads over-recovered in cost accounts Rs.850;
 - iii) Interest on loan(credit) not included in cost accounts Rs.4000;
 - iv) Loss due to obsolescence charged in financial accounts Rs.2840;
 - v) Bank interest and dividend received Rs.375(not included in cost books);
 - vi) Income tax paid Rs.20,100(charged in financial records only);
 - vii) Loss due to depreciation in stock values(charged in financial accounts) Rs.3,375;
 - viii) Stores adjustment (credited in financial accounts) Rs.230.

Prepare a statement showing the reconciliation between the figure of net profit as per cost accounts and the figure of net profit as per financial accounts. 6+10

5. (a) What is contribution ? How is it different from profit ?
- (b) The following data relate to a manufacturing company :

	Total sales Rs.	Total cost Rs.
Year ended 31st December, 2008.	6,66,900	5,95,080
Year ended 31st December, 2009.	7,35,300	6,42,960

Assuming stability in prices, with variable costs carefully controlled to reflect pre-determined relationships, and an unvarying figure for fixed costs, calculate :

- i) Profit-Volume ratio;
 - ii) Fixed cost;
 - iii) Percentage of fixed cost to sales;
 - iv) Break-even point;
 - v) Margin of safety for the years 2008 and 2009. 4+12
6. (a) What is 'Management Accounting' ? State the objectives of management accounting.
- (b) Distinguish between 'Cost Accounting' and 'Management Accounting'. 8+8

7. Product - Y is obtained after it passes through three distinct processes. The following information is obtained from the accounts for the month of November, 2009 :

	Process-I (Rs.)	Process-II (Rs.)	Process-III (Rs.)	Total (Rs.)
Materials	2,600	1,980	2,962	7,542
Wages	2,000	3,000	4,000	9,000
Production overhead	-	-	-	9,000

1,000 units at Rs.3 were introduced in Process-I. There was no stock of materials or work in progress at the beginning or end of the month.

The output of each process passes direct to the next process and finally to the finished stores. Production overhead is recovered on the basis of wages.

The following additional data are also provided to you :

	Output during the month	% of Normal loss to the input	Scrap value per unit (Rs.)
Process-I	950 units	5%	2
Process-II	840 units	10%	4
Process-III	750 units	15%	5

Prepare Process Accounts and work out the selling price per unit of Product - Y so as to realise a profit of 20% on selling price. 16

8. (a) Explain the concept of 'Standard Costing'.
- (b) A manufacturing company planning the production of 1000 units of a particular item, calculated its unit standard costs as under :

Materials - 10 kgs. at Rs.5 per kg.

Labour - 3 hrs. at Rs.8 per hour.

The target of 1000 units was achieved, but the following unit costs were recorded :

Materials - 11 kgs. at Rs.4.50 per kg.

Labour - 2.5 hrs. at Rs.10 per hour.

Calculate :

- i) The material cost variance;
- ii) The material price variance;
- iii) The material usage variance;
- iv) The labour cost variance;
- v) The labour rate variance;
- vi) The labour efficiency variance;
- vii) The total cost variance.

4+12

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AUDIT & ACCOUNTS SERVICE

December, 2009

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

Time Allowed—2 Hours

Full Marks—40

The figures in the margin indicate marks for each question.

1. निम्नलिखित में से किसी एक का हिंदी में अनुवाद कीजिए :

12

- (क) When we look at World history, we see the most deadly and destructive wars have been those fought between western nations. World War I and II led to the most ever people being killed or wounded, the most home razed, cities burned and infrastructures destroyed.
- (ख) The laws of nature are always uniform and universal. There is no such thing as an exception. Anything that is born must be subject to death, and that which has a beginning must have an end, it is a eternal truth.

2. निम्नलिखित में से किसी एक का अंग्रेजी में अनुवाद कीजिए :

12

- (क) अन्य देशों की भाँति सोवियत संघ में भौतिक-विज्ञान और समाज विज्ञान पर अधिक बल है। शिक्षा का यहाँ व्यावहारिक जीवन के साथ प्रत्यक्ष और घनिष्ट संबंध है। इसीलिए भौतिक जीवन के विकास में सहायक विषयों पर स्वाभावतः अधिक ध्यान रहता है और ज्ञान के औद्योगिक पक्ष को अपेक्षाकृत अधिक महत्व दिया जाता है।
- (ख) फुटबॉल, हॉकी, कुरती — इन सभी से उन्हें प्रेम था। फुटबॉल का मैच होने पर ज़रूर देखने जाते थे। भीड़ में साथ छूट जाता तो मैं एक ओर खड़ा हो कर उनकी राह देखने लगता था। सैंकड़ों नर मुँहों के रूपर उठा हुआ उनका शीश दूर से ही देख कर पहचानने में दिक्कत न होती।

