

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

AD-1

JUNE, 2018

PART-I

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

Time allowed: 2 ½ hours

Full marks: 100

Pass marks: 50

Answer any five questions

1. What are the duties of audit in relation to audit of -

- a) Investment,
- b) Reserve & Reserve Funds
- c) Loans and Advances
- d) Deposits

(Marks: 20)

2. What are the general functions of audit in relation to Audit of Receipts?

(Marks: 20)

3. a) Discuss the principles of allocation of expenditure between capital and revenue on a capital scheme.

b) Describe Major, Minor and Detailed Heads

(Marks: 10 + 10)

4. What is Central Audit? Mention the duties and functions of Central Audit in general.

(Marks: 20)

5. Write short notes on any four of the following

- a) Results of Inspection and Local audit
- b) Annual Financial Statement
- c) Transfer Entries
- d) Inspection of Treasuries
- e) Appropriation Audit

(Marks: 5x4)

6. What are the duties of audit in respect of audit of Contingent Charges?

(Marks: 20)

7. Describe Codification of Heads of Accounts

(Marks: 20)

AD-2

**HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE
WEST BENGAL AUDIT AND ACCOUNTS SERVICE
JUNE 2018**

PART-I

PAPER II – CIVIL AUDIT, ACCOUNTS & SERVICE RULES (WITHOUT BOOKS)

TIME ALLOWED : 3 HOURS

Full Marks : 100

Pass Marks : 50

Answer question No. 1 & 2 which are compulsory and any four from the rest

1. State the general instructions regarding the preparation of bills. (20 marks)
2. State the conditions for grant of study leave. (20 marks)
3. State the financial responsibilities of the Superintending Engineer in the departments of Works and Buildings and Irrigation and Waterways. (15 marks)
4. Into how many divisions government departments are divided for the purpose of inter-departmental adjustments. Describe them. State the exceptions to this rule. (1 + 4 + 10)
5. Write short notes on : (5 X 3)
 - (a) Proforma Accounts
 - (b) Foreign Service
 - (c) Leave Not Due
- (6) Describe the procedure for Electronic Clearing System (ECS) prescribed by Reserve Bank of India. (15 marks)
- (7) State the special circumstances during which extraordinary leave may be granted to a government servant. (15 marks)

AD-3

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

JUNE-2018

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.

Write up the Cash Book for October 2015 of Sh. RVT Executive Engineer, Building Division of PWD of the classification. Close the Cash Book giving analysis of closing Balance (and explanatory note where necessary).

(20 Marks)

Opening Balance	₹
(i) Notes and Coins	200
(ii) Service Postage Stamps	15
(iii) Revenue Stamps of ₹ 1 each	5
(iv) Deposit at call Receipt of United Commercial Bank received from contractor "A" as Security Deposit.	1,000
(v) Demand Draft on Allahabad Bank received in payment of Government dues	400
(vi) Cheque dated 30-9-2015 drawn for Cash Chest	600
(vii) Temporary Imprest given to Overseer for muster roll payments.	200
(viii) Refund of Festival Advance not utilised by a clerk of the Executive Engineer's Office.	75
Cashed the cheque drawn on 30-9-2015	600
Tenders opened on 6-10-2015, B's tender was rejected; EMD received was returned to him the same day	700
Final payment of G Fund to the Division's Head clerk.	8000
Paid by cheque to contractor "C", the 2 nd Running Bill for constructing a High School (Major Work):-	
(i) Total value of work actually measured up-to-date	10,000
(ii) Advance payment made on 1 st Running Bill	2,500
(iii) Advance payment made on 2 nd Running Bill	3,000
(iv) Net payment made on the 1 st Running Bill after recovery of Security Deposits at 2.5% and Income Tax (TDS)@2%	6,270
(v) Recoveries to be made from this bill:	
Value of steel supplied for this work	₹ 900
Hire charges of concrete mixers	₹ 300
Account of Temporary Advance of Overseer received:	
(i) Muster Roll Payment	150
(ii) Cooly Charges	15
(iii) Amount lost by the Overseer	35

P.T.O.

