

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

AD-1

December – 2023

(without books)

PART-I

PAPER-I: PRINCIPLES OF CIVIL ACCOUNTS, AUDIT AND FINANCE

Time Allowed- 2 Hours 30 Minutes

Full Marks- 100

Pass Marks-50

Answer any five. All questions carry equal marks.

1. What are the main Divisions of Government Accounts? Give a brief description of each part. 20
 2. What are the Criteria for Allocation between capital and revenue expenditure on a capital scheme? 20
 3. What are the functions entrusted to the Treasury? 20
 4. What are the sources from which accounts along with the supporting documents flow to the Accountant General? 20
 5. What are the different Tax and Non-Tax receipts of the Union, States and Union Territories? 20
 6. Write short notes: 5 x 4= 20
 - (i) Charged & Voted Expenditure
 - (ii) Name five types of contingencies
 - (iii) Issue Rate and Storage Charges
 - (iv) Earnest Money & Security deposit
 7. What are the essential conditions governing expenditure from the Consolidated Fund of India, State & Union Territory having Legislature? 20
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HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
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AD-2

December – 2023
(without books)

Part-I

Paper-II: CIVIL AUDIT, ACCOUNTS AND SERVICE RULES

Time Allowed: 3 Hours

Full Marks : 100

Pass Marks: 50

Question Number 1 and 2 are compulsory and answer any *three* from the rest.

1. Write short notes: (5X4=20)
 - (a) Treasury Monthly Accounts and Returns.
 - (b) Presumptive Pay of a post.
 - (c) Transfer Entries.
 - (d) Special Pay
 2. Explain the following: (5X4=20)
 - (a) Revenue Advance,
 - (b) Childcare Leave.
 - (c) Charged Expenditure.
 - (d) Vacation Departments.
 3.
 - (a) Write a short note on Audit of Expenditure against Grants or Appropriations. (10)
 - (b) Write briefly on Treasury Audit. (10)
 4. Describe the rules and procedures governing "Combination of Appointments". (20)
 5. Discuss about the Accounts and records to be kept in the District Treasuries. (20)
 6. Describe the rules and regulations of Foreign Service. What are the rules for contribution of Leave Salary and Pension? (10+10)
 7. Discuss briefly about Revision of pension / family pension, gratuity and commutation of pension of post 01.01.2016 pensioners. (20)
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**HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
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AD-3

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 figures in the margin indicate marks for each question.)

1. Post the following transactions in the Cash book of the Executive Engineer, Building Division, for the month of November 2023 and close the Cash Book giving an analysis of the Cash Balance. Also record the classifications and certificate of the EE about the Closing Balance. 40

01-11 Opening Balance: -	₹
i. Notes and coins (including counterfeit Notes of the value of ₹ 50)	250
ii. Service Postage Stamps	40
iii. Deposit- at- Call Receipts as Security	2000
iv. Refund of unutilised Advance by clerk of office of EE	500
v. 20 Revenue Stamps of Rs. 1 each	20
vi. Temporary Advance given to JE for Muster Roll payment	500
04-11 Drew cheque in favour of Contractor T for the construction of Govt. Staff quarter- Estimate	150000
Value of work done	43000
Recoveries: -	
Security Deposit	4300
Value of material supplied Division	5000
Book Value of tools lost	3300
Hire charges of concrete mixer	1000
07-11 Earnest money received from contractor B & returned to him on the same day due to rejection of his tender bid	5000
09-11 Cheque drawn to replenish cash	500
11-11 Received from JE cash chalan for ₹ 1000 remitted by him into Bank on account of	

sale proceeds of fruit grown in Inspection Bungalow.

14-11 Rent of Inspection Bungalow	500
15-11 Account of Temporary Advance of the JE as follows:	
a) Muster Roll charges	350
b) Coolie charges	50
c) Amount lost	50
20-11 Contractor E returned cheque No. 88 dated 27-07-2023 as it is defective. Cheque cancelled and new cheque No. 90 issued in lieu of it ₹ 3796.	
25-11 Payment for Service Stamps by cheque No.-91	500
30-11 Cash remitted into Treasury	1000

2. From the data given below, prepare the 2nd Running Bill of contractor Mr. Manibhai and Bros. for construction of Engineering College Building. 15

Date of start of work 16-02-2018; Stipulated date of completion 15-02-2019

Agreement No. & date B/250 of 2018-19 for ₹ 3500000/-

Sl. No.	Name of Work	Estimated unit rate ₹	Qty. in Cu. Metre Up to date	Qty. in Cu. Metre Paid in 1 st RA Bill
1	Earthwork in foundation	10	8000	5000
2	Filling in foundation in lime concrete	400	800	500
3	Brickwork in cement in foundation	500	1200	600
4	Brickwork in superstructure	600	1000	600
5	RCC for Roof slab	800	900	400

Contract provides for allowing premium at 10% over estimated rates.

