

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

**JUNE , 2016**

**Part-I**

**Paper-1:Principles of Civil Accounts, Audit and Finance (Without Books)**

**Time Allowed :2½ Hours**

**Full Marks : 100  
Pass Marks : 50**

Answer any five questions

1. What are different kinds of Revenue? What are the most important functions of Audit with regard to assessment, collection and refunds of tax?  
Marks - 20 (5 + 15)
2. What is appropriation audit? Describe the procedure of conducting appropriation audit.  
Marks - 20 (5 + 15)
3. Explain in detail the Govt. Accounts the Treasury Officer is rendering to the Accountant General.  
Marks - 20
4. What is Central Audit? Describe the provisions and procedure of Central Audit. .  
Marks - 20
5. Explain the main divisions and structures under which the Govt. Accounts are kept.  
Marks - 20
6. a) What is audit control & function ?  
b) Describe briefly the financial arrangements, embodied in the Constitution of India.  
Marks - 20 (8 + 12)
7. Write Short notes on :  
(a) Joint sitting of both houses of parliament  
(b) Introduction and passing of bills in Parliament  
(c) Special procedure in respect of Money Bills  
Marks - 20(10 + 5 + 5)

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JUNE, 2016

PART- I

PAPER-II: CIVIL AUDIT, ACCOUNTS AND SERVICE RULES  
(Without Books)

Time allowed: 3 hours

Full marks: 100

Pass marks: 50

(Note: Questions 1 and 2 are compulsory and answer any four questions from the rest)

1. Write short notes on any four:

- a) Lapsed deposits
- b) Foreign Service and deputation
- c) Contingent charges
- d) Permanent advances
- e) Proforma Accounts

(5x4 marks)

2. a) Briefly discuss the various provisions for withdrawal of money on account of grants-in-aid, contributions, etc.

(12 marks)

b) What are the provisions for repayment of lapsed deposits?

(8 marks)

3. Enumerate the general conditions of deposit of cash chests and valuables, etc. of other departments in the Treasury.

(15 marks)

4. What are the criteria for writes-off of balances from Debt, Deposit, Suspense and Remittances Heads closed to balance and classification thereof in accounts?

(15 marks)

5. a) Enumerate the general conditions of receipts of Government dues and check of revenue receipts by Departmental Officers.

(10 marks)

b) What is the codal provision for Internal checks against irregularities, waste and fraud?  
(5 marks)

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

(15 marks)

7. What are the rules regarding classification of recoveries of expenditures in Government Accounts?

(15 marks)

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AD-3

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

**JUNE, 2016**

**Part-I**

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

Time Allowed – 3 hours.

Full Marks – 100

Pass Marks – 50

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

(Quote authority in support of your answer where necessary)

**Q.No. 1.** Write the Cash Book of Sh. X Executive Engineer of a Building Division for the month of June 2014 from the particulars given below. Indicate the classification of various transactions, close the Cash Book and give analysis of the closing balance. Give short explanatory notes where necessary.

		Rs.
1.6	Opening Balance	200
	Cash	500
	Imprest with subordinate Sh. A	2,300
	Temporary Imprest with subordinate Sh.B	
	Cheque dated 29.7.2013 favour of contractor AB on account of final bill for Rs.40,000 lying in the chest is shown to be cancelled. The contractor refused to take payment of the bill pending settlement of his claims and the amount thereof is credited to deposit as the account of the work " Construction of School Building" had been closed in March 2014.	
5.6	Imprest of Rs.250 opened with subordinate Sh. C and cheque issued. Muster Roll for Rs.2300 being wages for labour employed on repair of office building received back from subordinate Sh. B with unpaid wages of Rs.250.	
6.6	Cheque drawn for Rs.3000 to replenish cash.	
8.6	Rs.3000 from cash Chest taken by the Executive Engineer for payment of wages to labour.	
9.6	Cheque dated 22.5.2014 for Rs.10,000 issued in favour of contractor AB reported lost and fresh cheque issued.	
12.6	Received Imprest Account from subordinate Sh. A indicating the following details:	420
	Total Payment	50
	Sale proceeds of old Newspapers	
	The details of the payment are :	300
	Wages to labour for repair of residential Buildings.	20
	Cartage charges on Stores issued to contractor.	

P.T.O.

