

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

**December, 2021**

PART-I

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

*Time Allowed — 2½ Hours*

*Full Marks — 100*

*Pass Marks — 50*

All questions carry equal marks.

Answer *any five* questions.

- |   |         |
|---|---------|
| 1. Write notes:   | 10×2=20 |
| (a) Money Bill  |         |
| (b) Appropriation Bill  |         |
| 2. Describe the Form of Accounts — Main Division of Accounts.                                       | 20      |
| 3. Explain the Currency System of India and Resource Arrangements.                                  | 20      |
| 4. Describe briefly:  | 10×2=20 |
| (a) Finance Commission  |         |
| (b) Annual Financial Statement  |         |
| 5. Describe the process of Departmental Compilation of Accounts.                                    | 20      |
| 6. Explain the following:   | 10×2=20 |
| (a) Inspection of Treasuries  |         |
| (b) Inspection of Public Works Division   |         |
| 7. Explain the criteria for allocation between Capital and Revenue Expenditure on a Capital Scheme. | 20      |

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**PART-I**

**PAPER-II : CIVIL AUDIT, ACCOUNTS & SERVICE RULES**

*Time Allowed — 3 Hours*

*Full Marks — 100*

*Pass Marks — 50*

*Question Nos. 1 and 2 are compulsory and answer any four questions from the rest.*

1. Explain the following: 5×4=20
  - (a) Proforma Accounts
  - (b) Rules for Secret Service Expenditure
  - (c) Resignation or retirement after Study Leave
  - (d) Subsistence Allowances
  
2. Write short notes: 5×4=20
  - (a) Sectors and Sub-sectors of Accounts
  - (b) Study Allowance
  - (c) Basis of classification of transaction in Government Accounts
  - (d) Accounting of Revenue Deposit-Receipts
  
3. What are the different classes of Receipts exempted from Stamp Duty? 15
  
4. What are the criteria for write-off balances from Debt, Deposit, Suspense and Remittances Heads closed to balance and classification thereof in accounts? 15
  
5. Fixation of Pay on officiating appointments. 15
  
6. (a) Discuss Rules to classification of Losses in Government Accounts. 8  
 (b) Define allocation between capital and revenue expenditure on a capital scheme. 7
  
7. Rules for payment of compensation for acquisition of land. 15

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**December, 2021**

**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. Write the Cash Book of Mr. X Executive of CPWD Division for the month of June, 2019 from the following data. Indicate classification of each transaction and close the Cash Book. Give short explanation notes where necessary. Pg- 126 40

1-6	Opening Balance	₹
	(i) (a) Notes (including soiled Notes for ₹ 180)	3,450
	(b) Counterfeit Coins	30
	(ii) Revenue Stamps	₹ 20
	Ordinary Postage	₹ 30
		50
	(iii) Self cheque no. 41 dated 29-5-2019	6,000
	(iv) Demand Draft no. 18670 dated 22-5-2019 drawn in favour of supplier towards payment of stock articles	8,000
	(v) Cheque dated 29-5-2019 received from contractor K towards sale of unserviceable stores	2,000
	(vi) Hand Receipt for Imprest with SDO K	800
	(vii) Cheque no. 42 dated 29-5-2019 drawn in favour of contractor M lying undelivered	19,000
1-6	(i) Cashed cheque drawn in favour of self on 29-5-2019	6,000
	(ii) Despatched Bank Draft dated 22-5-2019 and Cheque dated 29-5-2019	
	(iii) Remitted the cheque dated 29-5-2019 from contractor K into Bank	2,000
3-6	Paid by cheque no. 43 3rd on A/c Bill of Contractor B for Repair to High Court Building	
	(i) Value of work measured up-to-date	90,000
	(ii) Up-to-date Advance payments	16,000
	(iii) Payment made in the previous on Accounts Bills	42,000
	(iv) Released amount with-held in the last on a/c bill recoveries (Besides Security Deposit & Income Tax)	500