In the first on account bill, advance payment of ₹ 10000 and ₹ 17000 on items 4 and 5 above respectively were made, and maximum secured advance was also paid on the following materials brought to site.

- I. Bricks 5,50,000 valued at rate of ₹ 800 per 1000 (assessed rate)
- II. Steel 40 M.T. valued at rate of ₹ 10000 per M.T.

In the second RA Bill, further secured advance on 1,00,000 bricks brought to site was allowed. The cost of bricks and steel actually used since previous bill was recovered from the second running account bill. Bricks may be calculated at 500 bricks per Cubic Metre. Quantity of steel may be determined as 1% of RCC work done and taking the weight of steel at 7.8 M.T. per cubic metre.

The following further recoveries are to be made from the 2nd RA Bill:

- I. Cement- 15 M.T. at ₹ 1000 per M.T.
- II. Hire of T&P Article- ₹ 1120

- III. Security Deposit- 2.5%
- IV. Income Tax at 2% & IGST at 2%

3. Define the following: 3 X 5 = 15
- i) Outturn
 - ii) Takavi Works
 - iii) Works Expenditure and Works Outlay
 - iv) Rate of Cost and Inclusive Rate of Cost
 - v) Local Loan Works
4. What is balancing of Cash Book? How are errors rectified in cash book? 7+8=15
5. What is recoveries for stock issued? Explain. 15
6. Write short notes on: 5 x 3 = 15
- i) Remittance to the treasury
 - ii) Drawing from Treasury/Bank.
 - iii) Subordinate Officers
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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) Give an account of the history and formation of ICICI.
(b) Enumerate the major sources of Industrial Finance available in India. 10+10
2. (a) Discuss the steps involved in handling 'Incoming mails' and 'Outgoing mails' of a large modern commercial organisation.
(b) What is Letter of Credit and why is it needed? 10+5
3. Write short notes on : (*any two*) 7½×2
 - (a) Components of Balance of Payment
 - (b) Global Supply Chain Management
 - (c) Bonded warehouse
4. Discuss in brief, the salient features of the following forms of Business: 5×3
 - (a) Sole Proprietorship
 - (b) Joint Stock Company
 - (c) Co-operative
5. (a) Give an overview of the documents needed in Shipping and the procedure involved in the same.
(b) Differentiate between Transport and Logistics. 10+5

Group-B

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

6. (a) "All contracts are agreements, but all agreements are not contracts"— Explain.
(b) State the exceptions to the rule— "Contract is void without consideration". 15+5

7. (a) What do you mean by Memorandum of Association? State its importance to a Public Limited Company.
(b) List the major contents of the Articles of Association. 8+7
8. (a) 'No seller can give to the buyer, a better title than he himself has'—Discuss the implications of the statement.
(b) Who decides the subject matter of the meeting of the Board of Directors of a Public Limited Company? How is the agenda for a Board Meeting decided? How frequently should the meeting be held? What are the steps involved in conducting the Board Meeting? 6+9
9. (a) Write a brief note on 'Auction Sales'.
(b) Differentiate between 'Right of Lien' and 'Right of Stoppage in transit'.
(c) Define fraud. 5+7+3
10. Distinguish between the following: 5×3
(a) Sale and an agreement to sale
(b) Sale and Bailment
(c) Sale and Hire Purchase Agreement
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December, 2023

PART-II

PAPER-II: ADVANCED ACCOUNTANCY AND AUDITING
(WITHOUT BOOKS)

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

Group-A

Advanced Accountancy

(Answer question No. 1 and *any two* from the rest.)