	Cartage charges of stores dismantled from work "Constructing a Police Station Building" and returned to Stores.	50
	Bus fare to carry papers to Divisional Office and back	4
	Cash found short in Imprest account.	46
	The amount is recouped so as to increase the amount of the imprest with Subordinate A to Rs.1000.	
14.6	Divisional Officer returns to headquarters with muster roll for Rs.3000 and Rs.100 in cash on a/c of unpaid wages.	
19.6	Received Rs.300 as an installment of Security deposit from the Cashier. Paid Rs.240 into the Bank.	
22.6	Paid by cheque to supplier S their bill for supply of tiles for work (minor) repair to a school building supported by acknowledgement of stores in good condition from contractor AB for Rs.7500. Paid advance of pay Rs.1000 and travelling allowance of Rs.700 to a subordinate on his transfer.	
26.6	Paid by the 3 <sup>rd</sup> On A/c Bill of contractor AB for major work "Constructing a building for a secondary school". The particulars are: Total value of work done since previous bill Total value of work measured up-to-date Total up-to-date advance payments for work not yet measured Total payments already made in 2 previous bills Recoveries from the bill. i) Value of material issued for the work in April ii) Amount creditable to other works:- (a) Recovery as advised by another Division (b) Value of materials supplied in March for the work "Constructing a Hospital Building" iii) Security Deposit @ 10% and IT@2%	90,000 2,67,100 75,000 2,32,390 7500 1500 3700
29.6	Payment for office Pay Bill for June – gross amount Rs.50000 Deductions:- (i) Rent Rs.500; (ii) Income Tax Rs.250 (iii) G.P. Fund Rs.640; (iv) Advance of Pay Rs.300 (v) Festival Advance Rs.600 Purchase of Revenue Stamps Rs.50.	

(20 marks)

Contd...P/3.



**Q. No.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.

	Item	Estimate (Rs.)	Expenditure to the end of December 2013.
i)	Earth work	84,000	5,300
ii)	Cement concrete	82,000	5,600
iii)	Masonry	86,000	
iv)	Flooring	82600	
v)	Wood work	88,000	14,000
vi)	Materials	1,20,000	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 2<sup>nd</sup> On-Account Bill containing the following items:-

i)	Cement concrete	Rs.1152
ii)	Stone Masonry	Rs.1445
iii)	Advance Payment made	Rs.3000
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)

**Q. No. 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	40000
ii)	Advance Payment	7000
iii)	Value of work done	30000
iv)	Recovery of Work 'B' was made from this Bill	

P.T.O.

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.7500 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	7000
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.4500 per ton . Recovery from contractor is to be effected @ Rs.5000 per ton.	
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)

**Q. No. 4)** What is the fundamental principle on which the account of stores are based? Specify the main categories of stores?

(20 marks)

**Q. No. 5)** What principles will be observed in determining whether an expenditure is chargeable to the capital or Revenue account of a project?

(20 Marks)

**Q. No. 6)** Distinguish between:

- Grant and Appropriation,
- Market Rate and Issue Rate.
- Capital and Revenue Expenditure.
- Work Expenditure and work outlay.

(5 X 4)

**Q. No. 7)** Write Short notes on:

- Issue rate.
- Lapsed Deposit.
- Re-appropriation of fund.
- Lump sum contract.

(5 X 4)



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

June, 2016

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. "Several forms of transport are employed in the world of Commerce". Explain the reasons for this variety. 20
2. a) Describe the procedure for Imports. 10  
b) What are the advantages of Indent firms ? 5
3. What are the advantages and disadvantages of Centralisation of office work ? 15
4. What is financial Management ? Explain the role of financial Management in a business enterprise. 15
5. Write short notes on the following :-  
a) Bill of Lading;  
b) Letter of credit;  
c) Exim Bank. 5x3

GROUP-'B'

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

6. What is pre-emptive right of share-holder ? State the procedure for rights issue of shares. 20
7. "All contracts are agreements but all agreements are not contracts". Explain critically. 15
8. a) "No consideration No contract". Explain. 8  
b) Distinguish between 'Fraud' and 'Misrepresentation'. 7
9. a) What are the effects of mistake in a contract. 10  
b) What is Quasi-contract ? 5
10. What is statutory meeting ? What are the provisions regarding holding of Statutory meeting ? 15

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

June, 2016

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. Mr. Bose, a trader, has extracted the following Trial Balance from his books as on 31st March, 2015 :-