20-10-	Grant of Permanent imprest to overseer by cheque	200
25-10-	Issued a fresh cheque in favour of contractor "D" on report that original cheque issued in 8/2015 was lost	1,500
27-10-	Cheque dated 10-8-2015 to contractor E cancelled	800
28-10-	Demand Draft of ₹ 400 on Allahabad Bank remitted to Bank but received back dishonoured same day	
29-10-	Payment for Service Stamps by cheque	100
31-10-	Cash remitted into Bank	800

Q. No. 2. From the data given below, prepare the second running account bill of Sheikh Mohd. Amin & Co, for constructing a High Court Building. (20 Marks)

Item	Rate	Quantity
1. Earth work	₹ 260 per 1000 cft.	50000 cft.
2. Brick work	₹ 1100 per 100 cft.	10000 cft.
3. R C C in Beams	₹ 40 per cft.	1000 cft.
4. Wood work	₹ 80 per cft.	450 cft.
5. Iron work	Advance Payment of ₹ 10000	

Contractor's rates are subject to abatement of 10 % tendered by him.

(1) Test check of measurements of Reinforced cement concrete work revealed that the contractor had used 0.5 Kg. Steel less per cft. The deduction was made at ₹ 10 per kg. of steel less used.

(2) Materials for which secured advance was given in the previous bill were used up as follows: - (i) Bricks-1400 bricks per 100 cft. of brick- work (ii) Wood- used in wood work, but there was wastage of 10%.

(3) Value of cement and steel to be recovered ₹15000

(4) Hire charges of concrete mixers creditable to Revenue ₹ 1500

(5) Security Deposits as per remarks below the 1st running a/c bill.

(6) The contractor was paid in st. running account bill for the following:-

- (i) Earth work 20000 cft.
- (ii) Brick work 4000 cft.
- (iii) Reinforced cement concrete in beams 250 cft.

Advance Payment on item (iii) above ₹ 20000. Maximum Secured Advance for 200000 bricks for which full-assessed value was ₹ 240 per thousand bricks and for 700 cft. of wood for which full assessed value was ₹ 40 per cft. Contractor tendered abatement as shown in the 2nd running account bill.

Security Deposits 5% and Income Tax 2%. Contractor has deposited ₹ 10000 as earnest money which will from part of Security deposits.

Q. No. 3 Post the following transactions of contractor Y in the contractor's ledger and close the ledger.

(20 Marks)

(a) There is no opening balance.

(b) First Running Account bill- Construction of college building as per details below:-

(i) Value of work done	₹ 15,000
(ii) Advance payment	3,500
(iii) Secured Advance	12,000
Total Payment	30,500

(c) 20 bags of cement at ₹ 50 per bag issued for work at (b) above

CONTD. P/3

Second Running Account Bill- Constructing College Building as per details given below:-

- (i) Value of work done up-to-date 35,000
- (ii) Secured Advance adjusted 6,000
- (iii) Advance payment adjusted 3,500
- (iv) Cost of cement recovered in full

Steel worth ₹ 4,000 issued to contractor for Work "Construction of Godown" on lump-sum contract.

First Running Account Bill on lump-sum contract for construction of Godown as per details below:-

- (i) Approximate value of work done up-to-date excluding measured up additions and alterations 50,000
- (ii) Value of measured up additions and alterations 10,000
- (iii) 10% work done with-held as Security in full
- (iv) Cost of steel issued to contractor recovered.

Fine for bad work in the College Building.

3,000

Q. 4

(20 Marks)

Discuss the General provisions under public works regarding grant of mobilization advance and secured advance for plants and machinery etc. to the contractors for executing capital intensive work of the C.P.W.D.

Q. 5 Indicate the action to be taken in the following cases, quoting authority in support of your answer.

(5 x 4 = 20 Marks)

1. A letter from superintending engineer that there is confusion in the maintenance of stock account in one of the divisions under him due to receipts having not been taken in account for the past six months.

2. A Security Deposit of a contractor has been included in this personal account in the lodger.

3. Information regarding the cost of electric goods imported from U.K. is awaited.

4. The transactions in a Division are so large that their posting in the Register of Works cannot be completed before the submission of monthly account to the AG/AO.