1. From the following Trial Balance of Joyeta Bhadury, you are asked to prepare a Trading and Profit and Loss Account for the year ended 31st December, 2023 and a Balance Sheet as on that date after making the necessary adjustments : 4+10+6

Particulars	Dr. (₹)	Cr. (₹)
Capital and Drawings	10,000	2,00,000
Purchase & Sales	84,000	2,10,000
Returns	2,000	1,000
Freehold Property	60,000	—
Plant & Machinery	1,00,000	—
Salaries	14,000	—
Printing & Stationery	2,000	—
Furniture & Fixture	4,000	—
Discount	1,500	—
Bills Payable	—	5,700
Opening Stock	30,000	—
Wages	37,000	—
Sundry Debtors & Creditors	25,000	40,000
Insurance Charges	3,000	—
Gas & Fuel	2,700	—
Bad debts	600	—
Office Rent	2,600	—
Freight & Duty	5,000	—
Loose tools 1st January	2,000	—
Factory Lighting	2,600	—
Provision for Doubtful debts 1st January	—	800
Loan to Prem Chand @ 5%	40,000	—
Interest on Loan to Prem Chand	—	1,000
Cash at Bank	25,000	—
Cash in Hand	5,500	—

Adjustments:

- (i) Wages ₹1,500 and Salaries ₹700 were outstanding.
 - (ii) Insurance Prepaid ₹400.
 - (iii) A new Machine was installed on 30th September, 2023, costing ₹15,000, but it was not recorded in the books and no payment was made for it. Wages ₹1,000 paid for its erection have been debited to Wages Account.
 - (iv) Loose tools were valued at ₹1,500 on December, 2023.
 - (v) Depreciation on Plant & Machinery by 10% and Furniture & Fixture by 5%.
 - (vi) Drawings Account balances include an item of ₹ 200 drawn in cash for the Purchase of Stationery which was used in business.
 - (vii) Maintain a Provision of 5% on Sundry Debtors for doubtful debts and 2% discount on Debtors and 2% discount on Creditors.
 - (viii) Stock on 31st December, 2023 was ₹ 70,000.
 - (ix) Stock of the value of ₹ 5,000 was destroyed by fire on 25th December, 2023 and the Insurance Company admitted a claim of ₹ 4,000.
2. (a) Archiman, Suvasish and Moumita are Partners in a Partnership firm sharing profits and losses in the ratio 5 : 3 : 2. Suvasish retired and his share were taken over by Archiman and Moumita in the ratio of 2 : 1. Shreyasi was admitted for $\frac{1}{4}$ th future profit, $\frac{3}{4}$ th of which was given by Archiman and the rest was given by Moumita. Ascertain the new profit sharing ratio. 5
- (b) Bholu, Pagla and Solvent are sharing profits and losses in the ratio 3:2:1 in a partnership firm, on 31.12.2019. Solvent retires. During that time their Capital A/c balance were ₹ 40,000, ₹30,000 and ₹20,000. The partnership agreement shows the following:
- (i) That while a partner will retire, he shall be entitled to enjoy his goodwill and his share of goodwill shall be calculated on the basis of average profit for last three years. The profits for the year was:
2017 — ₹16,000; 2018 — ₹18,000; 2019 — ₹20,000.
 - (ii) Claim of Solvent shall be settled by annual instalment of ₹8,000 along with Interest @ 5% of the unpaid balance.
- Prepare Solvent Partner Loan A/c until the last installment is paid. 3+2+5

3. A, B, C were in partnership in the ratio of 3:2:1. The partnership was dissolved on 30th June, 2019, when the position was as follows:

Liabilities		(₹)	Assets		(₹)
Capitals:			Cash in hand	28,000	
A —	1,40,000		Debtors	2,94,000	
B —	70,000		Stock	1,12,000	
C —	14,000	2,24,000			
Creditors		2,10,000			
		<u>4,34,000</u>		<u>4,34,000</u>	

There was a bill for ₹10,000 due on 30th November, 2018 under discount. It was agreed that net realisation should be distributed in their due order (at the end of each month) but as safely as possible. The realisation and expenses were as under:

Dates	Stock & Debtors(₹)	Expenses(₹)
31.07.2019	84,000	7,000
31.08.2019	1,26,000	5,400
30.09.2019	70,000	4,900
31.10.2019	77,000	3,500
30.11.2019	35,500	3,500

The stock was completely disposed off and the amount due from debtors were realised, the balance being irrecoverable. The acceptor of the bill under discount met the bill on the due date. Draw up a detailed statement showing the monthly distribution of cash realised, using proportionate capital method.

