

HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

AD-1

DECEMBER-2020

PART - I

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

Time Allowed : 2½ Hours

Full Marks : 100

Pass Marks : 50

ANSWER ANY FIVE QUESTIONS. ALL QUESTIONS CARRY EQUAL MARKS.

1. WRITE ABOUT FINANCE COMMISSION WITH ITS DUTIES AND FUNCTIONS.
2. WRITE THE PRINCIPLES OF ALLOCATION OF EXPENDITURE BETWEEN CAPITAL AND REVENUE ON A CAPITAL SCHEME.

3. WRITE SHORT NOTE ON ANY FOUR OF THE FOLLOWING:

A) TRANSFER ENTRIES 3

B) MONEY BILL

C) CHARGED EXPENDITURE 4

D) VOTED EXPENDITURE 24 12

E) TREASURY INSPECTION

20/15

5X4

4. WHAT ARE THE RESPONSIBILITIES OF ACCOUNTANT GENERAL (ACCOUNTS AND ENTITLEMENTS)?

20/10

5. A) WRITE SHORT NOTE ON 3 's (ECONOMY, EFFICIENCY AND EFFECTIVENESS)

B) WHAT ARE THE MAJOR, MINOR AND DETAILED HEADS? 10/7

6. EXPLAIN THE FORM OF GOVERNMENT ACCOUNTS.

20/15

7. A) WRITE THE RULES OF TRANSFERS OF STORE CHARGES.

B) WHAT IS MUSTER ROLL?



HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS  
OF THE WEST BENGAL AUDIT AND ACCOUNTS SERVICES

**DECEMBER-2020**

**PART-I**

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

Time Allowed: 3 Hours

Full Marks: 100

Pass Marks: 50

Question No 1 is compulsory and answer any four of the remaining questions

The figure in the margin indicate marks for each question

Question 1. Post the following transactions in the Cash Book of Mr. J. Joseph, Executive Engineer, Construction Division No. IV, CPWD, Kolkata for July 2020 indication classification of each item and close the Cash Book giving an analysis of the closing balance as well as explanatory notes where necessary.

1-7	Opening Balance	Rs.
	(i) Note and Coins	2162
	(ii) Revenue Stamps Rs. 30	575
	Postage Stamps Rs. 500	
	Value of Service Book in Stock Rs. 45	
	(iii) Undisbursed TA of work charged employee borne on regular establishment	300
	(iv) Private self cheque of Mr. J. Joseph dated 29-6-2020. Amount was paid to him from chest as it could not be sent to Bank for collection	100
	(v) General Provident Fund Advance	7500
	(vi) National Saving Certificate (Vith Issue) tendered as security by the Cashier	5000
	(vii) Cheque no. 51 dated 30-6-2020 drawn in favour of contractor X in lieu of a cancelled cheque for the work of "Constructing a School Building"	5000
	(viii) Cheque no. 49 dated 29-6-2020 for payment to supplier towards purchase of Office Furniture	9000
2-7	i) Self cheque no. 52 dated 30-6-2020 encashed	2400
	ii) Delivered cheque no 51 dated 30-6-2020 to Contractor as well as cheque for Rs. 9000 to supplier	
	iii) Refunded security deposit to contractor Y Ch. No. 53	8100
	iv) Encashed private self cheque dated 29-6-2020	
	v) Purchased Revenue Stamps	5