		₹
	(i) Value of Cement supplied in April, 2019	12,000
	(ii) Recovery advised by another division	4,000
	(iii) Materials supplied for construction of stores shed	3,000
7-6	(i) Account of temporary advance paid on 17-5-2019 was rendered by SDO H as under and adjusted: Master roll for annual repair to Sub Divisional Office Building ₹ 1,200; out of which ₹ 100 were unpaid. Refunded cash ₹ 400	
	(ii) Received EMD in cash from the tendered; but it was refunded on the same day by cheque no. 44	4,000
10-6	(i) Demand Draft dated 22-5-2019 received back undelivered and sent to the Bank for cancellation and credit to Government Account	
	(ii) Sale Proceed of old stock materials realised by SDO K on 6-6 was remitted by him to Bank on 8-6 Received chalan from Bank on 9-6 and transaction incorporated in the Cash Book on 10-6-2019	3,200
13-6	(i) Soiled Notes sent to Reserve Bank of India for exchange with fresh notes were rejected to the extent of ₹ 100	
	(ii) Refunded balance of Security Deposit to contractor P by cheque no. 45 after recovering an amount of ₹ 2,000 advised by another division	18,000
17-6	(i) Issued fresh cheque no. 46 in lieu of lost cheque no. 6 of 12-5-2018 for ₹ 6,500	
	(ii) Cancelled cheque no. 21 dated 21-5-2019 of ₹ 3,000 for purchase of Service Postage Stamps	
24-6	(i) Paid Imprest (₹ 800) to Junior Engineer O by cheque no. 47	
	(ii) Imprest account of SDO K adjusted and recouped in cash as under: Salary of work charged establishment towards "Maintenance and repairs of college building" ₹ 600 Imprest reduced by ₹ 200	
25-6	(i) Sold Revenue Stamps to staff	20
	(ii) Conducted surprise check and found cash short	625
30-6	Closed outstanding Imprests and remitted cash balance into Bank due to closure of the Division	

2. Prepare transfer entries to rectify or adjust the following:

3×5=15

- Rupees 1,000 being the value of steel issued to the Contractor for the work "Constructing Government Residences" was debited to 2059 Public Works; Suspense; Miscellaneous Works Advances.
- Transfer of surplus material of ₹ 450 from the work "Constructing office building of the Superintending Engineer" to "Constructing Dispensary for the Municipal Committee".

- (c) A fine of ₹ 500 is imposed by Executive Engineer on a contractor for delay in progress on his work and its recovery is ordered to be made from the next bill for the work.
- (d) Issue of 10 tonnes cement from stock to a contractor of ₹ 300 per quintal as stipulated in the agreement against the issue rate of ₹ 360 per quintal.
- (e) Adjustment of a sum of ₹ 700 representing amount due to a contractor at the time of Losing of accounts of a work "Constructing Residence for a Superintendent of Police" under Police Housing Scheme.

3. Write short notes: 5×3=15

- (i) Storage Charge Pg 642
- (ii) Detailed Head
- 105 (iii) Temporary Advance

4. Distinguish between: 5×3=15

- (i) Contractors and Labours Accounts
- 37 (ii) Major Head and Minor Head 36
- 20 (iii) Measurement Books and Standard Measurement Pg-18

5. What are the general conditions for issue of materials to contractors? Explain the procedure of Disposal of Surplus Materials. Pg 447 8+7=15

6. In what circumstances can advances to contractors be given? How are these advances shown in the accounts of the works and how their adjustment is affected? Pg 382 8+7=15

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**December, 2021**

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) What are the objectives of the Industrial Finance Corporation of India?  
(b) Discuss the major sources of Industrial Finance available in India. 10+10
2. (a) Define Office Organisation. State the characteristics of a good office organisation.  
(b) Explain the major steps involved in creating a sound office organisation. 4+(5+6)
3. (a) Discuss the major functions of Foreign Exchange Market.  
(b) What do you mean by Warehousing? Examine its importance in an organisation. 6+9
4. Write short notes : 7½×2
  - (a) Components of Balance of Payment
  - (b) Global Supply Chain Management
5. (a) Explain the salient features of a Joint Stock Company form of Organisation. 6  
(b) Give an overview of the major documents needed in Shipping and the procedure involved in the same. 9