5. A supplier, to whom money is payable, refuses to give receipt in proper form.

Q. 6 Write a short note on any four of the following.

(5 x 4 = 20 Marks)

- i. Direct and Indirect Charges
- ii. Technical Sanction
- iii. Rate of Cost and inclusive Rate of Cost
- iv. Sub-Work
- v. Book Transfer

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE
WEST BENGAL AUDIT AND ACCOUNTS SERVICE
June,2018

AD-4

PART – II
PAPER – I : BUSINESS ORGANISATION, MERCANTILE LAW ETC.
(WITHOUT BOOKS)

ed : 3 Hours

Full Marks : 100
Pass Marks : 50

GROUP – A

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

Give a brief idea about IFCI Ltd. (Industrial Finance Corporation of India Limited).
State the main objectives of IFCI Ltd. Discuss its main functions. 3+7+10

Explain the concept of social responsibility. Examine the arguments for social responsibility.
Describe the methods of monitoring social demands and expectations. 3+6+6

What do you mean by Foreign Exchange market? What are its purposes? Who are participants
in the FOREX Market? Discuss essential elements of FOREX management. 2+3+5+5

What do you mean by Delegation of authority in office organisation? Discuss Principles of Delegation. 3+12

Write short notes on :-

Goods and Service Tax (GST)

Foreign Direct Investment (FDI) in Retail business in India. 7¹/₂ x 2

GROUP – B

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

A proposes, by a letter sent by Post, to sell his house to B. B accepts the proposal by a letter sent by
post. When A revokes his proposal or B his acceptance?

A enters into a contract with B to build a house for C. A builds the house according to specifications. B
tenders payment. A refuses to accept the money, claiming that it is insufficient because the job was
more difficult than he had anticipated. What effect has the tender on B's obligation?

A lends his motor car to B for a drive by him only. B allows his daughter C, who is an expert car driver, to
drive the vehicle. C drives the car carefully but its axle suddenly breaks and the car is damaged. Is B
liable for the damage?

A and B, being traders, enter into a contract. A has private information of a change in prices which
would affect B's willingness to proceed with the contract. Is A bound to inform B? 5x4

Who is an unpaid seller of goods and what are his rights against the goods? Has he any remedy against
the buyer personally? 2+8+5

What is Memorandum of Association? State the contents of the Memorandum. How can you make an
alteration in the object clause of a Memorandum of Association? 2+8+5

State the rules of the Companies Act relating to the qualifications, appointment, remuneration and
removal of an auditor. 4+4+4+3

Write short notes on :-

Corporate Social Responsibility Law as per the new companies Act 2013.

Quantum Meruit. 7¹/₂ x 2

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

June, 2018

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. From the following particulars taken from the books of Mr. X, prepare a trading and profit and loss account for the year ended 31st December, 2018 and a balance sheet as on that date :-

	<u>Amount (Rs.)</u>
Sundry debtors	52,000
Sundry creditors	22,000
Cash in hand	2,392
Furniture	3,500
Motor car	22,000
Purchases	1,45,000
Sales	2,92,000
Sales Returns	2,600
Salaries	8,420
Opening Stock	11,400
Motor Car Expenses	6,108
Rent, Rates and Taxes	3,600
Insurance Premium (Annual) paid (on 1.10.2018)	2,400
Cash at Bank	6,200
Machinery	24,000
Wages	23,600
General expenses	2,680
Carriage Inward	2,040
Carriage Outward	1,630
Fuel and Power	6,430
X's Capital	20,000
Drawings	8,000

The following information is relevant :-

- (i) Closing Stock Rs.35,000
- (ii) Goods worth Rs.2,000 were distributed as free samples.
- (iii) Rs.1,000 paid for erection of Machinery was debited to wages account.
- (iv) Write off further bad debts Rs.3,000 and create provision for doubtful debts at 5% on Sundry Debtors.
- (v) Depreciate furniture and machinery by 10% and motor car by 20%.
- (vi) Commission of Rs.3,600 has been earned but not received till the close of the accounting year.
- (vii) An amount of Rs.10,000 was borrowed from Mr. Y on 1st July, 2018 and it was returned on 31st December, 2018. However, interest at 10% p.a. still remains unpaid.

