

AD-1

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

June, 2009

P a r t - 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. All question carry equal marks

- Q 1. a) What are the principles of Central Audit? 15 marks
b) What are the objects of Local Audit? 05 marks
- Q 2. a) How Transfer Entries are prepared from one head of account to another? 05 marks
b) What is Statutory Authority? 15 marks
- Q 3. Describe the process of daily closing in non-Banking Treasuries. 20 marks
- Q 4. What are the important points to be looked into by the Auditors of the Accountant General's Office while checking the vouchers furnished in support of accounts? 20 marks
- Q 5. Describe how codes have been allotted to Heads of Accounts. What is the range of code numbers allotted? What is a "detailed head"? 20 marks
- Q 6. a) What is Audit Control & Function? 08 marks
b) Describe briefly the financial arrangements embodied in the Constitution of India. 12 marks
- Q 7. Write short notes on the followings:
a) Public Account
b) Annual Financial Statement
c) Non-tax Revenue
d) Resource Operation 5x 4= 20 marks

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

June, 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 No.s 1 & 2 which are compulsory and any four questions from the rest.

Q.1 Write short notes on:

- a) Identification of Pensioners
- b) Monthly Closing of Accounts
- c) Hospital Leave
- d) Next below Rule

(4X 5M)

Q.2 a) Differentiate between "Reduction to lower stage in a time scale" and "Reduction to a lower grade or post".

(10 M)

b) Explain the terms "Muster Roll" and "Measurement Books".

(10M)

Q.3 What are the rules governing the maintenance of inventories of Government stores?

(15M)

P. T. O.

Q.4 Explain the procedure to be followed for final payment of Provident Fund Accumulation.

(15M)

Q.5 Detail the general principles of allocation of expenditure between capital and revenue.

(15 M)

Q.6 a) What is the classification adopted for contingent charges?

(8 M)

b) Explain "Communication of sanction to the Accountant General".

(7 M)

Q.7 Please detail the form of maintenance of Government Accounts.

(15 M)

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

JUNE 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 four from the rest

(All questions carry equal marks)

(Quote Authority in support of your answer where necessary)

Q. No. 1 Post the following transactions in the Cash Book of Executive Engineer, Building Division for the month of February 2008 and close the Cash Book giving an analysis of the Cash balance :-

	Rs.
1-2 Opening Balance:	
(i) Notes and Coins	1330
(ii) Revenue Stamps	20
(iii) Cheque No. 327 dated 31.01.2008 in favour of Contractor PQR for construction of a school building lying undelivered	2800
(iv) Hand receipt for imprest with Assistant Engineer A	400
(v) Hand receipt for temporary advance with Assistant Engineer B	750
(vi) Service Postage Stamps	220
(vii) Bank demand draft dated 30.01.2008 from a subordinate on account of rent of Rest House recovered	175
(viii) Deposit at call Receipt of State Bank of India received from M/s Govindan & Co. as earnest money	1000
(ix) Self Cheque No.328 dated 31.01.2008	2000
2-2 Bank demand draft dated 30.01.2008 is encashed and credited into treasury	175
3-2 Self Cheque dated 31.01.2008 is encashed	2000
4-2 Paid by Cheque No.329, 1 st & Final Bill of contractor Ravindran & Co. for the work of "Additions and alterations to Chief Engineer's Office":	
(a) Value of work done	7310
(b) Recoveries on account of	
(i) Security Deposit 10%	
(ii) Cost of stores issued from stock and debited direct to the work	579
(iii) Decretal amount against a decree of a court	300
(iv) Income Tax	200