	vi)	Supplier returns defective ch. No. 49 dated 29-6-2020 It is cancelled and ch no. 54 for 9000 issued in lieu.	
4-7	i)	Received (out-station)* cheque no. 25 dated 24-6-2020 from a party towards rent of leased land.	6020
	ii)	Cash found excess	35
5-7	i)	Sent the cheque received from party on 4-7-to Bank	
	ii)	Assistant Engineer K Sub Division renders account of Temporary Advance of Rs. 500 as under:-	325
		(a) Petty repairs to office furniture	25
		(b) Carriage on material for Stock	50
		(c) Cash lost	100
		(d) Balance in cash	
6-7	i)	Assistant Engineer L Sub Division holding Imprest of Rs. 1800 renders account with the following details	
		(a) Cost of repairs to residential building	600
		(b) Wages of chowkidar for watch and ward of Godown	1100
		The Imprest was increased to Rs. 2000	
	ii)	Sale proceeds of auction of old Tools and Plant	2000
7-7	i)	Issued postage Stamps (Rs. 150) & sold Revenue stamps(Rs. 5)	
	ii)	The Receipt Scroll received from Bank indicated that (out-station) cheque of party sent to Bank on 5-7-2020 has been **credited by Bank.	
		<b>** Bank charged Rs. 10 as commission "has been deleted, as it is incorrect.</b>	
8-7	i)	Received by Assistant Engineer J Sub Division rent of residential building Rs. 3500 in cash on 6-7-2020, remitted to bank on same day. Received Bank Chalan in the Divisional Office	
	ii)	Earnest money received from contractor Z in cash and from contractor S by Bank Chalan. (Rs. 5000 each) All tenders were rejected the same day. Earnest money was refunded to contractor Z by cheque no.55	
15-7	i)	Executive Engineer accounted for Rs. 1900 out of Rs. 2000 taken from chest on 8-7-2020:-	
		(a) Cartage charge of GI Sheets	600
		(b) Wages of chowkidar for June 2020	1300
	ii)	Sale of tender forms	2000
20-7		Paid to contractor ABC 3 <sup>rd</sup> On Account Bill for construction of staff quarters by ch. no 56. The Particulars are	
	i)	Total value of work actually measured up-to-date	87000
	ii)	Total up-to-date Advance Payment	12000
	iii)	Total payments made in two previous on a/c bills	57000
		Recoveries: besides Security Deposit & Income Tax	
		a) Value of timber supplied in May 2019	17000
		b) Recovery from contractor advised by another division	500
		c) Materials supplied for "Constructing a Hospital"	900
25-7	i)	Overpayment of salary refunded by staff in cash and deposited in	4100



	ii)	Bank Issued fresh cheque no. 57 in favour of contractor for supply of cement for stock in lieu of cheque no. 23 dated 31-3-2020, issued erroneously for Rs. 67000	76000
	iii)	Paid by self cheque no. 58 Temporary Advance to Junlor Engineer X for payment of muster roll labour	6000
29-7	i)	Drew salary of Executive Engineer and Staff by Cheque. B Recoveries Income Tax Rs. 1500; General Provident Fund Rs. 2300; House Building Advance Rs. 2500; CGEGIS Rs. 1200 Advance of Pay Rs. 700; Licence Fee Rs. 200 Rs. 3000 remained undisbursed	31500
	ii)	Remitted into Bank Miscellaneous cash Receipts Rs. 7000. Balance Miscellaneous Receipts remitted into the Bank by cheque in favour of self and endorsed for credit to Division	

(Marks 40)

*484*  
Question 2. Prepare transfer entries in the following cases:-

- i) Value of Cement transferred during October 2019 to work "Construction of a bridge on a State Highway" from the work "Construction of Government High School Building. Rs. 1500.
- ii) 9 tonnes of cement @ Rs. 1200 per tone transferred from "Construction Hospital" to "Constructing a Bridge". *484*
- iii) Transfer of surplus material worth Rs. 5000 from the work of Constructing an allopathic Medical College Building to that of Construction of an Tank for Urban Water Supply.
- iv) Transfer of surplus material worth Rs. 4000 (market value Rs. 3500) from work "constructing a medical college building back to stores.
- v) Surplus material worth Rs. 500 at the original issue rate (Rs. 450 at current market rate) returned to stock from work "Constructing a bridge".

(Marks 5\*3=15)

Question 3. Briefly describe the procedure followed for the Receipt, Issue and Custody of Stock Material in a Public Works Division. *501*

(Marks 15)

Question 4 What is a transfer entry? *507* Indicate the circumstances, which necessitate Transfer entries in Public Works Accounts.

(Marks 15)

**Question 5** What is the Register of Works? How is it posted? What are the checks applied to it by the Divisional Officer?