3+12

4. The Balance Sheet of Manufacturing Ltd. as at 31st December, 2018 is as follows:

Liabilities	(₹)	Assets	(₹)
<i>Share Capital:</i>		<i>Fixed Assets:</i>	
500 Redeemable Pref. Share of ₹100 each fully paid	50,000	Land & Buildings	1,00,000
		Plant	30,000
		Furniture	2,000
9000 equity shares of ₹10 each fully paid	90,000	<i>Current Assets:</i>	
		Stock	30,000
<i>Reserve & Surplus:</i>		Debtors	15,000
Security Premium	10,000	Investments	28,000
General Reserve	20,000	Bank	20,000
Profit & Loss A/c.	25,000		
Current Liabilities	30,000		
	<u>2,25,000</u>		<u>2,25,000</u>

Information:

- (i) The company decided to redeem its Preference Shares at a Premium of 5% on 31st Jan., 2019.
- (ii) A fresh issue 1000 equity shares of ₹ 10 each was made at ₹ 12 per share payable in full on 31st January, 2019. These were fully subscribed and all moneys were duly collected.
- (iii) All the investments were sold realising ₹ 27,000.
- (iv) The directors decided that only a minimum reduction should be made in the revenue reserve.

You are asked to prepare:

- (a) Journal entries (without narration)
 - (b) Balance Sheet after redemption of Preference Share 10+
5. (a) State with reason whether the following items are capital or revenue:
- (i) Amount spent on repairs to a second-hand engine in order to put it in working order.
 - (ii) Legal expenses incurred on income tax appeal.
 - (iii) Carriage paid on goods purchased.
 - (iv) Replacement cost of a worn-out part of a plant.
 - (v) Repairs to second-hand furniture purchased.

- (b) The following figures appeared in the books of Salini stores:

2023		₹
January 1	Provision for doubtful debts	1,000
	Provision for discount on Debtors	500
December 31	Bad debts written off	700
	Discount allowed	400
	Bad debts recovered	100
	Debtors	12,150

Write off further ₹ 150 from Debtors as bad, create a Provision for doubtful debt @ 10% and Provision for discount on Debtors @ 3%.

Give Journal entries without narration. And also show how the items will appear in the Balance Sheet for the year ended 31.12.2023. 5+5+

(5)

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Group-B

Auditing

Answer question no. 6 and any two from the rest.

6. State whether in each of the following cases, auditor's appointment is valid: 5×4
- (a) Dilip is appointed as the first auditor of a company by the board of directors within 15 days of the date of registration of the company.
 - (b) Due to the death of the existing auditor, the board of directors of X Ltd. appoints Archiman as the auditor.
 - (c) Alok is appointed as auditor of a government company at its annual general meeting.
 - (d) Due to the resignation of the existing auditor, the board of directors of C Ltd. appointed Uzma Khan as the auditor.
 - (e) X Ltd. appoints Mr. A, the proprietor of a firm of chartered accounts A & Co. as its auditor.
7. (a) State the difference between Audit and Investigation.
- (b) "Detection and Prevention of Errors and Frauds are the main objects of auditing."
Discuss it fully and explain the duties of the auditor in this regard. 5+10
8. (a) Can a statutory auditor relies upon the report of internal auditor? Justify your answer mentioning relevant SA.
- (b) Write note on Contingent Liabilities. 10+5
9. (a) What is Interim dividend?
- (b) What are the procedures to be followed for declaration and payment of Interim dividend?
- (c) What is the duty of the auditor relating to Interim dividend? 2+8+5
10. Discuss the significance of the term "True and Fair View". Discuss the duties of the auditor in this context. 5+10
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**HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
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December, 2023

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 the following (*any four*): 5×4=20
 - (a) Principles of Material Control
 - (b) Labour turnover and its causes
 - (c) Overhead absorption rate
 - (d) Treatment of by-products in process costing
 - (e) Idle time and its causes
 - (f) Break Even Point analysis

2. Explain the difference between Cost Accounting and Management Accounting. Explain the importance of Cost Accounting. 8+8=16

3. (a) Describe the duties of a Foreman in detail.
(b) Explain the various methods of calculating wage rate. 8+8=16

4. Q Pvt. Ltd. produces a product 'ACE' which passes through two processes — Process X and Process Y. The details for the year ending 31st March, 2023 is as follows:

	Process X	Process Y
40000 units introduced at a cost of (₹)	3,60,000	—
Materials consumed (₹)	2,42,000	2,25,000
Direct wages (₹)	2,58,000	1,90,000
Manufacturing expenses (₹)	1,96,000	1,23,720
Output in units	37,000	27,000
Normal wastage of input	5%	10%
Scrap value (per unit) (₹)	15	20
Selling price (per unit) (₹)	37	61

Additional information:

- (i) 80% of the output of Process X was passed on to the next process and the balance was sold. The entire output of Process Y was sold.
- (ii) Indirect expense for the year was ₹ 4,48,080.
- (iii) It is assumed that Process X and Process Y are not responsibility centres.