**Group-B**

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

6. (a) "No consideration, no contract"— Explain the validity of the above statement. Are there any exceptions to the above rule?  
(b) Who is a minor according to the Indian Contract Act?  
(c) What are the provisions in the act concerning contract with a minor? Validate your answer with an example. 7+6+7
7. Distinguish between— 8+7
  - (a) Condition and Warranty
  - (b) Fraud and Misrepresentation

8. (a) What do you mean by Memorandum of Association? What are its importance to a Public Limited Company?  
(b) List the contents of the Articles of Association. 8+7
9. (a) What is a Government Company?  
(b) Explain the meaning and significance of limited liability and unlimited liability. 6+9
10. (a) "No seller can give to the buyer, a better title than he himself has"—Discuss.  
(b) Who decides the subject matter of the meeting of Board of Directors of a Public Limited Company? How is the agenda for Board Meeting decided? How frequently should the meeting be held? What are the steps involved to conduct a Board Meeting? 7+8
-

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PART-II

PAPER-II : ADVANCED ACCOUNTANCY AND AUDITING

*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. Following are the closing balances in the ledger of Mahesh for the year ended March 31, 2021:

Debit Balance	Rs.	Credit Balance	Rs.
Opening Stock	12,600	Capital	60,000
Purchases	45,000	Sales	1,00,000
Sales Returns	500	Purchases Returns	1,000
Wages	7,500	Provision for Bad Debts	2,000
Carnage on Purchases	1,100	12% Bank Loan	20,000
Duty and Clearing Charges	800	Sundry Creditors	11,560
Salaries	5,200	Rent Received	3,000
Taxes & Insurance	1,700	Discount	1,440
Advertisement	2,800		
Drawings	5,000		
Bills Receivable	3,500		
Debtors	52,000		
Cash in hand	1,500		
Building	28,000		
Furniture	10,000		
Machinery	15,000		
Printing and Stationery	4,400		
Interest on Bank Loan	2,400		
	1,99,000		1,99,000

Prepare Trading and Profit and Loss Account for the year ended March 31, 2021 and Balance Sheet as on that date after taking into account the following information:

- (a) The stock on March 31, 2021 was valued at Rs. 26,800.



- (b) The proprietor had taken away goods worth Rs. 3,000 for personal use. This has not been recorded in books.
- (c) Depreciate Machinery at 20%.
- (d) Provision for Bad Debts required is Rs. 1,500.
- (e) Provide for Manager's Commission at 10% on the net profit after charging such commission.

All calculations are to be made to the nearest of rupee.

5+8+7

2. X Ltd. charged Depreciation on Machinery at 10% p.a. on Diminishing Balance Method (DBM). On 01.04.2019, there was a balance of Rs. 2,43,000 in the Machinery Account. On 01.10.2019, new machine costing Rs. 72,000 was installed. Installation charge was Rs. 3,000. On the same day, a machine was sold at Rs. 43,000 (original cost of which was Rs. 60,000 as on 01.04.2017.) The company decided to change the depreciation method from DBM to Straight Line Method (SLM) on Machinery from the year 2019-20 onwards.

Following information are also available:

- (a) Old machines will have 5 years of useful life (after this financial year) with residual value of Rs. 27,600.
- (b) New machine will have 7 years of useful life (after this financial year) with no residual value.

Show the machinery account in the books of X Ltd. for the year 2019-20.

16

3. X draws on Y a Bill of Exchange for Rs. 15,000 on 01.04.2020 for 3 months. Y accepts the bill and sends it to X who gets it discounted at Rs. 14,400. X immediately remits Rs. 4,800 to Y. On the due date, X being unable to remit the amount due to Y, accepts a bill for Rs. 21,000 for three months which is discounted by Y for Rs. 20,555. Y sends Rs. 3,370 to X. Before maturity of the bill X becomes insolvent and his estate pays only 50% of the amount due to Y.

Give journal entries in the books of Y and also show the account of X in the books of Y.

