

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

DECEMBER, 2014

PART-I

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

Time Allowed: 2 /2 Hours

Full Marks: 100

Pass Marks: 50

ANSWER ANY FIVE QUESTIONS

1. a) What is External and Internal Audit and also explain the distinction between external and internal audit? (10)
- b) Explain the chronology of an audit. (10)
2. What are the important points to be looked into by the Auditor of the Accountant General's while checking the vouchers furnished in support of Account? (20)
3. a) What is audit control & function? (8)
- b) Describe briefly the financial arrangements are embodied in the Constitution of India. (12)
4. Define money bill. What are the constitutional provisions for passing of a money bill in the Parliament? (20)
5. Describe the process of daily closing in non banking treasury? (20)
6. Describe the principles of allocation of expenditure between Capital and Revenue and describe Profoma Accounts, Journal and Ledger. (20)
7. Write short notes on :
 - (a) Public Accounts
 - (b) Non tax revenue
 - (c) Votes on accounts
 - (d) Annual financial statement
 - (e) Finance Commission

(4 x 5 = 20)

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

December, 2014

Part - I

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

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Note: Question No. 1 & 2 which are compulsory and any four questions from the rest.

1. Write short notes on any four :
 - (a) Deposit Works
 - (b) Proforma Accounts
 - (c) Substantive Pay
 - (d) Book Transfer
 - (e) Deputation & Foreign Service

(5 x 4 marks)

2. (a) What are the guiding principles for allocation of expenditure between Capital and Revenue?
(b) Briefly discuss the Standards of financial propriety.

(10 + 10 marks)

3. Briefly discuss the procedures for the maintenance of Works Abstracts in the Public Works Division/Sub-division.

(15 marks)

4. State briefly the guiding principles to be followed by an officer before entering into contracts or agreements.

(15 marks)

5. Mention the detailed rules that the State Excise Officers should observe in dealing with the claims of refunds of revenue.

(15 marks)

6. Enumerate the general conditions governing the grant of different kinds of leave under W.B Service Rules.

(15 marks)

7. Describe the general instructions for handling of cash.

(15 marks)

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DECEMBER, 2014

PART - I

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

Time Allowed : 3 Hours

Full Marks :100

Pass Marks : 50

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

(Quote authority in support of your answer where necessary)

1. Write the Cash Book of Shri Mohan, Executive Engineer, Building Division for the month of December 2014 from the following transactions. Indicate the classification of various transactions, close the Cash Book and give an analysis of the cash balance. Give short explanatory notes where necessary.

	Rs
1-12 Opening Balance:-	1330
(i) Notes and Coins	20
(ii) Revenue Stamps	
(iii) Cheque No.327 Dated 30-11-2014 in favour of contractor PQR for construction of a school building lying undelivered	2800
(iv) Hand receipt for imprest with Asstt. Engineer A	400
(v) Hand receipt for temporary advance with Assistant Engineer B	750
(vi) Service Postage Stamps	220
(vii) Bank demand draft dated 30-11-2014 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 31-11-2014	2000
2-12 Bank demand draft dated 30-11-2014 is encashed and credited into treasury	175
3-12 Self cheque Dated 30-11-2014 is encashed	2000
4-12 Paid by cheque No.329, 1 st and Final Bill of contractor Rajendran & 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
7-12 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
9-12 Renewed cheque Dated 26 th August 2014 issued in favour of Anandan & Co. by issue of cheque No.330	3280

P.T.O.

11-12	Deposit-at-call Receipt sent to the Treasury for credit as Miscellaneous Receipts of the Division	1000
13-12	Sold Revenue Stamps for Rs 10/-	
16-12	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) Unauthorised Expenditure incurred by him	30
19-12	Received a challan Dated 17-12-2014 from a subordinate on account of sale of dry trees credited directed into the Treasury	300
21-12	Cheque No.327 Dated 30-11-2014 is delivered to the contractor PQR	2800
22-12	Paid in cash (i) Advertisement Charges	130
	(ii) Railway freight & Demurrage	270
25-12	Payment to labourers in cash for watering of trees in a Rest House	460
26-12	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
28-12	Disbursed pay of the staff by drawal of a Self Cheque No.332 with following details	
	(i) Gross Pay	40,200
	(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

(20 Marks)

2. The following transactions relate to the account of the Work "Construction of a Dispensary Building". From the details prepare the Works Abstract in the prescribed form for the month of January 2014.