7-2	Account of Temporary Advance rendered by Assistant Engineer B :	
	(i) Paid Muster Roll for maintenance of a school	600
	(ii) Amount lost by him	30
	(iii) Balance returned in cash	120
9-2	Renewed cheque dated 27 th October 2007 issued in favour of Anandan & Co. by issue of cheque No.330	3280
11-2	Deposit-at-call Receipt sent to the Treasury for credit as Miscellaneous Receipts of the Division	1000
13-2	Sold Revenue Stamps for Rs.10/-	
16-2	Assistant Engineer A rendered account for Rs.320 which is recouped in cash as under:-	
	(i) Repairs of Tools & Plant	150
	(ii) Contingent Expenditure	140
	(iii) Unauthorized Expenditure incurred by him	30
19-2	Received a Chalan dated 17.02.2008 from a subordinate on account of sale of dry trees credited directly into the Treasury	300
21-2	Cheque No.327 dated 31.01.2008 is delivered to the contractor PQR	2800
22-2	Paid in cash	
	(i) Advertisement Charges	130
	(ii) Railway freight & Demurrage	270
25-2	Payment to labourers in cash for watering of trees in a Rest House .	460
26-2	Paid to contractor Nair & Co., First & Final Bill, for construction of Platform in School vide Ch. No.331	3000
	(i) Total value of work done	Rs.3800
	(ii) Less deduction on account of:	
	(a) Cost of Cement charged to work	Rs. 720
	(b) Hire charges of Mixers	Rs. 80
28-2	Disbursed pay of the staff by drawal of a Self Cheque No.332 with following details :-	
	(i) Gross Pay	40200
	(ii) Less deductions on account of :	
	(a) Income Tax	300
	(b) General Provident Fund	1900
	(c) Recovery of House Building advance	1000
	(iii) Net payment drawn	37000

(Marks 20)

Q. No. 2 Post the following transactions of a month in the ledger account of a contractor and close the ledger.

Opening balance :-	Rs.1,000
Secured Advance – Work A	Rs.1,500
Advance Payment – Work B	Rs. 500
Amount withheld from bill for Work C	Rs.4,000
(i) Security Deposit received in cash for Work B	Rs. 800
(ii) Materials issued to him for Work C	
(iii) Payment made for work done and measured in respect of 2 nd Running Account Bill Work B – Rs.5,200 less adjustment of advance.	
(iv) Hire charges for Tools and Plant supplied for Work C Rs.250	
(v) Fine of Rs.200 imposed for slow progress of work in Work A.	
(vi) 3 rd On Account Bill for work done in respect of Work A – Rs.10,300 less adjustment of all amounts due from him and 10% Security.	
(vii) Measured further work done for Rs.4,000 in respect of Work C and prepared the final bill.	

(Marks 20)

Q. No. 3 Post the following transactions in the Works Abstract for a Major work of "Constructing a College Building" at Karnal for the month of May 2008.

4-5	Vr. 5	Paid to contractor 'X' as under :-	Rs.
		(i) Earth Work	20,000
		(ii) Cement concrete in foundation	60,000
		(iii) Brick work in cement	18,000
		(iv) Advance Payment for wood work	16,000
		(v) Secured Advance	22,000
		Recoveries:- Cost of materials	9,000
		Hire charges of concrete mixers	2,000
		Security with-held	3,000
8-5		Materials issued from Stock charged to Work	21,000
9-5	T.E. 6	Stores issued to contractor 'A' in March 2008 wrongly debited to 'Materials' now adjusted under proper sub-head	3,000
13-5	Receipt	Amount paid to labour on behalf of contractor 'A' on 07.05.2008 Vr. No. 8 recovered in cash	2,000
18-5	T.E.10	2.5 tonnes of cement issued to contractor 'A' from Stock. The issue rate being Rs.2,800 per tonne and the agreed rate of supply is Rs.2,600 per tonne.	
22-5	Vr. 19	Paid muster roll for rectifying defects in work (recoverable from contractor 'A')	2,000
		Gross Unpaid	100
28-5-	Receipt	Surplus steel valuing Rs.6,000 borne on the Material at site Account sold by public auction for Rs.6,500	

(Marks 20)

Q. No.4 Write short notes on **any four** :

- a) Measurement Book,
- b) Security Deposits,
- c) Percentage-Rate tender,
- d) Lump-sum Contract,
- e) Earnest Money Deposits

(Marks 5 X 4 = 20)

Q. No. 5 What are the initial records on which the accounts of works are based? Describe briefly.

(Marks 20)

Q. No. 6 Classify **any four** :-

- (a) Compensation for crops damaged by Canal breach in a Medium Commercial Irrigation Project.
- (b) Notice Boards "Road Closed" prepared at a cost of Rs.100 in connection with repairs to a District Road.
- (c) Hire of chairs and tables for the camp office of an Executive Engineer pending purchase of new furniture.
- (d) Cost of electric installations in a Government High School.
- (e) Cost of electricity consumed in an Executive Engineers' Office.