12+4

4. S, M and B are partners in a registered firm. Balance of their capital accounts as on April 1, 2020 was Rs. 25,000, Rs. 15,000 and Rs. 5,000 respectively. The partnership agreement provides:
- (a) B shall be credited with a salary of Rs. 300 per month.
- (b) Interest on capital is allowed @ 10% p.a. and interest on drawings is charged @ 15% p.a.
- (c) B is entitled to get an additional remuneration of 5% after charging such remuneration on the amount of profit earned in excess of Rs. 7,000 and also after providing for the items mentioned under (a) and (b) above.
- (d) The remaining profit will be shared by S, M and B in the ratio of 35:8:5.

B contributed an additional capital of Rs. 5,000 on October 1, 2020. S has withdrawn Rs. 2,000 on August 1, 2020 and Rs. 1,600 on December 31, 2020. M has withdrawn Rs. 400 at the end of the each quarter.

The net profit for the year ended March 31, 2021 was Rs. 40,500.

You are required to prepare a Profit and Loss Appropriation Account for the year ended 31st March, 2021. All calculations are to be made to the nearest of rupee. Detailed workings are to be shown.

16

5. The following purchases were made during the year 2020-21 by a business house having three departments:

Department A 1000 units

Department B 2000 units

Department C 2,400 units

The total cost of purchase was Rs. 1,00,000

Stocks on 1st April 2020 were:

Department A 120 units

Department B 80 units

Department C 152 units

The sales during 2020-21 were:

Department A 1,020 units at Rs. 20 each

Department B 1,920 units at Rs. 22.50 each

Department C 2,496 units at Rs. 25 each

The rate of gross profit is the same for each department and the rate of gross profit and the cost of purchase for each type of the products have remained unchanged for a number of years.

You are required to prepare Department Trading Account for the year 2020-21.

16

### Group-B

#### Auditing

Answer any three questions.

6. (a) What do you mean by internal check?  
 (b) Explain the position of an auditor relating to internal check. 4+12
7. (a) What do you mean by vouching?  
 (b) What are the steps to be followed by an auditor while vouching payment of (i) wages and (ii) salaries? 4+(6+6)
8. (a) Explain the provisions of the Companies Act regarding the appointment of an auditor.  
 (b) Under what circumstances a person is debarred from being appointed as an auditor of the company? 10+6
9. How as an auditor will you verify the following items: 4×4
- (a) Leasehold Property  
 (b) Furniture, Fixture and fittings  
 (c) Trademarks  
 (d) Motor Vehicle

**AD-5**

(4)

- 10.** (a) What is an audit programme?  
(b) Explain the advantages of audit programme.  
(c) Explain whether an auditor should strictly confine his/her function as per audit programme.

2+10+4

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PART-II

PAPER-III : COST ACCOUNTING, FACTORY ORGANISATION AND MANAGEMENT ACCOUNTING

*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) LIFO method of issue of materials
  - ✓(b) Margin of safety
  - (c) Turnover of capital
  - ✓(d) Overhead and its apportionment
  - ✓(e) Semi-variable cost
  - (f) Net Present Value (NPV)

- ✓2. The accounts of BPL Ltd. for the year ended on 31st December, 2020 show the following:

	Rs.
(i) Stock of materials as on 1.1.2020	6,720
(ii) Materials purchased	1,50,000
(iii) Materials returned to suppliers	2,000
(iv) Direct labour	50,000
(v) Direct expenses	20,000
(vi) Factory expenses	15,300
(vii) Office & Administrative expenses	8,000
(viii) Selling & Distribution expenses	7,900
(ix) Stock of materials as on 31.12.2020	7,720
(x) Profit	10,000

Find out:

- (a) Materials consumed
  - (b) Prime cost
  - (c) Works cost
  - (d) Cost of production
  - (e) Total cost
  - (f) Sales 16
3. Discuss, in brief, different techniques of budgetary control. 16

- ✓4. The following data are available for 2019:

Production	50,000 units	
		Rs.
Materials consumed	... ..	75,000
Direct wages	... ..	50,000
Variable production overhead	... ..	1,00,000
Variable selling overhead	... ..	2,00,000
Fixed expenses	... ..	75,000
Selling price per unit	... ..	12