Items	Estimate (Rs)	Expenditure to the end of December 2013
(i) Earth work	84,000	5300
(ii) Cement concrete	82,000	5600
(iii) Masonry	86,000	---
(iv) Flooring	82,600	---
(v) Wood work	88,000	14,000
(vi) Materials	120,000	6,000
(vii) Advance payment	---	---
(viii) Secured Advance	---	(Contractor A) 30,000
(ix) Other transactions	---	(Contractor A) 6,000

The following further transactions took place during January 2014.

- (1) Disbursed Rs 4230 out of muster roll for Rs 5500 for earthwork leaving a balance of Rs 1270 as undisbursed.
- (2) 20 bags of cement were issued to the Contractor A at the agreed rate of RS 540 per bag; issue rate of cement was Rs 600 per bag. A sum of Rs 1000 was incurred on its carriage to the work site, which is recoverable from the contractor.

- (3) Issue of 50 Sq. M. of Ply Board at the issue rate of Rs 180 per Sq. M. erroneously adjusted previously as issued direct to work is now adjusted as issued to Contractor A.
- (4) Paid Rs 170 to a labourer being unpaid wages of previous muster Roll.
- (5) Paid Rs 2500 as cost of mosaic tiles received in the month of January 2014 and issued the same to contractor A for use in the item of flooring, for his tendered rate was exclusive of cost of tiles.
- (6) Paid Contractor A 2nd On-Account Bill containing the following items:-
- | | |
|--|----------|
| (i) Cement concrete | Rs 1,152 |
| (ii) Stone Masonry | Rs 1,445 |
| (iii) Advance Payment made | Rs 3,000 |
| (iv) Secured Advance paid on bricks has been recovered | Rs 700 |
| (v) Deduction for cement consumed on the work | Rs 480 |
| (vi) Deduction 10% security Deposits | |

(20 Marks)

3. Post the following transactions of contractor Y in Contractor's ledger and close the ledger:-

- (a) There is an opening balance of Rs 225/- recoverable from the contractor for another Work 'B'
- (b) First Running Account Bill of Work A paid as per following details

	Rs
(i) Secured advances as admissible at assessed rates	40,000
(ii) Advance Payment	7,000
(iii) Value of work done	30,000
(iv) Recovery of Work 'B' was made from this Bill	
(c) 40 bags of cement @ Rs 50 per bag issued to Work 'A' from Stores, recoverable @ Rs 40 per bag from contractor as per agreement.	
(d) Secured Advance Rs 7,500 allowed for steel sheets brought at the site of work.	
(e) Second Running Account Bill paid for Work 'A' as under:-	Rs
(i) Recovery of Secured Advance	24,000
(ii) Recovery of Advance Payment	7,000
(iii) Gross value of work done	85,000
(iv) Recovery of cost of cement as at (c) above	
(f) Fine for delay in completing certain items of Work 'A' by 5 days Rs 35/- per day	
(g) Steel issued from Stores-5 tonnes, issue rate being Rs 4,500 per tone. Recovery from contractor is to be effected @ Rs 5,000 per tone.	
(h) Third and Final Bill of contractor was paid as under:-	

Total value of work done Rs 1,55,000. All outstanding recoveries were effected from this Bill.

(20 Marks)

4. What principles will be observed in determining expenditure chargeable to Capital and Revenue?

(20 Marks)

5. What is the fundamental principle on which the accounts of stores are based? Specify the main categories of stores?

(20 Marks)

6. Write short notes on :

- i) Surrender of Savings
- ii) Re-appropriation of funds,
- iii) Lump sum contract
- iv) Issue Rate
- v) Schedule of Rates.