(Marks 4 X 5 = 20)

Q. No. 7 Distinguish between **any four** :-

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

(Marks 4 X 5 = 20)

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June, 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. What is business ? Discuss the nature and scope of business. 20
2. What is Retail Trade ? Discuss the features of Retail Trade. 15
3. Discuss the advantages and disadvantages of Inland Waterways Transport. 15
4. Discuss the functions of warehousing. 15
5. Write notes on the following :
 - (a) Decentralised filing system
 - (b) Bonded warehouse
 - (c) Features of Bill of Exchange. 15

Group - B

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

6. What is consideration ? Discuss the rule that a stranger to a contract cannot sue on the contract and the exceptions to that rule. 20
7. What do you understand by 'Caveat emptor' ? Are there any exceptions to its application to sale of goods ? Discuss. 15
8. Discuss the provisions of the companies Act, 1956 relating to Special Audit and Cost Audit of accounts of a company. 15
9. Write notes on the following :
 - (a) Government company
 - (b) Hire-purchase system under the Sale of Goods Act
 - (c) Quasi-contract. 5x3

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AUDIT & ACCOUNTS SERVICE

June, 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. From the following balances extracted from the books of Sri Raja' Ghosh prepare the Trading and Profit & Loss Account for the year ended 31st December, 2008 and a Balance Sheet as on that date.

	<u>Rs.</u>		<u>Rs.</u>
Plant & Machinery	4,00,000	Capital	5,00,000
Furniture	1,20,000	Sales	6,69,200
Stock (1.1.2008)	45,000	Provision for bad debts	25,000
Purchases	3,00,000	10% Loan (taken on 1.7.08)	1,00,000
Sundry Debtors	2,00,000	Discount	4,000
Interest on Loan	4,000	Creditors	93,000
Return inward	5,000	Bills payable	50,000
Fire Insurance Premium	9,000	Outstanding Salary	5,000
Salaries	94,000	Bad debts recovered	2,000
Wages	46,000		
Bills Receivable	72,000		
Rent	18,200		
Bad debts	12,000		
Carriage outward	6,000		
Cash at Bank	1,00,000		
Depreciation on furniture	5,000		
Accrued Interest	10,000		
Advertisement (5 years)	5,000		
	14,48,200		14,48,200

The following adjustments are to be taken into consideration -

- (i) Closing stock Rs.55,000 was over valued by 10%.
- (ii) Plant and machinery is to be depreciated by 10% p.a.
- (iii) Goods costing Rs.5,000 were distributed as free sample. Mr. Ghosh had taken goods costing Rs.10,000 for personal use.
- (iv) Fire insurance premium was paid for the year commencing 1.10.08.
- (v) Sundry debtors include Rs.1,000 for goods supplied to proprietor and Rs.6,000 due from a customer who has become insolvent.
- (vi) A credit sale of Rs.1,000 has not been recorded.
- (vii) Rent is payable at Rs.1,000 per month.

P.T.O.

- (viii) Machine of Rs.45,000 purchased on 1.7.08 has been included in purchase account. Wages include Rs.5,000 for installation of the machine.
- (ix) Stock at close include goods worth Rs.2,200 sold but not delivered.
- (x) Provision for bad debt and for discount are to be kept at 5% and 2% on debtors and creditors respectively.
- (xi) Manager of the business is to get commission @ 2.5% on net profit after charging such commission. 8+8+4
2. Amal, Bimal and Kamal are partners sharing profit and losses as 3:2:1. They decide to dissolve their partnership and the Balance Sheet of their firm as at the date of dissolution is as follows .

	<u>Rs.</u>		<u>Rs.</u>
Capital Accounts :		Land & Building	2,60,000
Amal - 3,00,000		Furniture	80,000
Bimal - 2,00,000	5,00,000	Sundry Debtors	4,00,000
Amal's Loan A/c.	1,50,000	Stock	1,70,000
Sundry Creditors	3,50,000	Cash	40,000
		Kamal's Capital A/c.	50,000
	10,00,000		10,00,000

The assets other than cash realise Rs.8,00,000 and the expenses of winding up amount to Rs.10,000. Amal and Bimal are solvent but Kamal is unable to bring in anything. Show the Realisation a/c, Capital a/cs and cash book after applying the Garner Vs. Murray principles. 4+9+3

3. Barsha draws a bill for Rs.25,000 on Trisha, payable 2 months at sight, which Trisha accepts. Barsha endorses the bill to Disha. The bill is dishonoured at maturity and noting charges amount to Rs.100. Trisha requests Barsha to accept a cash payment of Rs.5,100 and draw a new bill for the balance charging interest at 12% p.a. for three months. Barsha agrees, the new bill is drawn and duly accepted. Before maturity of the bill, Trisha becomes insolvent, and a final dividend of 20 paise in a rupee is received from her. Show the journal entries in the books of all the parties. (narrations not required). 16
4. From the following particulars prepare Purchase-Ledger-Adjustment Account and Sales Ledger-Adjustment-Account as they would appear in the nominal ledger.