<u>Particulars</u>	Dr. (Rs.)	Cr. (Rs.)
Purchases	4,00,000	
Sundry Debtors	1,50,000	
Cash in hand	4,000	
Cash at Bank	8,000	
Rent and Rates	3,000	
Insurance Premium	9,000	
Salaries	42,000	
Carriage outwards	21,000	
Carriage Inwards	18,000	
Sundry Creditors		50,000
Claims Recoverable	5,000	
Advertisement suspense	9,000	
Furniture & Fittings	23,000	
Deposit with Suppliers	6,000	
Office equipments	10,000	
Bill Receivable	6,000	
Bad debts	4,000	
Sales		5,50,000
Opening Stock	30,000	
Electricity expenses	2,000	
Capital		1,50,000
	<u>7,50,000</u>	<u>7,50,000</u>

The following further information is provided :-

- Purchase invoice of Rs.10,000/- received from a Supplier has not been entered in books.
- The claims recoverable has been settled with the insurance company for Rs.2,000/-.
- 40% of the advertisement suspense is to be written off this year.
- Closing Stock was valued at Rs.90,000/-.
- Provide depreciation @ 10% on Furniture and @ 15% on office equipments.
- Insurance has been paid upto 30th June, 2015.
- Two bills receivable from customers for Rs.500/- and Rs.1,000/- were dishonoured on 30th March, 2015.
- Make a provision for doubtful debts of Rs.3,000/-.

Prepare Trading A/c, Profit & Loss A/c for the year ended 31st March, 2015 and a Balance Sheet as on that date.

6+8+6

P. T. O.

2. P Ltd. issued for public subscriptions 60,000 equity shares of Rs.10/- each at a premium of Rs.2/- per share payable as - on application Rs.2/- per share, on allotment Rs.5/- per share (including premium), on 1st Call Rs.2/- per share, on Final call Rs.3/- per share.

Applications were received for 90,000 shares. Allotment was made pro-rata to applicants for 72,000 shares, the remaining applications being refused. Mr. X to whom 2,400 shares were allotted failed to pay the allotment and 1st call money. His shares were forfeited after the 1st call was made. Mr. Y to whom 3,000 shares were allotted failed to pay the two calls. His shares were also forfeited. Subsequently out of these shares 3,900 shares (including all shares of Mr. X) were issued for cash as fully paid @ Rs.8/- per share.

Show the necessary journal entries.

16

3. You are given the following particulars of a business having three departments :-

	Dept. X	Dept. Y	Dept. Z
Opening Stock (in units)	200	300	150
Purchases (in units)	1,500	1,000	2,000
Closing Stock (in units)	100	160	200

Additional information :-

- i) Purchases were made at a total cost of Rs.92,000/-.
- ii) The rate of gross profit is same for all the departments.

Prepare Departmental Trading Account.

16

4. P & Q were partners in a firm sharing profit and losses equally. On 31.03.2015 P decided to retire and in his place it was decided that R, his son would be admitted as partner from 01.04.2015 to have one-third future share of profit.

Balance Sheet as on 31.03.2015

Liabilities	Rs.	Assets	Rs.
Capitals :-		Goodwill	15,000
P	54,300	Land & Building	40,050
Q	48,000	Motor Car	12,000
Sundry Creditors	14,700	Furniture	9,300
		Sundry Debtors	24,150
		Cash at Bank	16,500
	<u>1,17,000</u>		<u>1,17,000</u>
	=====		=====

It was further decided that :-

- (a) The Goodwill should be raised to Rs.20,000/- ;
- (b) The Motor Car is to be taken over by P at its book value ;
- (c) Land and Building is to be increased by Rs.8,280/- ;
- (d) Q & R would introduce sufficient capital to pay off P to leave thereafter a sum of Rs.7,350/- as working capital in a manner that the capitals of the new partners will be in proportion to their new profit sharing ratio ;
- (e) The capital payable by R was to be gifted to him by his father ;
- (f) The Goodwill will not be shown as an asset.

Show Revaluation A/c, The Partner's Capital A/cs and the new Balance Sheet.

4+8+4

Contd...P/3.



5. On 1st January, 2015, Goods at an invoice value of Rs.66,000/- were consigned by K of Kolkata to G of Patna at a proforma invoice of 20% on profit on cost.

Freight of Rs.2,000/- was paid by K. G was entitled to 5% ordinary commission and 3% del credere commission on sales. He was also allowed 5% of the net profit as extra commission after charging such commission. Landing charges of Rs.510/- and godown rent of Rs.2,000/- were paid by G.

3/4th of the goods were sold at 25% profit on sales. 1/10th of the balance of the goods were destroyed by fire and insurance company admitted 40% of the total loss.