4x5

7. Distinguish between any four of the following.

- i) Administrative approval and technical sanction.
- ii) Direct Receipts and Indirect receipts.
- iii) Market rate and Issue rate.
- iv) Direct and Indirect Receipts.
- v) Intermediate Payment and Final Payment

5x4

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December, 2014

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) 'Great importance is given to filing in modern Commercial firms'. Why ?
b) Discuss, in brief, the essentials of a good filing system. 10+10
2. Discuss the difficulties which may be faced in external trade by the traders. 15
3. What is ware housing ? Discuss the necessity and advantages of ware housing. 5+10
4. Distinguish between :
a) Wholesale Trade and Retail Trade.
b) Multiple Shops and Chain Stores. 7+8
5. Write Short Notes on the following :
a) Letter of Credit (L / C)
b) Road Transport
c) Internet Marketing 5x3

GROUP-B

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

6. Discuss briefly the various ways in which a contract may be terminated or discharged. 20
7. a) Distinguish between Void and Voidable contract.
b) When is consent said to be free ? 8+7
8. Who is an unpaid seller of goods ? What are the rights of an unpaid seller under the Sale of Goods Act, 1930 ? 5+10
9. Define Private Company. State the restrictive features of a Private Company. 5+10
10. Who can be a director of a Public Company ? What are the duties of a director of Public Company ? 7+8



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

December, 2014

PART - II

Paper II—ADVANCED ACCOUNTANCY AND AUDITING

Time Allowed—3 Hours

(Without Books)

Full Marks—100

Pass Marks—50

Group—A

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

1. The trial balance of Mr. X as on 31st Dec. 2014 is given below. You are to Prepare Trading A/c and P/L A/c for the year ended 31st Dec. 2014 and also a Balance Sheet as on that date after taking into consideration the information given after the Trial Balance.

Trial Balance as on 31. 12. 2014

Particulars (1)	Debit (2) Rs.	Credit (3) Rs.
Capital	—	28,000
Prepaid Insurance	524	—
Purchases	1,65,625	—
Drawings	6000	—
Outstanding Wages	—	2019
Rent accrued but not paid	—	750
Sales	—	2,56,650
Return Inward	4,250	—
Return Outward	—	3,120
Provision for doubtful debt	—	5,200
Sundry Creditors	—	25,526
Sundry Debtors	40,200	—
Bills Payable (Promissory Note to be paid)	—	8,950
Opening Stock	26,725	—
Cash in hand and bank	5,752	—
Bills Receivable (Amt. Due on Promissory note)	1,70,70	—

B/F →

Please Turn Over

AD-5

(2)

C/F	(1)	(2)	(3)
Investment		11,500	—
Dividend from investment		—	825
Furniture		6,075	—
Salaries		8,575	—
Wages		20,137	—
Alteration to Shop		4,500	—
Postage & Stationery and Insurance		3,226	—
Heating and Lighting		350	—
Depreciation on Furniture		675	—
Addition to Furniture		500	—
Loans at 5% given on 1st Sept. 2014		3000	—
Bad Debt		525	—
Rent, rates & taxes		3,517	—
Trade Expenses		2,314	—
Total		<u>3,31,040</u>	<u>3,31,040</u>

Other Information :

1. Sundry debtors include an item of Rs. 250 for goods supplied to the Proprietor and an item of Rs. 600 due from a customer who has become insolvent.
 2. Provision for doubtful debt is to be maintained at 5% of the Sundry Debtors.
 3. One fifth of the alteration to the shop is to be written off.
 4. Goods to the value of Rs. 1000 have been destroyed by fire and the Insurance Company has admitted the claim for Rs. 700.
 5. Stock at the end was Rs. 10,520.
 6. Bills Receivable include a dishonoured Promissory note for Rs. 650.
 7. An intimation from the bank that a customer's cheque for Rs. 1000 had been dishonoured is still to be entered in the books. 6+8+6
2. AB Co Ltd issued 10,000 equity shares of Rs. 100 each as follows :
- (i) 9000 shares were issued to the Public for subscription payable as—
 - on application Rs. 40.
 - on allotment Rs. 40 (including Premium)
 - on first call Rs. 20
 - on final call Rs. 20

Cont. to page 3

- (ii) 900 shares were issued to the vendor for purchase of machinery.
 (iii) 100 shares were issued to Promoters for services rendered by them.