4 + 10 + 6

P. T. O.

2. Mr. X consigned 1,000 kg. of rice @ Rs.20 per kg. to Mr. Y. He paid freight Rs.2,500, dock charges Rs.1,500 and insurance Rs.1,000. 200 kg. of rice was destroyed in transit due to an accident. An insurance claim of Rs.3,500 was admitted by the insurance company. Mr. Y sold 720 kg. rice @ Rs.30 per kg and incurred clearing charges Rs.1,800, Carrying charges Rs.1,200, Godown rent Rs.1,500, selling expenses Rs.1,000. Mr. Y is to receive an ordinary commission @ 8% on sales. He could not realise Rs.2,000 from a debtor and it proved bad. Mr. Y remits Rs.10,000 by a bank draft to Mr. X.

Show the Consignment account in the books of Consignor. 16

3. X, Y and Z were partners in a firm sharing profits in the ratio of 3 : 1 : 1. On 31st March, 2018 their balance sheet was as follows :-

<u>Liabilities</u>	<u>(Rs.)</u>	<u>Assets</u>	<u>(Rs.)</u>
Creditors	90,000	Bank	31,000
Bills Payable	30,000	Debtors	70,000
<u>Capital accounts :</u>		Less : Provision for doubtful debts	2,000
X - 1,50,000			68,000
Y - 1,00,000			
Z - 99,000			
	3,49,000	Stock	80,000
		Building	2,70,000
		Profit & loss account	20,000
	4,69,000		4,69,000

On the above date Y retired on the following terms :-

- (i) Building was to be appreciated by 10%.
- (ii) Provision for doubtful debts was to be raised to 10% of debtors.
- (iii) Creditors Rs.10,000 would not be claimed.
- (iv) There was an outstanding bill of Rs.2,000 for repairs.
- (v) Goodwill of the firm was valued at Rs.75,000 and no goodwill account was to be opened for its treatment.
- (vi) Y was to be paid Rs.20,000 in cash and the balance was to be transferred to his loan account.

Prepare revaluation account, Partner's Capital accounts and balance sheet of X and Z after Y's retirement. 16

4. From the following particulars, prepare general ledger adjustment account as would appear in the Sales ledger :-

<u>(Rs.)</u>	<u>(Rs.)</u>
Opening balances of debtors (Dr.)	25,200
- Do - (Cr.)	800
Sales	62,400
Returns	6,340
Cash received	40,100
Discount Allowed	2,600
Bad debt written off	7,420
Increase in provision for bad debts	1,000
	Bad debts previously written off now received
	600
	Allowances
	840
	Bills Receivable Received
	2,600
	Bills Receivable Dishonoured
	1,000
	Trade Discount
	300
	Transfer from bought ledger
	2,400
	Closing balances of debtors (Dr.)
	27,980
	- Do - (Cr.)
	2,480

-: 3 :-

5. X Co. Ltd. purchased machinery as follows :-

<u>Date of Purchase</u>	<u>Cost of Machine</u>
01.04.15	Rs. 60,000
01.10.15	Rs. 40,000
01.07.16	Rs. 20,000

On 01.01.17, one-third of the Machinery which was purchased on 01.04.15, became obsolete and was sold for Rs.6,000. The machinery was to be depreciated by fixed instalment method at 10% p.a.

Show how the machinery account would appear in the ledger of the Company for the years 2015, 2016 and 2017. Assume that the accounting year of the Company ends on 31st December every year.

16

GROUP - B

Answer any three questions

6. Discuss the duties and liabilities of an auditor relating to the verification of :-

(a) Cash and Bank Balances

(b) Lease-hold property

8 + 8

7. What do you mean by a Government Company ? Explain briefly the provisions of the Companies Act, 1956 regarding audit of a Government Company.

4 + 12

8. Prepare the audit programme of a Hospital.

16

9. What is Vouching ? Discuss the features and objectives of Vouching.

2 + (7 + 7)

10. Write short notes on :-

(a) Management Audit

(b) Audit procedure

(c) Audit Technique

(d) Audit Note Book.