<u>January 1, 2008</u>	<u>Dr.</u> <u>Rs.</u>	<u>Cr.</u> <u>Rs.</u>	
Balance on purchase ledger	174	2388	
Balance on Sales ledger	2924	48	
<u>December 31, 2008</u>			
Balance on purchase ledger	154	7	
Balance on Sales ledger	7	84	
<u>January 1 to December 31, 2008</u>			
	<u>Rs.</u>	<u>Rs.</u>	
Purchases	13,036	Bills payable	450
Purchase return	512	Bills Receivable	824
Cash paid to creditors	11,686	Payment to clear credit balance on sales ledger accounts	20
Discount from creditors	336	Transfer from sales ledger to purchase ledger	152
Sales	17,442		
Sales-return	234		
Cash received from debtors	15,248		

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Amal's Loan A/c.	1,50,000	Stock	1,70,000
Sundry Creditors	3,50,000	Cash	40,000
		Kamal's Capital A/c.	50,000
	10,00,000		10,00,000

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Cash received from debtors	15,248		

	<u>Rs.</u>
Discount to debtors	564
Discount to debtors subsequently disallowed	36

8+8

5. Rex Ltd. has a hire-purchase department. Goods are sold on hire purchase at cost plus 60%. From the following particulars prepare :

- (i) Hire purchase stock account,
- (ii) Hire purchase Debtors account,
- (iii) Goods sold on hire purchase account,
- (iv) Hire purchase adjustment account,
- (v) Goods repossessed account.

2008, April, 1

	<u>Rs.</u>
Goods with hire purchase customers (at hire purchase price)	64,000
Goods sold on hire purchase during the year (at hire purchase price)	3,20,000
Cash received during the year	2,24,000
Goods repossessed (H.P. instalments unpaid Rs.8,000) valued at	1,200

2009, March, 31

Goods with hire purchase customers (at hire purchase price)	1,44,000
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4+3+3+4+2

Group - B

Answer any three questions.

6. What is meant by the term 'internal check' ? How does it differ from 'internal control' and 'internal audit' ? To what extent can an auditor rely on internal check ? 4+6+6
7. What is an audit note book ? What are its contents ? What purposes do the audit working papers serve ? 4+5+6
8. 'Vouching is the very essence of auditing' - explain. 16
9. What do you mean by a Government Company ? Mention the provisions of the Companies Act, 1956 regarding audit of a Government Company. 4+12
10. Mention the special points in auditing the accounts of a 'College hostel' or 'Charitable institution'. 16

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

June, 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 :-

- Material Control
- Uniform Costing
- Economic Ordering Quantity
- Profit/Volume Ratio
- Abnormal idle time wage and its treatment in cost accounts
- Flexible Budget
- Material Mix Variance
- Over and Underabsorption of overheads

5x4

2. (a) Explain with suitable examples 'Waste', 'Scrap' and 'Spoilage'.

(b) The particulars of receipts and issues of a certain material during March, 2009 are given below :-

Date	Receipts		Issues	
	Units	Rate per Unit Rs.	Date	Units
01.3. Opening Balance	1000	24	3.3.	600
06.3. Purchased	450	25	8.3.	500
12.3. Purchased	600	24	13.3.	250
15.3. Return from Workshop issued on 3.3.	50	-	24.3.	300
			27.3.	500
			31.3.	300
22.3. Purchased	350	26		
28.3. Purchased	500	27		

A shortage of 15 units was found and recorded on 9th March '09. Prepare a Stores Ledger in respect of the material for the month of March, 2009 under LIFO Method.

3+13

3. (a) State the advantages of wage payment under "Differential Piece Rate System"

(b) From the following particulars, calculate the total earnings of a worker :-

Wages bonus is being paid on the following Scale on the basis of percentage of time saved on time allowed :

Time Saved (% of Standard)	Bonus (% of time Saved)
Upto 25%	10%
Above 25% and upto 35%	Plus 20% of time saved above 25% and upto 35%
Above 35%	Plus 30% of time saved above 35%

The worker whose wage rate is Rs.2.40 per hour, takes 50 hours to complete a job, the standard time allowed for which is 100 hours.