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(2)

Required:

- (a) Prepare Process X A/c and Process Y A/c.
 (b) Prepare the Profit and Loss A/c showing the net profit/net loss.
 (c) Normal Loss A/c, Abnormal Loss A/c, Abnormal Gain A/c. 16

5. From the following data prepare a unit cost statement showing the prime cost of Product P and Q together with analysis of variances: 16

		Product P	Product Q
Material:	Standard	600 Kgs @ ₹ 5	90 Kgs @ ₹ 3
	Actual	580 Kgs @ ₹ 5.5	100 Kgs @ ₹ 2.5
Labour:	Standard	80 hours @ ₹ 2	16 hours @ ₹ 2.8
	Actual	92 hours @ ₹ 1.75	14 hours @ ₹ 2.6

6. (a) A worker under the Halsey method of remuneration has a day rate of ₹12 per week of 48 hours, plus a cost of living bonus of 10 p. per hour worked. He is given 8 hours task to perform, which he performs in 6 hours, he is allowed 30% of the time saved as premium bonus. What would be his earnings under Halsey Plan and Rowan Plan? 10
- (b) Explain the application of variance analysis as per Standard Costing. 6
7. (a) A manufacturer uses 200 units of a component every month and buys them entirely from an outside supplier. The order placing and receiving cost is ₹100 and annual carrying cost is ₹12. From this data set calculate the Economic Order Quantity. 2
- (b) ABC Ltd. uses three types of materials X, Y, Z for production of the final product Q.

	X	Y	Z
Normal usage (units)	200	150	180
Minimum usage (units)	100	100	90
Maximum usage (units)	300	250	270
Reorder quantity (units)	750	900	720
Reorder period (in months)	2 to 3	3 to 4	2 to 3

Calculate for each component: 14

- (i) Reorder level
 (ii) Minimum level
 (iii) Maximum level
 (iv) Average stock level

8. ABC construction company undertook the construction of a road. The value of the contract was ₹25,00,000 subject to a retention money of 20% until one year after the certified completion of the contract and final approval of the contractee's engineer. The following are the detail as shown in the books on 30.6.22:

(3)

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	₹
Labour on site	8,10,000
Materials direct to site	6,40,000
Materials from store	1,62,400
Hire and use of plant upkeep account	24,200
Direct expenses	46,000
General overhead	74,200
Materials on hand, June 30, 2022	12,600
Wages accrued on June 30, 2022	15,600
Direct expenses accrued on June 30, 2022	3,200
Works not certified	33,000
Amount certified by the engineer	22,00,000
Cash received on account	17,60,000

Prepare:

- (a) Contract Account
- (b) Contractee's Account
- (c) Determine the cost of work-in-progress

Show all the relevant workings in detail.

16

9. (a) A department of company ABC attains a sale of ₹6,00,000 at 80 per cent of its normal capacity. Its expenses are as follows:

Administration costs:

Office salaries	₹ 90,000
Depreciation	₹ 7,500
Rates and Taxes	₹ 8,750
General expenses	2 percent of sales

Selling costs:

Salaries	8 percent of sales
Travelling expenses	2 percent of sales
Sales office expenses	1 percent of sales
General expenses	1 percent of sales

Distribution costs:

Wages (₹)	15,000
Rent	1 percent of sales
Other expenses	4 percent of sales

Prepare flexible administration, selling and distribution costs budget, operating at 90 percent, 100 percent and 110 percent of normal capacity.

Assume Office salaries, Depreciation and Rates and Taxes and wages to be fixed.

- (b) In the above context, explain what would be the effect on Office Salaries, Depreciation and Rates and Taxes at different operating capacities, if they were not fixed. 12+4=16

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(4)

10. ABC company a new organization was formed. They have a patented process that will make them a monopoly supplier of the product 'X'.