**(Marks 15)**

**Question 6.** Differentiate between the two:-

- (a) Receipt and Hand Receipts
- (b) On Account Payment and Intermediate payment 641
- (c) Direct Charges and Indirect Charges

**(Marks 3\*5=15)**

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DECEMBER-2020

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 Trial Balance is extracted from the books of Mr. Rajan as on 31.03.2020:-

Debit Balance		Rs.	Credit Balance		Rs.
✓ Plant and Machinery		4,00,000	✓ Capital		5,70,000
✓ Opening Stock		45,000	✓ Sundry Creditors		36,000
✓ Sundry Debtors		50,000	✓ Sales		2,40,000
✓ Wages		15,000	✓ Return Outward		30,000
✓ Salaries		20,000	✓ Provision for Doubtful Debts		2,000
✓ Rent		22,000			
✓ Income Tax		2,500			
• Purchases (-)		1,80,000			
✓ Return Inward		15,000			
• Bad Debt		12,500			
✓ Insurance		4,000			
• Office Expenses		7,000			
✓ Cash in Hand		45,000			
✓ Cash at Bank		60,000			
		8,78,000			8,78,000

**Additional Information:**

- a) Stock as on 31.03.2020 Rs. 50,000. ✓  
 b) Machinery purchased on 01.10.2019 for Rs. 40,000 was wrongly debited in Purchases Account. Depreciation @ 15% to be charged on machinery. ✓  
 c) Outstanding office expenses amounted to Rs. 1,500. ✓  
 d) Goods worth Rs. 7,000 were distributed as free sample. ✓  
 e) Create a provision for doubtful debts @ 5% on Sundry Debtors after writing off Rs. 2,500 as further bad debt.

You are required to prepare Trading and Profit and Loss Account for the year ended 31.3.2020 and Balance Sheet as on the same date.  
(5+9+6)

2. Raju of Kolkata consigned goods costing Rs. 2,00,000 to his agent Pulak of Delhi. The invoice was made pro-forma so as to show a profit of 25% on cost. Raju paid freight and insurance Rs. 4,000. Pulak sold part of the consignment for Rs. 1,76,000 at a uniform price of 10% over invoice price and spent Rs. 6,000 as warehousing charges and Rs. 2,000 as selling expenses. Pulak is entitled to a commission of 5% on sales and a special commission of 20% of the net profit after charging commission on sales.

Draw up the Consignment Account in the books of Raju.

(10)

3. A ltd. has two departments P and Q. Department P sells goods to Department Q at normal selling price. From the following particulars prepare Departmental Trading and Profit and Loss Account for the year ended 31.03.2020 and also prepare General Profit & Loss Account to ascertain the Net Profit to be transferred to Capital Account :

Opening Stock ✓	5,00,000	Nil
Purchase ✓	28,00,000	3,00,000
Goods from P ✓	-	8,00,000
Wages ✓	3,50,000	2,00,000
Traveling Expenses	20,000	16,000
Closing Stock at cost of the Department	8,00,000	2,09,000
Sales ✓	30,00,000	20,00,000
Printing and stationary	30,000	25,000

The following expenses incurred for both the departments were not apportioned between the departments General Expenses - Rs. 5,00,000. Closing stock of department Q includes Transferred goods from Department P is 75%.

(10)



4. A fire occurred in the premises of Mr. Rahaman on 30.9.2020 and substantial part of stock was destroyed. Based on the given information calculate the net loss: (fig in Rs.)

Stock at cost on 1.4.2019	45,000	Sales less returns for the year ended 31.03.2020	373,000
Stock at cost on 31.03.2020	60,000	Purchases less returns up to 30.9.2020	125,000
Purchases less returns for the year ended 31.3.2019	300,000	Sales less returns up to 30.9.2020	180,000

Poor selling goods worth Rs. 5000 were written off while valuing closing stock as on 31.03.2019. The original costs of such goods were Rs. 8000. A portion of this stock (original cost of which was Rs. 4000) was sold during the May 2019 at a loss of Rs, 1000. Stock salvaged was Rs. 10,000. Policy value is Rs. 40,000. Gross profit rate is uniform throughout the year.