4+12

P.T.O.

4. (a) What do you mean by Management Accounting ?
 (b) Explain the tools and techniques used in Management Accounting. 6+10

5. The particulars relating to four machines are as follows :-

	Machine Numbers			
	I	II	III	IV
Cost (Rs.)	50,000	40,000	30,000	20,000
Area occupied (sq.ft.)	500	450	300	250
Light points	10	8	6	4
No. of workers	20	15	8	7
Direct wages (Rs.)	1,500	1,200	1,000	500
Horse Power of Machines	25	20	16	14
Consumable stores (Rs.)	100	80	75	50

The expenses incurred were as follows :-

Rent and Rates	600
Lighting	140
Depreciation	2800
Repairs & maintenance	700
Power	375
Indirect wages	840
Canteen Expenses	100
General Expenses	420

- i) Compute the Comprehensive machine hour rate for a month of 25 working days with 8 working hours on an average.
 ii) Calculate the cost of production of one unit of product A, if the material cost is Rs.15, Labour cost Rs.25 and if processed for 1 hour, 2 hours, 4 hours and 5 hours in Machine I, II, III and IV respectively.

12+4

6. (a) What is Break-Even-Point ?
 (b) X Manufacturing Company gives you the following information :-

	Product A	Product B
Direct Material per unit	Rs.15	Rs.20
Direct Labour per unit	Rs. 5	Rs.10
Variable Overhead (100% of direct Labour)		
Selling price per unit	Rs.50	Rs.90
Fixed Overheads p.a. Rs.15000		

You are required to calculate P/V Ratio and contribution for each product and recommend which of the following Sales mix should be adopted :-

- i) 900 Units of A and 600 Units of B
 ii) 1800 Units of A only
 iii) 1200 Units of B only

3+13

7. (a) Mention four examples of 'key factors' in Production Budget.
 (b) Prepare Material Budget of W Ltd. for estimated production of 10,000 units and 8000 units of products C and D respectively. The production orders of the products show the following consumption for a batch of 1000 units.

Materials	Product C	Product D
	kg.	kg.
01	40	50
02	-	10
03	5	20
04	3	5
05	2	-
	50	85

4+12

8. (a) What are the preliminaries in establishing a system of Standard Costing ?
- (b) The details regarding the composition and the weekly wage rates of labour force engaged on a job scheduled to be completed in 30 weeks are as follows :-

<u>Category of Workers</u>	<u>Standard</u>		<u>Actual</u>	
	No. of labourers	Weekly wage rate per labour	No. of labourers	Weekly wage rate per labour
Skilled	75	60	70	65
Semi-skilled	45	40	30	45
Unskilled	60	30	80	25

The work is actually completed in 32 weeks. Calculate the various labour variances.

4+12

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HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL
AUDIT & ACCOUNTS SERVICE**

June, 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 हिन्दी में अनुवाद कीजिए : 12

(क) From the greek writers we come to know that the Indian led a very simple life and theft was very rare. But some evils like poligamy, the Sati system and slavery had crept into the Indian society. From this description of the Greeks that some poor Indians exposed their daughters for sale in the open market, we can well imagine how much the Indian society had deteriorated.

(ख) Mira Bai was a great worshipper of Krishna who preached in 'Brajhasa', the common language of the people. She preached the value of devotion to Krishna whereby one can get salvation from this endless circle of death and birth. Her devotional songs are very sweet and are still very popular among the masses. There are few who do not love singing her songs. By her devotional songs she did a lot in popularising the Bhakti cult.