During the first year, they will be able to produce and sell 9000 units of product 'X'. The costs are:

Direct labour:	₹15 per unit
Raw materials:	₹5 per unit
Other variable costs:	₹10 per unit
Fixed costs:	₹2,40,000

- (a) If the company aims to make a profit of ₹2,10,000 for the first year, what should the selling price be? What is the contribution margin at this price?
- (b) If, at the end of the first year, the company aims to increase its volume, how many units will they have to sell to realize a profit of ₹ 7,60,000 given the following conditions:
- (i) An increase of ₹1,00,000 in the annual fixed costs will increase their capacity to 50,000 units
 - (ii) Selling price is at ₹ 70 per unit and no other costs change
 - (iii) ₹ 5,00,000 is invested in advertising

**HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
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December, 2023

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) Every consumer has to buy a number of goods and services with his limited income. A basic assumption of the economic theory of household behaviour is that the consumer is rational, i.e., he tries to maximise the total utility from his purchases. An important question which a consumer has to decide is : how he should allocate his given income on different goods and services so as to maximise total utility.

अथवा,

(B) Education involves improving the general knowledge and developing an overall understanding of the total environment. For example, a mechanic who repairs a car better than an engineer is only trained. He is not educated because he does not know the principles of engineering. Therefore, scope of education is wider than that of training. Secondly, the purpose of education is general whereas training has a specific and immediate purpose of making a person proficient in a particular job.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 10

(क) योजना बनाकर काम करने से आपका बहुत समय बचता है, क्योंकि इससे आप हमेशा अपनी प्राथमिकताओं पर काम करते हैं और व्यर्थ समय बरबाद नहीं करते। उपन्यासकार एलिस वॉकर की बेटी छोटी थी, इसलिए वे लिख नहीं पाती थीं। उन्होंने योजना बनाई कि जब बेटी सुबह 10.30 से दोपहर 3 बजे तक स्कूल जाएगी, तब वे लिखेंगी और उस दौरान कोई दूसरा काम नहीं करेंगी। उनका लक्ष्य अपने तीसरे उपन्यास 'द कलर पर्पल' को पाँच साल में पूरा करना था, लेकिन इस योजना की बदौलत यह एक ही साल में पूरा हो गया।

अथवा,

(ख) भारतीय सन्त-परम्परा में मीराबाई का नाम बड़े आदर-भाव से लिया जाता है। महिला सन्त होने के कारण जहाँ सन्तों-भक्तों में वह अत्यधिक आदर और मान प्राप्त कर पाई, वहीं उनके समकालीन समाज में उनके व्यक्तित्व और चरित्र को लेकर उतना प्रभाव नहीं देखा गया। इसका एक कारण तो उनका राजघराने से संबंधित होना और राजघराने द्वारा उनके विरक्त-रूप का विरोध था तो दूसरा कारण तत्कालीन सामन्ती समाज-व्यवस्था एवं मूल्यों के कारण एक नारी का उन्मुक्त रूप से सन्तों की संगति में उठना-बैठना-घूमना पसन्द न किया जाना था।

3. नया बस मार्ग आरंभ करने के लिए संबंधित अधिकारी को पत्र लिखिए।

10

अथवा,

अपने क्षेत्र में मलेरिया फैलने की संभावना को रेखांकित करते हुए स्वास्थ्य अधिकारी को एक पत्र लिखिए।

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

'चरन दास चोर' एक राजस्थानी लोक-कथा पर आधारित नाटक है। इस नाटक में एक ऐसे चोर की कहानी कही गई है जो पुलिस से बचने के लिए एक साधु को गुरु बनाता है। साधु अपने शिष्यों को अपनी बुरी आदतें त्याग देने का संकल्प लेने पर विवश करते हैं। चरन दास से कहा जाता है कि वह चोरी करना छोड़ दे। चरन दास अपने गुरु को यह वचन तो नहीं देता, लेकिन यह प्रण अवश्य करता है कि अब वह जीवन में सदैव सत्य बोलेगा।

(क) 'चरन दास चोर' कैसा नाटक है?

3

(ख) रेखांकित पंक्ति का आशय स्पष्ट कीजिए।

4

(ग) चरन दास क्या प्रतिज्ञा करता है?