Prepare Consignment Account, G's Account and Stock destroyed (Abnormal Loss) Account in the Books of Consignor. 8+4+4

Group - B

Answer any three questions

6. Prepare a audit programme of audit of a College. 16
7. (a) "Vouching of transactions is the essence of audit" - Discuss.
- (b) How would you vouch the following items ?
- (i) Preliminary Expenses
- (ii) Travelling Expenses. 8+4+4
8. (a) What are the statutory provisions regarding appointment of an auditor of a Company ?
- (b) Discuss the procedure for removal of the auditor of a Company. 10 + 6
9. (a) Point out the main difference between an auditor's Report and an auditor's Certificate.
- (b) What do you mean by "Report with disclaimer" ? 10 + 6
10. Write short notes on :-
- (a) Internal check ;
- (b) C A G ;
- (c) True and Fair view ;
- (d) Verification of assets. 4 x 4

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

June, 2016

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 any four of the following :-

- (a) Just-in-time (JIT) inventory system
- (b) Over and under absorption of overhead
- (c) Idle time
- (d) Profit on incomplete contract
- (e) Job-costing
- (f) Break-even chart
- (g) Standard costing
- (h) Inter-process profit.

5 x 4

2. Two workmen Arup and Birup, produce the same product using the same material. Their normal wage rate is also the same. Arup worked under Rowan Incentive Scheme while Birup worked under Halsey Incentive Scheme. The time allowed to make the product is 100 hours for each worker. Arup took 60 hours while Birup took 80 hours to complete the product. The factory overhead rate was Rs.25 per man-hour actually worked. The factory cost for the product for Arup Rs.8,180 and for Birup Rs.8,800. You are required to :-

- (a) Find the normal rate of wage
- (b) Find the cost of materials
- (c) Prepare a statement comparing the factory cost of the products as made by the two workmen.

5 + 5 + 6

3. (a) What is the lay-out of plant ?

(b) "Scientific lay-out of plant increase its productivity" - Do you agree with this statement ? Give your opinion.

(c) Discuss the duties of Foreman in a factory.

4 + 6 + 6

4. (a) What is perpetual-inventory System ?

(b) A manufacturing company purchased a material of 40 tonnes from an organisation. The following data are available for this purchase :-

- (i) Invoice price of material @ Rs.1,000 per tonne
- (ii) Excise duty @ 10% on invoice price
- (iii) Trade discount @ 20% on invoice price
- (iv) Sales Tax @ 10%
- (v) Freight & Insurance @ 5%
- (vi) Other charges for delivery @ Rs.500 per tonne
- (vii) Cost of containers @ Rs.25 per box of 1 quintal
- (viii) Cost of loading and unloading @ 1% of total cost.

Compute the landed cost of per tonne of the material.

6 + 10  
P. T. O.



5. Bright Ltd. has three production departments X, Y & Z and two service departments S<sub>1</sub> and S<sub>2</sub>.  
The following data are extracted from the records of the company for a particular period i.e. January to April, 2016 :-

Particulars	Rs.
Rent & rates	50,000
Power	15,000
Depreciation of machinery	10% p.a.
General lighting	6,000
Indirect Wages	15,000
Sundry expenses	40,000

Other information :-

Particulars	D e p a r t m e n t s				
	X	Y	Z	S <sub>1</sub>	S <sub>2</sub>
Floor space (Sq.mt.)	2,000	2,500	3,000	2,000	500
Direct Wages (Rs.)	15,000	10,000	15,000	7,500	2,500
Cost of machinery (Rs.)	3,00,000	4,00,000	5,00,000	25,000	25,000
H.P. of machines used	60	30	50	10	—
No. of light points	10	15	20	10	5
Production Hours worked	6,000	4,000	5,000	—	—

Expenses of the service departments 'S<sub>1</sub>' and 'S<sub>2</sub>' are apportioned as below :-

Department	X	Y	Z	S <sub>1</sub>	S <sub>2</sub>
S <sub>1</sub>	20%	30%	40%	—	10%
S <sub>2</sub>	40%	20%	30%	10%	—