It is expected that in 2020:

- (a) Production will be 1,00,000 units.  
 (b) Prices of materials will go up by  $33\frac{1}{3}\%$ .  
 (c) Variable selling overhead and fixed expenses will rise by 25% and Rs. 25,000 respectively.  
 Prepare cost sheets for 2019 and 2020. 16

5. Describe the characteristics of an ideal Cost Accounting System. 16

- ✓6. Discuss different methods of Cost Accounting. 16

- ✓7. What do you mean by Management Accounting? How does Management Accounting differ from Cost Accounting? 4+12=16

8. ECG Ltd. sells lightweight tables. One table is sold for Rs. 45. Variable and fixed expenses data are given below:

		Rs.
Variable expenses per unit	... ..	18
Fixed expenses per year	... ..	5,40,000

You are required to:

- (i) Compute Contribution Margin Ratio (CM ratio).  
 (ii) Compute Break-Even-Point in rupees using CM ratio computed in (i).  
 (iii) Calculate using Contribution Margin ratio increase in net operating income if sales are increased by Rs. 1,35,000.  
 (iv) During the last year ECG Ltd. sold 24,000 lightweight tables. 4+6+6=16

9. From the following information, prepare the statement of cash flows: 16

- (a) Purchased a building for Rs. 10,000 cash.  
 (b) Sold a machine: Selling price — Rs. 12,000; Cost — Rs. 16,000;  
 Accumulated depreciation — Rs. 9,000.  
 (c) Paid cash dividend of Rs. 1,000.  
 (d) Bought Xerox stock for Rs. 2,000.  
 (e) Sold General Motors bonds for Rs. 3,500.  
 (f) Accounts receivable increased by Rs. 5,000.  
 (g) Lent Rs. 2,400 to a third party.

10. A firm has Rs. 40,000,000 in revenues; Rs. 12,500,000 in fixed costs; Rs. 10,250,000 in variable costs and interest of Rs. 2,000,000. Compute the DOL, DFL and DCL. 16

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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) Sarojini Naidu was called the Nightingale of India by Mahatma Gandhi because of the colour, imagery and lyrical quality of her poetry.

'The Bangle Sellers' is a fine example of her musical verse. The poem is the song of the men who sell glass bangles of village fairs and in temple towns. The different coloured bangles symbolise the different stages in a woman's life as a young maiden, a bride, as a middle aged matron and as an older woman.

अथवा,

(b) The northern Indian Ocean, of which the Arabian Sea and the Bay of Bengal are a part, experiences only a minority of tropical storms annually, at about 7% of worldwide events, but their destructive impact on the subcontinent is severe due to a dense population and poor capacity to absorb large quantities of rainfall dumped in a short period over cities and towns. The influence of climate change on cyclone characteristics in a world that is heating up due to accumulation of greenhouse gases is an ongoing topic of study.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

10

(a) पर्यावरण केवल विकासशील राष्ट्रों की ही नहीं, समूचे विश्व की समस्या है, क्योंकि संपूर्ण वसुधा एक है और उस पर रहने वाले सारे जीवधारी पर्यावरण में हुए किसी भी बदलाव से अवश्य ही प्रभावित होंगे। कहने को तो हमारे चारों ओर का वायुमंडल, जिसमें हम रहते हैं और अन्य जीवधारी, सब मिलकर पर्यावरण बनाते हैं; किंतु वास्तव में पर्यावरण बड़ा व्यापक शब्द है। पर्यावरण का तात्पर्य उस समूची भौतिक एवं जैविक व्यवस्था से है जिसमें जीवधारी रहते हैं, बढ़ते-पनपते हैं और अपनी स्वाभाविक प्रवृत्तियों का विकास करते हैं।

अथवा,

(b) 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।

AD-7

(2)

3. आपके मुहल्ले में मच्छरों के बढ़ते प्रकोप की शिकायत करते हुए संबंधित अधिकारी को एक पत्र लिखिए। 10

अथवा,

कोरोना महामारी के दौर में प्रवासी मजदूरों की समस्याओं के निवारण हेतु संबंधित विभाग को एक पत्र लिखिए।