(10)

5: A and B are the partners of a firm having profit sharing ratio 3:2. The capital balance as on 31.12.2020 A: Rs. 50,000 and B Rs. 40,000. C is admitted as new partner in the firm and C will bring Rs. 63,000 as capital and Rs. 9,000 as premium for goodwill. The new profit sharing ratio will be 1:1:1. The revaluation profit is Rs. 15,000 from Land and undistributed reserve Rs. 5,000. The partners decided to adjust the capital as per new profit sharing ratio and introduce or withdraw capital in /from the firm respectively taking C's Capital as base. Show the Journal entries to give the effect of above transactions in the books of firm (including cash transaction) Narration not required.

(10)

### Group B

#### Answer any three questions

6. (a) Explain are the advantages of Internal check System.  
 (b) Devise a system of internal check for a large departmental store which has large daily turnover. (8 +8)
7. How as an auditor would you verify the following items of assets: (4+4+4+4)
- Freehold Property
  - Copyright
  - Assets bought on hire purchase agreement
  - Sores and spare parts
8. (a) Describe the provisions of the Companies Ac , 2013 with regard to the following: (6 + 5+ 5)
- Removal of an auditor 3
  - Remuneration of auditor 3
  - Qualification of auditor
9. What are the steps to be followed by an auditor in respect of audit of:  
 (a) an educational institution.  
 (b) a hospital (8 +8)
10. (a) What is a Government Company?  
 (b) Explain the role of CA&G in respect of audit of Government Companies under subsection (5), (6) and (7) of Section 143 of the Companies act 2013. (4 + 12)

For neatness 2 marks

(4 + 12)

23862

HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

AD-6

DECEMBER-2020

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 following (any four)

- Time rate system of wage payment <sup>4</sup>
- Contribution in CVP analysis
- Activity Based Costing
- Apportionment of overhead <sup>3</sup>
- Process Costing <sup>2</sup>
- Standard Costing

[ 5 X 4 ]

2. The following are the particulars in respect of a contract for the year ended 31.12.2019.

Material sent to site	Rs. 1,50,000
Wages paid	Rs. 1,80,000
Wages unpaid	Rs. 3,000
Other expenses	Rs. 26,000
Plant sent to site	Rs. 2,00,000
Material returned to stores	Rs. 5,000
Material lying unconsumed	Rs. 3,000
Material stolen from site	Rs. 10,000
Insurance claim Admitted for material stolen	Rs. 7,000
Work uncertified	Rs. 11,000
Cash received	Rs. 3,60,000

Plant is subject to depreciation @ 7½ % p.a. and Cash has been received to the extent of 90% of work certified. Prepare Contract Account and ascertain the amount to be transferred to the Profit and Loss Account on the basis of realised profit.

[16]

3. (a) From the following data, calculate the total monthly remuneration of each of the three workers A, B and C.

- Standard Production per month per worker 1,000 units
- Actual production during a month: A 850 units; B 720 units and C 960 units.
- Piece work rate per unit of actual production 20 paise.

$\frac{850}{1000} \times 20 = 34$   
 $\frac{720}{1000} \times 20 = 28.8$   
 $\frac{960}{1000} \times 20 = 38.4$

P.T.O

- (iv) Dearness Allowance Rs. 50 per month (fixed).
  - (v) House Rent Allowance Rs. 20 per month (fixed)
  - (vi) Tiffin Allowance Rs. 20 per month (fixed)
  - (vii) Additional production bonus at the rate of Rs. 5 each percentage of actual production exceeding 80% of the standard.
- (b) One component A is used as follows:

Normal Usage	60 per week each
Minimum Usage	30 per week each
Maximum Usage	9 per week each
Re-order Quantity	500
Re-order Period	3 – 5 weeks

Calculate for each Component, (a) Re-order Level, (b) Minimum Level, (c) Maximum Level

M.V. = 100

[10+6=16]