3

5. निर्देशानुसार वाक्य परिवर्तन कीजिए :

1×5

(क) जब गार्ड ने हरी झंडी दिखाई तब गाड़ी चली। (सरल वाक्य में)

(ख) वह खेल और पढ़ाई दोनों में अच्छा है। (संयुक्त वाक्य में)

(ग) वर्षा होने पर मोर नाचने लगते हैं। (मिश्र वाक्य में)

(घ) माँ ने बच्चे को नहलाकर स्कूल भेजा। (संयुक्त वाक्य में)

(ङ) वह केवल चोर ही नहीं है बल्कि बेईमान भी है। (सरल वाक्य में)

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

December, 2023

HINDI DICTATION (WRITTEN) - PART-I

Time Allowed — 15 Minutes

Full Marks — 15

Dictation : 10 Minutes

Revision : 5 Minutes

थिएटर के मामले में कलकत्ता एक अजीब शहर है। मुंबई और दिल्ली की तरह यहाँ थिएटर जाने वालों का कोई विशेष वर्ग नहीं। सभी लोग, लगभग सारा कलकत्ता, शायद सिवा बड़े-बड़े महाजनों और व्यापारी तबके के लोगों के, हर व्यक्ति थिएटर जाता है। अगर नाटक अच्छा हुआ तो महीनों, बरसों चलता रहता है। हर थियटर के लिए दर्शक मौजूद हैं, जिनमें प्रोफेसरो, छात्र-छात्राओं, पत्रकारों, लेखकों, आर्टिस्टों के अलावा आम आदमी हर वर्ग का शामिल है।

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

AD-9

December -2023

BENGALI (TRANSLATION AND LETTER WRITING) –PART-I (WRITTEN)

Time allowed : 1hour 45 Mins.

Full Marks : 45
Pass Marks : 22.5

১. বাংলায় অনুবাদ করুন (যে কোন একটি) :

১০

ক) I was employed at the time with a film studio, earning forty rupees a month, and my life moved at an even, happy pace. I'd arrive at the studio around ten; give Nayaz Muhammed Villain's cat two-paise worth of milk; write B-grade dialogues for B-grade movies; joke a little with the Bengali actress who, in those days was called Bulbul of Bengal.

খ) Auditing is an important term used in accounting. That term describes the examination and verification of final records. There are three main types of auditing a) Internal, b) External, c) Government audits. A third party audit is by an audit organization and free of any conflict of interest.

২. ইংরাজিতে অনুবাদ করুন (যে কোন একটি) :

১০

ক) তারাপদর বয়স অল্প। তার ইতিআসও সেই পরিমাণে সংক্ষিপ্ত। সে তার বাবা-মার চতুর্থ সন্তান। শৈশবেই পিতৃহীন। তারাপদ সকলের অত্যন্ত আদরের। মা, ভাই-বোন, প্রতিবেশী সকলেই তাকে খুব ভালোবাসতো। একদিন সে কাউকে কিছু না বলে যাত্রাদলের সঙ্গে চলে যায়।

খ) বালক মনে করল, যজ্ঞনাথ পাগল হয়েছে। বলল, “আচ্ছা”।

যজ্ঞনাথ বলল, “ তবে এখানে বসো।”

“ কেনা”

“তোমার পূজা হবে।”

“কেন!”

“এইরূপ নিয়ম।”

৩. যে কোন একটি বিষয়ে পত্র রচনা করুন। (নামের পরিবর্তে ‘কখগ’ লিখতে হবে)

১০

ক) বিভাগীয় পরীক্ষা থাকায় তিন দিনের ছুটি চেয়ে উপযুক্ত কর্তৃপক্ষের কাছে আবেদন করুন।

খ) আপনার মেয়াদি জমার ওপর অতিরিক্ত কর কেটে নেওয়া হয়েছে। অভিযোগ জানিয়ে ব্যাঙ্কের নিবন্ধককে পত্র লিখুন।

P.T.O.

৪. নিচের লেখাটি পড়ে প্রশ্নগুলির পূর্ণ বাক্যে উত্তর দিন :

১০

বহু দিন হইল দাদা পশ্চিমে কাজ করিতে গিয়াছিলেন। ইতিমধ্যে ফটিকের মার দুই সন্তান হইয়াছে, তাহারা অনেকটা বাড়িয়া উঠিয়াছে, তাহার স্বামীর মৃত্যু হইয়াছে, কিন্তু একবারও দাদার সাক্ষাৎ পায় নাই। আজ বহুকাল পরে দেশে ফিরিয়া আসিয়া বিশ্বম্ভরবাবু তাঁহার ভগিনীকে দেখিতে আসিয়াছেন।