2. निम्नलिखित में से किसी एक का अंग्रेजी में अनुवाद कीजिए : 12

(क) आधुनिक हिन्दी साहित्य के निर्माण में प्रारम्भिक वर्षों में जितना योगदान भारतेन्दु हरिश्चन्द्र ने दिया उतना दुसरे किसी एक व्यक्ति ने नहीं। आपने अपनी बहुमुखी प्रतिभा से साहित्य के विभिन्न अंगों को समृद्ध किया। इसलिए आपको 'आधुनिक हिन्दी साहित्य का पितामह' भी कहा जाता है।

(ख) मैं स्वयं फुलो और फुलवारी का शौकीन हूँ, अतः मैं सुन्दर फुलवारी लगवाता। मैं स्वयं खेलों और मनोरंजक गतिविधियों का पक्षपाती हूँ—अतः मैं यथासम्भव शिक्षा को व्यावहारिक तथा मनोरंजक बनाता। यदि मैं प्रधानाचार्य होता तो निश्चय से यह कह सकता हूँ कि सब अध्यापक और सारे विद्यार्थी मुझे अपना अफसर न समझकर अपना साथी या मित्र समझते।

3. 'स्वदेश के प्रति हमारे कर्तव्य' को समझते हुए अपने छोटे भाई को एक पत्र लिखिए। 8

4. अपने मुहल्ले के बच्चों की शिक्षा-व्यवस्था हेतु उचित प्रबंध करने के लिए शिक्षा मंत्री के पास एक प्रार्थना-पत्र लिखिए। 8

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

June, 2009

HINDI DICTATION (Written)—PART I

Time Allowed—20 Minutes

Full Marks—20

DICTATION : 10 Minutes

REVISION : 10 Minutes

गाँव से मक्खनपुर जाते और मक्खनपुर से लौटते समय प्रायः प्रतिदिन ही कुएँ में ढेले-डाले जाते थे। मैं तो आगे भागकर आ जाता था और टोपी को एक हाथ से पकड़कर दूसरे हाथ से ढेला फेंकता था। यह रोजाना की आदत सी हो गई थी। सौंप से फुसकार करवा लेना मैं उस समय का बड़ा काम समझता था। इसलिए जैसे ही हम दोनों उस कुएँ की ओर से निकले, कुएँ में ढेला फेंककर फुसकार सुनने की प्रवृत्ति जाग्रत हो गई। मैं कुएँ की ओर बढ़ा। छोटा भाई मेरे पीछे ऐसे हो लिया जैसे बड़े मृगशावक के पीछे छोटा मृगशावक हो लेता है।

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

June, 2009

BENGALI (DICTATION) - PART I
(WRITTEN)

Time Allowed		Dictation - 10 Minutes
		Revision - 10 Minutes
Full Marks - 20		

দাদা সকাল সকাল দুইটি খাইয়া মান, প্রায় সন্ধ্যার সময় আসেন। ডাক পড়ে,
" বাদল ! " শান্তশিষ্ট শিশুটি জামিয়া উপস্থিত হয়। দাদার জন্য বিশেষ করিয়া
পরনো পরিষ্কার জামা পায়, হাতমুখ যত্ন করিয়া মোছানো। জামিয়াই গোটাভক্ত
চুয়া উপঢৌকন, প্রায় কাঁদ-কাঁদ হইয়া একবার 'একা' একবার 'আনু' -র নাম
উচ্চারণ - যানে, রেখা ও রাণুর হাতে আজ সন্ধ্যা দিনটা নির্ঘাতন পিঁয়ছে।
মান্দুনাসুরূপ লেবেক্ৰ স্প্রাশিত। তারপর আচার দেবা। জুতা রাখিয়া দেওয়া,
চটি জামিয়া তাহার পা দুইখানি পাতিয়া বসাইয়া দেওয়া, হাত - পা ধুইবার সঙ্গে
সঙ্গে ঘুরিয়া বেড়ানো; কোনো দিক ছুঁফেঁপ নাই, যেন কোন বাড়ির ছেলে। দাদা
তৈয়ার হইলে তাঁড়ারঘরে পিয়া দাদার জলযোগের বন্দাবস্তের জন্য মোতামুদন হওয়া,
পানের ডিবা হাতে করিয়া আবার প্রবেশ। তাহার পর বসিয়া বেশ পরিপাটিভাবে
দাদার জলখাবারের রেকাবির ভার লাঘব করা। এই জংশের চতুর্থ অধ্যায় দেখা
যায়, বাদল দাদার সঙ্গে খানিকক্ষণ হড়াহড়ি করিয়া ক্লান্ত হইয়া পশে শুইয়া
পড়িয়াছে। দাদা আস্ত আস্ত তাহার রূপের উপর করাঘাত করিতেছেন এবং
বাদলের পশত জংশের 'ভাত আসছেন, আমি খাচ্ছেন' - শীর্ষক তাহার সুরচিত প্রিয়
গানটি যুদুতর হইয়া মিলাইয়া জামিয়াছে।