4. A machine was purchased on January 1, 2019 for Rs. 5,00,000. The total cost of all machinery inclusive of the new machine was Rs. 75,00,000. The following further particulars are available:
- Expected Life of the machine 10 years
  - Scrap Value at the end of ten years Rs. 5,000
  - Repairs and maintenance for the machine during the period of ten years Rs. 20,000
  - Expected number of working hours of the machine per year 4,000 hours
  - Insurance premium annually for all the machines Rs. 4,500
  - Electricity consumption for the machine per hour (@ 75 paise per unit) 25 units
  - Area occupied by the machine 100 sq.m
  - Area occupied by the other machines 1,500 sq.m
  - Rent per month for the department Rs. 800
  - Lighting Charges for twenty points for the whole department out of Rs. 120 p.m.
  - which three points are for the machine
- Compute the machine hour rate for the new machine on the basis of data given above.

[16]

5. X Ltd produces Product 'Z' through two distinct processes- Process A and Process B. On the completion it is transferred to finished stock. From the following information, prepare process accounts and finished stock account.

Particulars	Process A	Process B
Raw Material Used	1,000 units ✓	870 units ✓
Cost per unit	Rs. 200 ✓	10% ✓
Transfer to next process / finished stock	940 units ✓	Rs. 13,200 ✓
Normal Loss (on inputs)	5% ✓	75% of direct wages ✓
Direct Wages	Rs. 15,600 ✓	Rs. 2,954 ✓
Direct Expenses	75% of direct wages ✓	Rs. 5.75 ✓
Sundry Expenses	-	-
Realisable value of scrap per unit	Rs. 4.5 ✓	-

800 units of finished goods were sold at a profit of 20% on cost. Assume that there was no opening or closing stock of work-in-progress. [16]



6. The ratio of variable cost to sales is 70%. The break-even point occurs at 60% of the capacity sales. Find the capacity sales when fixed costs are Rs. 90,000. Also compute profit at 75% of the capacity.

[16]

7. State the importance of Cost Accounting. Mention the differences between Management Accounting and Financial Accounting.

[8 + 8 = 16]

8. From the following information, prepare Cash Budget for the three months September, October and November, 2019:

Months	Sales (Rs.)	Purchase (Rs.)	Wages (Rs.)	Factory Expenses (Rs)	Office Expenses (Rs)
July	50,000	28,000	3,400	3,200	4,000
August	65,000	32,500	3,700	3,300	4,200
September	70,000	37,200	3,900	3,450	4,350
October	60,000	29,500	4,200	3,600	4,420
November	84,000	39,700	4,500	3,700	4,800

Additional Information:

- (i) A Sales commission @ 5% on sales, which is due in the month following the month in which sales dues are collected, is payable in addition to office expenses.
- (ii) The period of credit allowed to debtors is 2 months
- (iii) One month's credit is obtained from creditors
- (iv) Wages were paid on 1<sup>st</sup> and 16<sup>th</sup> of each month in respect of dues for a period of 15 days preceding those days.
- (v) Other expenses are paid in the month in which they are due
- (vi) For purchase of assets under instalment payment system, instalment of Rs. 1,250 per month is paid.
- (vii) Bank balance on 1<sup>st</sup> September is Rs. 15,200.

[16]

9. 1 ton of material input yields a standard output of 1,00,000 units. The standard price of material is Rs. 20 per kg. The actual quantity of material used is 10 tons and actual price paid is Rs. 21 per kg. Actual output obtained is 9,00,000 units. Compute material variances.

[16]

10. (a) Discuss the duties of Foreman.

(b) What do you mean by Material Control? State the principles of Material Control.

[6 + (4 + 6) = 16]

104  
129

Contributi-



HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

December, 2020

HINDI-PART-I (WRITTEN): TRANSLATION AND LETTER-WRITING

Time Allowed — 1 Hour 45 Minutes

Full Marks — 45

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

10

(a) Organic farming is the method of farming that relies on techniques such as crop rotation, green manure, compost and biological pest control to maintain soil productivity and control pests on a farm. Organic farming does not depend on the use of manufactured fertilizers and pesticides, plant growth regulators and generally modified organisms. In short, organic farming is a system of farming which relies upon naturally occurring ecological processes and biodiversity rather than the use of manufactured inputs such as fertilizers.