কিছুদিন খুব সমারোহে গেল। অবশেষে বিদায় লইবার দুই-একদিন পূর্বে বিশ্বম্ভরবাবু তাঁহার ভগিনীকে ছেলেদের পড়াশুনা এবং মানসিক উন্নতি সম্বন্ধে প্রশ্ন করিলেন। উত্তরে ফটিকের অবাধ্য উচ্ছৃঙ্খলতা, পাঠে অমনোযোগ, এবং মাখনের সুশাস্ত সুশীলতা ও বিদ্যানুরাগের বিবরণ শুনিলেন।

তাঁহার ভগিনী কহিলেন, “ফটিক আমার হাড় জ্বালাতন করিয়াছে।”

শুনিয়া বিশ্বম্ভর প্রস্তাব করিলেন, তিনি ফটিককে কলকাতায় লইয়া গিয়া নিজের কাছে রাখিয়া শিক্ষা দিবেন।

বিধবা এ প্রস্তাবে সহজেই সম্মত হইলেন।

ফটিককে জিজ্ঞাসা করিলেন, “কেমন রে ফটিক, আমার সঙ্গে কলকাতায় যাবি?”

ফটিক লাফাইয়া উঠিয়া বলিল, “যাব।”

যদিও ফটিককে বিদায় করিতে তাহার মায়ের আপত্তি ছিল না, কারণ তাঁহার মনে সর্বদাই আশঙ্কা ছিল-কোন দিন সে মাখনকে জলেই ফেলিয়া দেয় কি মাথাই ফাটায়, কি কী একটা দুর্ঘটনা ঘটায়, তথাপি ফটিকের বিদায়গ্রহণের জন্য এতাদৃশ আগ্রহ দেখিয়া তিনি ঈষৎ ক্ষুব্ধ হইলেন।

‘কবে যাবে’, ‘কখন যাবে’ করিয়া ফটিক তাহার মামাকে অস্থির করিয়া তুলিল; উৎসাহে তাহার রাগে নিদ্রা হয় না।

প্রশ্ন -

- | | |
|--|-----|
| ক) ফটিকের মামার নাম কী? তাঁর বাড়ি কোথায় ? | ১+১ |
| খ) বিশ্বম্ভরবাবুর ভগিনীর কয়টি পুত্র ? তাদের নাম কী কী ? | ১+১ |
| গ) এক কথায় লিখুন - যে নারীর স্বামী মারা গেছেন। | ১ |
| ঘ) ফটিককে কেন কলকাতা নিয়ে যাওয়া হয়েছিল ? | ১ |
| ঙ) কলকাতা যাবার কথা শুনে ফটিকের কী প্রতিক্রিয়া ছিল ? | ২ |
| চ) ফটিকের মায়ের কী আশঙ্কা ছিল ? | ২ |

৫. বাক্য রচনা করুন (যে কোন পাঁচটি) :

৫

বিপণন, খনিজ সম্পদ, জমা-খরচ, পারিশ্রমিক, মহাজন,
ন্যূনতম মূল্য, বাতিল, দেনা, দখল, প্রশাসন।

HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF

THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

AD-10

December -2023

BENGALI DICTATION (WRITTEN) - PART-I

Time allowed : 15 Minutes.

Full Marks : 15
Pass Marks : 7.5

Dictation : 10 Minutes

Revision: 5 Minutes

শ্রুতি লিখন :

গৃহস্থের ঘরের পিছনে বেগুন গাছ আছে। সেই বেগুন গাছের পাতা ঠোঁট দিয়ে সেলাই করে টুনটুনি পাখিটি তার বাসা বেঁধেছে।

বাসার ভিতরে তিনটি ছোট-ছোট ছানা হয়েছে। খুব ছোট ছানা, তারা উড়তে পারে না, চোখও মেলতে পারে না। খালি হাঁ করে, আর চিঁ-চিঁ করে।

গৃহস্থের বিড়ালটা ভারী দুস্ট। সে খালি ভাবে 'টুনটুনির ছানা খাব।' একদিন সে বেগুন গাছের তলায় এসে বললে, 'কি করছিস লা টুনটুনি?'

টুনটুনি তার মাথা হেঁট করে বেগুন গাছের ডালে ঠেকিয়ে বললে, 'প্রণাম হই, মহারানী!'
তাতে বিড়াল ভারী খুশি হয়ে চলে গেল।

এমনি সে রোজ আসে, রোজ টুনটুনি তাকে প্রণাম করে আর মহারানী বলে, আর সে খুশি হয়ে চলে যায়।