You are required to :-

- (a) Compute overhead rate per production hour of each production departments.  
(b) Determine the total cost of product 'A' which is processed for manufacture in X,Y,Z for 4 hours, 5 hours and 3 hours respectively, given that its direct material cost is Rs.500 and direct wage is Rs.300. 12 + 4
6. (a) What is cost-volume profit analysis ?  
(b) What are its objectives ?  
(c) XYZ Ltd. produces a single product which sells for Rs.20.00 per unit. The variable cost is Rs.15.00 per unit and the fixed overhead for the year is Rs.6,30,000.  
You are required to :-  
(i) Calculate the volume of sales to earn a profit of 10% on sales.  
(ii) Calculate the sale-price per unit to bring the BEP down to 1,20,000 units.  
(iii) Calculate the MS sales, if the profit is Rs.60,000. 3+3+(4+3+3)
7. In a manufacturing company, works overhead are absorbed at 60% of labour cost and office overheads at 20% of works cost.  
Prepare : (i) Cost-sheet, (ii) Profit & Loss A/c and  
(iii) Reconciliation Statement if total expenditure consists of materials of Rs.2,00,000 ; Wages of Rs.1,50,000 ; factory expenses of Rs.1,00,000 and office expenses of Rs.85,000.  
10% of output is in Stock at the end and Sales are Rs.5,20,000. 5+5+6
8. (a) What is budgetary Control ?  
(b) Distinguish between budgetary Control and standard Costing.  
(c) What factors do you consider at the time of preparation of budget ? 4+6+6

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

JUNE, 2016

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

Time Allowed — 2 Hours.

Full Marks — 40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए: 12

India is a country where several religions are freely adopted and practised. We find a peaceful and harmonious co-existence in all major religions of India. The term 'secular' used in the Indian Constitution, guarantees the citizens equality of all religions. People of all religions and beliefs enjoy this freedom.

अथवा,

Mahatma Gandhi was an intensely active personality. He was interested in everything that concerns the individual or society. He is best known as the matchless political leader who evolved the new technique of 'Satyagraha'. His fight against untouchability and the notions of superiority and inferiority by birth are also fairly well known.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए: 12

अन्य देशों की भाँति सोवियत संघ में मानविकी विद्याओं की अपेक्षा भौतिक विज्ञान और समाज-विज्ञान पर अधिक बल है। शिक्षा का यहाँ व्यावहारिक जीवन के साथ प्रत्यक्ष और घनिष्ठ संबंध है; इसीलिए भौतिक जीवन के विकास में सहायक विषयों पर स्वभावतः अधिक ध्यान रहता है और ज्ञान के औद्योगिक पक्ष को अपेक्षाकृत अधिक महत्त्व दिया जाता है। प्राचीन भारत की तरह सोवियत संघ में विद्या और व्यवहार में अनिवार्य संबंध है।

अथवा,

हमारा एक जातीय व्यक्तित्व है। वेश-भूषा, रहन-सहन, और शक्ल-सूरत में भेद होते हुए भी भारतवासी अपने जातीय व्यक्तित्व से पहचान लिए जाते हैं। वह व्यक्तित्व हमारी जातीय मनोवृत्ति, जीवन-मीमांसा, रहन-सहन, रीति-रिवाज, उठने-बैठने के ढंग, चाल-ढाल, वेश-भूषा, साहित्य, संगीत और कला में अभिव्यक्त होता है। विदेशी प्रभाव पड़ने पर भी वह बहुत अंशों में अक्षुण्ण बना हुआ है। वही हमारी एकता का मूल सूत्र है।

3. व्यक्ति के चोटाधिकार के महत्त्व को समझाते हुए अपने छोटे भाई को पत्र लिखिए। 8
4. विकास के नाम पर पेड़ों की कटाई पर अपनी चिन्ता व्यक्त करते हुए किसी दैनिक समाचार पत्र के संपादक को एक पत्र लिखिए। 8

[N.B.: For Question Nos. 3 & 4 — write A, B, C in place of your name, address etc.]



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

June, 2016

INDIAN DICTATION (Written) - Part I

Time Allowed : 20 Minutes

Full Marks : 20

DICTION : 10 Minutes

REVISION : 10 Minutes

घर से निकलें, तो दर दोराहें, चौराहें और सड़क  
के खम्भों पर विज्ञापन — खतरे से सावधान, चारों  
से बचिए — इसके पढ़ने से बच्चों का भला होगा ---!  
अरवबार उठाएँ, विज्ञापन । पुरतक उठाएँ, विज्ञापन ।  
बस में बैठें, विज्ञापन । क्या आपका दिल कर्जोर  
है ? क्या आपका जिस्म टूटना रहता है ? क्या  
आपके सिर के बाल गढ़ रहे हैं ? क्या आपके  
घर में गण्डा रहता है ? गोपा कि आपकी  
व्यक्तिगत जिन्दगी बिलकुल व्यक्तिगत नहीं है  
— उसे केवल इन विज्ञापनदाताओं के परामर्श  
से ही जिया जा सकता है ।