Issue was fully subscribed and full allotment was made. Arrear of instalments were as follows : on allotment 250 shares ; on first call 750 shares; and on final call 2000 shares.

The Company decided to forfeit shares on worth less than Rs. 80 per share had been paid on account of share capital.

Pass journal entries in the books of AB Co. Ltd. 16

3. On 1st January, 2014. S. B. Colliery Company purchased one car from Maruti Co. Ltd. The Cash down price of the Car was Rs. 50,000. It was agreed that Rs. 5000 would be paid on signing the agreement and the balance in 4 equal annual instalments of Rs. 12,500 each commencing from 31st December 2014.

The Colliery Company closes its Books on 31st December every year. Depreciation is charged on the car @ 10% p. a. in the diminishing balance method.

Show the ledger accounts in the books of S. B. Colliery Co showing also necessary interest calculation. 16

4. A, B and C are partners sharing Profits and Losses in the proportion of their Capitals. The Balance Sheet as on 31.12.2014 is given as under :

Cap A/cs :	Rs.		Rs.
A —	30,000	Cash at Bank	1000
B —	40,000	Debtors	10,000
C —	30,000	Less : R/B/D	<u>1,000</u>
Creditors	5,000		9,000
General Reserve	<u>10,000</u>	Stock	8,000
	1,15,000	Furniture	10,000
		Plant & Machinery	25,000
		Land & Building	<u>62,000</u>
			1,15,000

C wants to retire and the following agreements were made.

- (i) The good will of the firm should be fixed at Rs. 20,000. The share of C should be adjusted into the accounts of A and B in the Profit-loss sharing ratio of 3 : 2 which they decide to have in future.
 (ii) The value of furniture and Plant & Machinery should be depreciated at the rate of 15% and 20% respectively.

Please turn over

- (iii) The stock was revalued at Rs. 6,500.
- (iv) The value of Land & Building should be appreciated by 20%
- (v) The amount of Capital of B after adjustment should remain the same and A has to adjust his capital in the new profit & loss sharing ratio.

Pass necessary journal entries and prepare a Balance sheet also for the newly constructed firm. 16

5. Birbal Ltd operates a number of outlets to which goods are invoiced at whole-sale price which is cost plus 25%. These outlets sell the goods at retail price which is wholesale price plus 20%.

The following are information for one outlet for the year ended 31.12.2014.

Stock at Outlet 1.1.2014	Rs. 30,000
Goods invoiced during the year	Rs. 3,24,000
Gross Profit made by the outlet	Rs. 60,000
Goods lost by fire ?
Expenses for the outlet during the year	Rs. 20,000
Stock at the outlet on 31.12.2014	Rs. 36,000

You are to prepare : Outlet Stock A/c, Outlet Profit/Loss A/c and Stock reserve A/c in the books of Birbal Ltd.,

16

Group—B

Answer any three questions :

6. (a) What is 'Teeming and Lading' method of misappropriation of Cash ? Give Examples.
- (b) "An auditor is an watch dog, not a blood-hound"—Explain citing the case law. 8+8
7. (a) Distinguish between Valuation and Verification.
- (b) Write the special points to be considered for audit of an educational institution. 8+8
8. Write the duties of an auditor under the Companies Act, 2013 giving different sections. 16

Please turn over

9. What are the documents you will require for vouching of the following ?

- (i) Payment of wages.
- (ii) Loan received.
- (iii) Payment to creditors.
- (iv) Cash Purchase.

4+4+4+4

10. (a) Do you think Government audit and audit of Govt Companies are same ? If not, give explanation in detail.

(b) Write the functions of C & A. G.

8+8

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AUDIT & ACCOUNTS SERVICE

AD-6

December, 2014

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 five from the rest.