अथवा,

(b) The Indian economy has made reasonably good progress in science and technology. The government has been giving special support to the development of science and technology as modernisation has been accepted as a major objective of planning in the country. A large network of national laboratories such as the Council of Scientific and Industrial Research, Indian Space Research Organisation, Indian Council of Agricultural Research, Department of Space Technology and Department of Electronics have been set up.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

10

(a) भारतीय साहित्य में रवीन्द्रनाथ एक ऐसा नाम है जो वैश्विक परिदृश्य में एक अद्भुत प्रकाश-स्तंभ की तरह अपनी आभा बिखेर रहा है। अपने जीवन, देश, समाज और विश्व से विभिन्न घटनाओं और कथानकों का चयन कर उन्होंने जिन कहानियों, उपन्यासों एवं कविताओं की रचना की है, युगों तक वे न केवल बांगला साहित्य की बल्कि समग्र भारतीय साहित्य की अमूल्य धरोहर बने रहेंगे।

अथवा,

(b) वर्तमान सूचना-विस्फोट के युग में हर चीज तेजी से बदल रही है। भाषा, संस्कृति, विचार, फैशन के साथ-साथ मनोरंजन में भी परिवर्तन हो रहा है। विशेष रूप से टेलीविजन, वीडियो तथा इंटरनेट ने हमारी दुनिया में बदलाव ला दिया है। नवें दशक के मध्य में जो केबल टीवी कुछ महानगरों के होटलों से आरम्भ हुआ था, उसका मकड़जाल अब बड़े शहरों में ही नहीं, अपितु कस्बों और गाँवों तक पहुँच गया है।

3. आपके शहर में निरंतर हो रही सड़क दुर्घटना को रेखांकित करते हुए संबंधित अधिकारी को पत्र लिखिए।

10

अथवा,

कोरोना महामारी के दौर में अपने निकट के स्वास्थ्य केन्द्र पर कोरोना संक्रमण की जाँच की सुविधा उपलब्ध कराने हेतु संबंधित अधिकारी को पत्र लिखिए।

4. निम्नलिखित अवतरण पर आधारित नीचे लिखे प्रश्नों के उत्तर लिखिए :

भारतवर्ष ने कभी भी भौतिक वस्तुओं के संग्रह को महत्व नहीं दिया। उसकी दृष्टि में मनुष्य के भीतर जो महान आंतरिक तत्व स्थिर भाव से बैठा हुआ है, वही चरम और परम है। लोभ-मोह, काम-क्रोध आदि विकार मनुष्य में स्वाभाविक रूप से विद्यमान रहते हैं, पर उनको प्रधान शक्ति मान लेना और अपने मन और बुद्धि को उन्हीं के इशारे पर छोड़ देना बहुत निकृष्ट आचरण है। भारतवर्ष ने कभी भी इनको महत्व नहीं दिया, इन्हें सदा संयम के बंधन से बाँधकर रखने का प्रयत्न किया है।

(a) भारतवर्ष ने किसे महत्व नहीं दिया और क्यों?

4 ✓

(b) मन और बुद्धि के संबंध में लेखक का क्या मत है?

3 ✓

(c) रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए।

3 ✓

5. निर्देशानुसार वाक्य परिवर्तन कीजिए :

1×5=5

(a) पिता जी ने माँ से कहा कि वे भी गंगा-स्नान को चलें। (सरल वाक्य में)

(b) नीचे गिरने के कारण गिलास टूट गया। (संयुक्त वाक्य में)

(c) मोहन ने शादी के लिए कार्ड छपवाए। (मिश्र वाक्य में)

(d) जो लोग लालची होते हैं, हमेशा दुःखी रहते हैं। (सरल वाक्य में)

(e) मैंने आज आपकी लिखी किताब पढ़ी। (मिश्र वाक्य में)