3. 'रक्तदान शिविर' में रक्त दान देने की आवश्यकता पर प्रकाश डालते हुए अपनी छोटी बहन को एक पत्र लिखिए।

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4. अपने मुहल्ले में पेय जल का प्रबंध करने के लिए नगर निगम के अध्यक्ष को एक प्रार्थना पत्र लिखिए।

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[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, 2009

HINDI DICTATION (Written)—PART I

Time Allowed—20 Minutes

Full Marks—20

DICTATION : 10 Minutes

REVISION : 10 Minutes

यात्रा करने के कई तरीके हैं। एक तो यह कि आप सोच विचार कर निश्चय कर लें कि कहाँ जाना है, कब जाना है, कहाँ-कहाँ घूमना है, कितना खर्च होगा। फिर उसी के अनुसार छुट्टी ले लीजिए, टिकट कटाइए, सीट या बर्थ बुक कराइए, होटल या डाक बंगला को सूचना दे कर सुरक्षित कराइए—और तब चल पड़िए। यह व्यवस्थित तरीका है। और इसमें मजा बिल्कुल नहीं है यह भी नहीं कहा जा सकता, क्योंकि बहुत से लोग ऐसे यात्रा करते हैं और बड़े उत्साह से भरे वापस आते हैं।

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AUDIT & ACCOUNTS SERVICE

December, 2009

BENGALI (TRANSLATION AND LETTER WRITING) - Part I
(Written)

Time Allowed : 2 Hours

Full Marks : 40

১. বাংলায় অনুবাদ করুন :

There is another way of flattering important people which has become very common, I notice among writers in the news papers and elsewhere. It consists in applying to them the phrases 'simple', or 'quiet', or 'modest', without any sort of meaning or relation to the person to whom they are applied.

অথবা

It was with a certain feeling of loneliness that we watched our cheerful companions slowly descending the ridge, but we had much to do. We removed our oxygen sets in order to conserve our supplies and set to work with our ice-axes to clear the tiny platform. 12

২. ইংরেজিতে অনুবাদ করুন :

বাড়িটা নিখিড় জঙ্গলে ঢাকা। গ্রামের সব বাড়িই এই রকম। যেখানে জঙ্গল নাই, সেখানে খানা ডোবা; দুই-একটা মাঝরি সাইজের পুকুরও আছে, সব জলে টাইটুয়ুর !

অথবা

আজ মে ঝাঁচিয়া আছে কিনা জানি না। কারণ বহুবৎসর পূর্বে একদিন এটি প্রত্যয়ে ঘরবাড়ি, বিষয়-আশয়, আত্মীয়-সুজন সমস্ত পরিত্যাপ করিয়া সেই যে এক বস্ত্রে মা মার ত্যাপ করিয়া চলিয়া গেল, আর কখনও ফিরিয়া আসিল না। 12

৩. যে কোনো দু'টি বিষয় নিয়ে দু'টি পত্র রচনা করুন :

(নামের পরিবর্তে 'ক' ও ঠিকানার পরিবর্তে 'খ' লিখুন :)

(অ) শিক্ষা প্রতিষ্ঠানে স্নাতকোত্তর নয়ে যা চলে তাকে বিকৃত ও রুচিহীন কিছু ছাত্রের পৈশাচিক আন্দোলনের বহিঃ প্রকাশ বলে অনেক ঘন করেন। এই সম্পর্কে আপনার সৃষ্টিবৃত্তি যতামত জানিয়ে মা বাদ পত্র প্রকাশের জন্য একটি পত্র রচনা করুন।

(আ) সমসাময়িক আন্দোলন ও সৃষ্টিবৃত্তি প্রবন্ধের ক্ষেত্রে সরকার অপ্রাধিকার না দিলে ভারতবর্ষের বেকার সমস্যা সমাধানের জন্য কোন পথ নেই। এই বিষয় নিয়ে সরকারের দৃষ্টি আকর্ষণের জন্য মা বাদপত্র প্রকাশ উপযোগী একটি পত্র রচনা করুন।

(ই) বর্তমানে দেশ আদর্শহীন রাজনীতি ভারতবর্ষের পণ্যতান্ত্রিক ব্যবস্থাকে সম্পূর্ণভাবে কালিয়ালিঙ্গ করেছে। সমস্যাটির সুদূর প্রসারী প্রভাবের কথা জানিয়ে কথুকে একটি চিঠি লিখুন।

(ঈ) সুরাস্রব্দ, বিচ্ছিন্নতাবাদ ও উগ্রদাপ্পদায়িকতা ভারতবর্ষের স্রাব্দিক জন জীবনে এক গভীর ক্ষয় নিয়ন্ত্রণ করেছে। বিদেশী কোন কথুকে এই বিষয় নিয়ে একটি চিঠি লিখুন।

8x2