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

हल्कू ने आकर स्त्री से कहा —सहना आया है, लाओ, जो रूपए रखे हैं, उसे दे दूँ। किसी तरह गला तो छूटे। मुन्नी झाड़ू लगा रही थी। पीछे फिर कर बोली—तीन ही तो रूपए हैं, दे दोगे तो कंबल कहाँ से आवेगा? माघ-पूस की रात हार में कैसे कटेगी? उससे कह दो, फसल पर रूपए दे देंगे। अभी नहीं।

- (a) मुन्नी रखे हुए रूपए क्यों नहीं देना चाहती थी? 3
- (b) हल्कू, सहना को तुरंत रूपए क्यों दे देना चाहता था? 3
- (c) रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए। 4

5. निर्देशानुसार वाक्य परिवर्तन कीजिए :

1×5=5

- (a) ऐसा काम करो जिसमें फायदा हो। (सरल वाक्य में)
- (b) वर्षा होने पर मोर नाचने लगते हैं। (मिश्र वाक्य में)
- (c) मोहन ने जो कार्ड छपवाए वे शादी के लिए थे। (सरल वाक्य में)
- (d) वह खेल और पढ़ाई दोनों में अच्छा है। (संयुक्त वाक्य में)
- (e) मेरे स्टेशन पहुँचने से पहले ही गाड़ी आ चुकी थी। (मिश्र वाक्य में)

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3. आपके मुहल्ले में मच्छरों के बढ़ते प्रकोप की शिकायत करते हुए संबंधित अधिकारी को एक पत्र लिखिए। 10

अथवा,

कोरोना महामारी के दौर में प्रवासी मजदूरों की समस्याओं के निवारण हेतु संबंधित विभाग को एक पत्र लिखिए।

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

हल्कू ने आकर स्त्री से कहा —सहना आया है, लाओ, जो रूपए रखे हैं, उसे दे दूँ। किसी तरह गला तो छूटे। मुन्नी झाड़ू लगा रही थी। पीछे फिर कर बोली—तीन ही तो रूपए हैं, दे दोगे तो कंबल कहाँ से आवेगा? माघ-पूस की रात हार में कैसे कटेगी? उससे कह दो, फसल पर रूपए दे देंगे। अभी नहीं।

- (a) मुन्नी रखे हुए रूपए क्यों नहीं देना चाहती थी? 3  
(b) हल्कू, सहना को तुरंत रूपए क्यों दे देना चाहता था? 3  
(c) रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए। 4

5. निर्देशानुसार वाक्य परिवर्तन कीजिए :

1×5=5

- (a) ऐसा काम करो जिसमें फायदा हो। (सरल वाक्य में)  
(b) वर्षा होने पर मोर नाचने लगते हैं। (मिश्र वाक्य में)  
(c) मोहन ने जो कार्ड छपवाए वे शादी के लिए थे। (सरल वाक्य में)  
(d) वह खेल और पढ़ाई दोनों में अच्छा है। (संयुक्त वाक्य में)  
(e) मेरे स्टेशन पहुँचने से पहले ही गाड़ी आ चुकी थी। (मिश्र वाक्य में)

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

December, 2021

PART-I (WRITTEN)

BENGALI (TRANSLATION AND LETTER-WRITING)

Time Allowed — 1 Hour 45 Mins.