1. Write short notes on any four of the following :
- (a) Margin of safety.
 - (b) Under and over absorption of production overhead.
 - (c) Angle of Incidence.
 - (d) Budgetary control.
 - (e) Comprehensive Machine Hour rate.
 - (f) Economic Batch Quantity.
 - (g) Material cost variance.
 - (h) Escalation and De-escalation clause of contract. 5x4
2. (a) What do you understand by "Maximum level", "Minimum level" and "re-order level" ? 2+2+2
- (b) The following data is available in respect of the material used in Modern Co. Ltd. for the year 2014.
- Purchase Price per unit Rs.12
 - Interest per unit per month Re.0.10
 - Clerical and Administration cost per order Rs.200
 - Insurance charges per annum 12%
 - Wastage of material per unit per quarter 2%
 - Cost of office, Inspection and Accounting per order Rs.400
 - Monthly consumption 1000 units.
- You are required to compute (i) Best ordering quantity of the material buying (ii) Frequency of order (iii) Time gap between consecutive order and (iv) Inventory cost at optimum policy of buying. 3+2+2+3
3. (a) What is Taylor's Differential Piece Rate System of Wage Payment ? 6
- (b) B S Works has introduced the following sliding scale for its workers :
- | | |
|---|-------------------------------------|
| (i) Within the first 10% of saving in standard time. | Bonus is 40% of time saved. |
| (ii) Within the next 20% of saving in standard time. | Bonus is 50% of time saved. |
| (iii) Within the next 30% of saving in standard time. | Bonus is 60% of time saved. |
| (iv) For the balance | Bonus is 70% of the the time saved. |

Mr. X, a worker, basic rate per hour is Rs.2.00, completed the job in 120 hours (time allowed 200 hours). Compute his earnings from the job.

10

4. (a) What do you mean by cost allocation and cost apportionment ? Distinguish between them. 2+2+3
- (b) M Co. Ltd. has three production departments A, B, C and one service department S. The following are the particulars of a month of 25 working days of 8 hours each. Calculate the labour hour rate for each of the production departments :

Indirect Materials :	<u>Rs.</u>	<u>Rs.</u>		<u>Rs.</u>
Dept. A	1,735		Indirect wages	9,000
Dept. B	930		Rent	8,800
Dept. C	935		Canteen Exp.	1,800
Dept. S	300	3,900	Lighting	2,000
			Depreciation @ 12% p.a.	

<u>Other information</u>	<u>Dept.A</u>	<u>Dept.B</u>	<u>Dept.C</u>	<u>Dept.S</u>
No. of workers	20	25	30	15
Area(Sq. Metres)	100	100	150	50
Direct wages(Rs.)	8,000	10,000	12,000	6,000
No. of Electricity Points.	40	30	20	20
Value of Assets(Rs.)	5,000	6,000	6,000	3,000

Service rendered by the service department S to production departments A, B and C in the ratio of 2:2:1 respectively. 9

5. From the following data for December, 2014 of a factory, calculate (a) Material cost variance (b) Material price variance (c) Material usage variance (d) Material mix variance and (e) Material yield variance.

<u>Name of Materials</u>	<u>Standard</u>		<u>Actual</u>	
	<u>Kg.</u>	<u>Rate(Rs.)</u>	<u>Kg.</u>	<u>Rates(Rs.)</u>
X	8,000	1.05	7,500	1.20
Y	3,000	2.15	3,300	2.30
Z	2,000	3.30	2,400	3.50

4+3+3+3+3

6. (a) X Ltd. made sales during a certain period for Rs.1,00,000. The Net Profit for the same period was Rs.10,000 and fixed overheads were Rs.15,000. Find out :
- (i) Profit-volume (P/V) ratio.
 - (ii) Break Even Point (BEP) sales.
 - (iii) Number of units to be sold to earn a profit of Rs.15,000 and,
 - (iv) Net Profit from the sale of Rs.150,000. 3+3+3+3
- (b) Is there any difference between Marginal Costing and Direct Costing ? 4

+2+3

- 7. P Ltd. has supplied the following information in respect of incomplete contracts as on 31.03.2014.

	<u>Contract A</u> Rs.	<u>Contract B</u> Rs.
Contract Price	2,40,000	1,50,000
Work Certified	2,16,000	1,00,000
Estimated cost of completion of contract.	2,10,000	1,20,000
Cash received	1,60,000	80,000
Uncertified work	10,000	7,000
Cost of contract (Expenditure incurred upto 31.03.2014)	1,80,000	95,000

Calculate the Profit to be carried to Profit & Loss account for the year ended 31.03.2014.