Full Marks — 45

- ১। ইংরাজিতে অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) মাসী কহিলেন,— “সে ত জানা কথা বেণি ! ছোঁড়া দশ বারো বছর ত দেশে আসে নি— এতদিন ছিল কোথায়?” “কি ক’রে জানব মাসি?” শুনচি, এতদিন নাকি বোম্বাই, না, কোথায় ছিল। কেউ বল্চে, ডাক্তারি পাশ ক’রে এসেচে, কেউ বল্চে, উকিল হয়ে এসেচে— কেউ বল্চে সমস্তই ফাঁকি— ছোঁড়া নাকি পাঁড় মাতাল।
- (খ) অবশেষে বিবাহের দিন উপস্থিত হইল। অতিরিক্ত সুদে একজন টাকা ধার দিতে স্বীকার করিয়াছিল, কিন্তু সময়কালে সে উপস্থিত হইল না।  
রায়বাহাদুর বলিলেন, টাকা হাতে না পাইলে বর সভাস্থ করা যাইবে না। রামসুন্দর রায়বাহাদুরের হাতে-পায়ে ধরিয়া বলিলেন, “শুভকার্য সম্পন্ন হইয়া যাক্, আমি নিশ্চয়ই টাকাটা শোধ করিয়া দিব।”
- ২। Translate into Bengali (any one): 10
- (ক) The mother was suffering the shock of what she had just been through; she could hardly breathe and felt a sharp pain in her chest.  
“Don’t worry about me,” she muttered. But her whole being craved attention — kind, comforting attention.
- (খ) He was a very silent man by custom. All day he hung round the cove, or upon the cliffs, with a brass telescope; all evening he sat in a corner of the parlour next the fire. Mostly he would not speak when spoken to; only look up sudden and fierce, and blow through his nose like a fog-horn.
- ৩। যে কোনো একটি বিষয় অবলম্বনে সংবাদপত্রের সম্পাদকের উদ্দেশে চিঠি লিখুন [নাম-ঠিকানার পরিবর্তে ক, খ, গ লিখতে হবে] : 10
- (ক) ফেসবুকের প্রভাব জনজীবনে
- (খ) কন্যাসন্তানের সুরক্ষা।
- ৪। নিম্নলিখিত অনুচ্ছেদটি পাঠ ক’রে প্রশ্নগুলির উত্তর দিন :  
আমরা যে সময়ের কথা বলছি, ইউরোপের মহাযুদ্ধ বাধতে তখনও পাঁচ বছর দেরি। ১৯০৯ সালের কথা। তখন চাকুরির বাজার এতটা খারাপ ছিল না। শঙ্করদের গ্রামের এক ভদ্রলোক শ্যামনগরে না নৈহাটিতে পাটের কলে চাকুরি করতেন। শঙ্করের মা তাঁর স্ত্রীকে ছেলের চাকুরির কথা বলে এলেন। শঙ্কর সাধারণ ধরণের ছেলে নয়। স্কুলে পড়বার সময় সে বরাবর খেলাধুলোতে প্রথম হয়ে এসেছে। সেবার মহকুমার একজিবিশনের সময় হইজাম্পে সে প্রথম স্থান

অধিকার করে মেডেল পায়। ফুটবলে অমন সেন্টার ফরওয়ার্ড ও অঞ্চলে তখন কেউ ছিল না। সাঁতার দিতে তার জুড়ি খুঁজে মেলা ভার। গাছে উঠতে, ফোড়ায় চড়তে, বক্সিং-এ সে অত্যন্ত নিপুণ। কলকাতায় পড়বার সময় YMCA-তে সে রীতিমতো বক্সিং অভ্যাস করেছে। এইসব কারণে পরীক্ষায় সে তত ভালো করতে পারে নি, দ্বিতীয় বিভাগে উত্তীর্ণ হয়েছিল।

(ক) কোন সালের কথা এখানে বলা হয়েছে?	1
(খ) শঙ্কর কোন পজিশনে ফুটবল খেলত?	1
(গ) শঙ্কর পরীক্ষায় কোন বিভাগে উত্তীর্ণ হয়েছে?	1
(ঘ) শঙ্কর কোথায় বক্সিং শিখত?	1
(ঙ) কোন খেলায় শঙ্কর মেডেল পায়?	1
(চ) শঙ্কর কী কী খেলায় পারদর্শী ছিল?	2
(ছ) শঙ্করের প্রতিবেশী কোথায় চাকরি করতেন?	2
(জ) ইউরোপের মহাযুদ্ধের কত বছর আগের কথা বলা হয়েছে?	1
৫। বাক্য রচনা করুন (যে কোনো পাঁচটি) :	5
মেঘ না চাইতে জল	
অরণ্যে রোদন	
মর্মস্পর্শী	
ভয়ানক	
সংক্রামক রোগ	
সুরক্ষা	
অতিমারী।	