16

- 8. (a) What is meant by budgetary control ?
- (b) What are the 'Key factors' to be taken into consideration while preparing a budget ?
- (c) Explain the salient features of a production budget.

4+6+6

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December, 2014

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 reasons why we should obey our parents are many. The first of them is that it was our parents who brought us to this wonderful world and took care of us when we were helpless in our infancy. They brought us up with the greatest affection. When in our boyhood we fell ill, it was our parents who nursed us till recovering with all the warmth and affection of their heart. We can easily understand that in case they were cruel, we could not have survived the tortures of illness and misfortunes that befell us during the days of our helpless childhood.

अथवा

Young Narendra Nath had a leaning towards saintly life from his very boyhood. In his quest for Truth, he had met the greatest Hindu reformers of the day, such as Maharshi Debendra Nath Tagore and Keshab Chandra Sen. It was in the course of his search for a suitable guru that he met Sri Ramkrishna, who holds a respected place in the long line of the world's most enlightened souls. As soon as the Master saw young Naren, he recognized in him a 'Dhyana - Siddha' and at once began the long arduous process of preparing Narendra Nath for his future role.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 12

लोकतंत्र और स्वतंत्रता अपने आप में पर्याय नहीं हैं पर वे एक दुसरे से अलग नहीं किये जा सकते। एक प्रकार की नव आधुनिकता भी अब व्याप्त को हर पल अपने बारे में सोचने और अहसास करने को विवश करती है। आज के जीवन का यही सूच है कि उसका यथार्थ वस्तुतः उसकी परिकल्पनाओं के बीच जीता है। जो कुछ हमारे सामने है, और जो कुछ हमारे मन में है उसे लगातार एक समान करने की कोशिश व्यक्ति करता रहता है और तभी वह मनुष्य के जीवन से जुड़ता है।

अथवा

Please Turn Over

मनुष्य एक सामाजिक प्राणी है। किसी भी मनुष्य के लिए यह संभव नहीं है कि अपनी आवश्यकता के सभी साधनों का निर्माण वह स्वयं कर लें। अपनी आवश्यकताओं की पूर्ति के लिए उसे दूसरो की सहायता लेनी पड़ती है। उसी प्रकार दुसरे भी उसकी सहायता के मुखापेक्षी होते हैं। वस्तुतः पारस्परिक सहयोग का संबल ही मनुष्य को बातचीत के माध्यम से दूसरों से सम्पर्क - सम्बन्ध स्थापित करना पड़ता है। यह सम्पर्क - सम्बन्ध केवल पास - पड़ोस के लोगों के साथ ही नहीं बल्कि उन लोगों के साथ भी स्थापित करना पड़ता है, जो दूर - दराज रहते हैं।

3. बस - दुर्घटना में मित्र के पिता की मृत्यु हो जाने पर मित्र को एक संवेदना पत्र लिखिए। 8
4. 'स्वच्छ भारत अभियान' पर आपके विचार व्यक्त करते हुए किसी दैनिक समाचार पत्र के संपादक 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।]

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

December, 2014

HINDI DICTATION (Written)—PART I

Time Allowed—20 Minutes

Full Marks—20

8 DICTATION : 10 Minutes

8 REVISION : 10 Minutes

यद्यपि वे सबसे मिलते - जुलते और हंसते बोलते थे, पर उनका मन स्कंध में कहीं विषाद में डूबा रहता था। जीवन में लगातार विरोध होने से उनकी चेतना में कहीं शोक का धुन लग चुका था। रात में सोते-से अक्षर जग जाते थे और व्यथों दंत पर या बरामदे में रहला करते थे। उस समय उनका मन किस दुख-सागर में डूबा रहता था, उसे उनके सिवाय कोई नहीं जानता। अपनी कन्या सरोज की मृत्यु से उन्हें गहरा धक्का लगा था। जिस समय उन्हें समाचार मिला वे अपनी समस्त वेदना हृदय में दबाने का प्रयास करते हुए कमरे में रहलते रहे। कुछ देर बाद बाहर घूमने चले गए। दुख के इस हृदय मंथन से उन्होंने जो अमृत निकाला, वह उनकी अमर कविता 'सरोज स्मृति' थी।