4 x 4

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

June, 2018

PART - II

PAPER-III : COST ACCOUNTING, FACTORY ORGANISATION
AND MANAGEMENT
(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 any four of the following :
- Bonus Wage payment under Halsey Plan and Rowan Plan.
 - FIFO VS. LIFO method of pricing issue of material.
 - Allocation and Apportionment of Overheads.
 - Standard Costing.
 - Margin of Safety.
 - Uniform Costing.
 - Production Control.
 - Objectives of Management Accounting. 5x4
- 2.a) What do you mean by layout of plant ?
b) Discuss the duties of manager in a factory. 6+10
3. Given below the particulars of production of three workers A, B and C for a particular month in a factory which follows piece-rate system of wage payment :
- Standard production per month per worker = 2000 units
 - Actual production during the month :
A = 1700 units, B = 1500 units, C = 1900 units
 - Piece Rate = Rs.10 per unit
 - Additional production bonus = Rs.20 for each percentage of actual production exceeding 80% of actual production over standard.
 - Fixed Dearness Allowance : Rs.5000 per month
- Calculate the following :
- Amount of production bonus for each worker.
 - Total monthly remuneration of three workers. 6+10
4. B & Co. sells goods for Rs.30,00,000 in a year. In that year, Variable Cost is Rs.6,00,000 and Fixed Cost is Rs.8,00,000.
- Find out :
- P|V Ratio
 - Break Even Capacity if selling price is reduced by 10% and fixed cost increases by Rs.1,00,000.
 - Break-Even Sale. 4+8+4

5. ABC Ltd. manufactures a special product 'ZED'. Following particulars are available regarding material required to produce the product for coming year :

- Monthly demand of 'ZED'	= 1000 units
- Cost of placing an order	= Rs.100
- Annual carrying cost	= Rs.15
- Normal usage	= 50 units/week
- Maximum usage	= 75 units/week
- Minimum usage	= 25 units/week
- Re-order period	= 4 to 6 weeks
- 1 year	= 52 weeks

Calculate the following :

- Re-order quantity
- Re-order level
- Maximum level
- Minimum level

4x4

6. Following details are related to product 'A' of a Company for the month of March 2018 :

Actual production for the month : 100 units
 Standard cost per unit :
 Material - 50 Kgs. @ Rs.40 per Kg.
 Labour - 400 Hours @ Rs.1.00 per hour.

Actual cost for the month :
 Material - 4900 Kgs. @ Rs.42 per Kg.
 Labour - 39,600 Hours @ Rs.1.10 per hour
 (including 600 hours lost due to unusual power failure)

Compute the following :

- Total material cost variance, material price Variance and material usage variance.
- Total labour cost variance, labour rate Variance, labour efficiency variance and idle time variance.

(2x3)+(2/2)

- 7.a) Define Joint Product and By-Product in cost accounting.
 b) Discuss briefly the methods for accounting of such Joint Product and By-Product.

4+12

- 8.a) What are the causes of difference in profit between cost and financial accounts ?
 b) From following particulars, prepare a reconciliation statement to find out profit as per financial accounts :

	<u>Rs.</u>
Profit as per cost accounts	2,50,000
Works overhead over-absorbed	20,000
Administration overhead under-absorbed	45,000
Under-valuation of opening stock in cost accounting	15,000
Bad debts written off	14,000
Preliminary expenses written off	10,000

6+10

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

AD-7

JUNE, 2018

HINDI—PART I (Written)—TRANSLATION, LETTER-WRITING, COMPREHENSION
AND CONSTRUCTION OF SENTENCES

Time Allowed—1 Hour 45 Mins.

Full Marks—45

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए :

(a) It is very easy to acquire bad habits, such as eating too many sweets or too much food, or drinking too much fluid of any kind, or smoking. The more we do a thing, the more we tend to like doing it; and if we do not continue to do it, we feel unhappy. This is called the force of habit should be fought against. Things which may be very good when only done from time to time, tend to become very harmful when done too often and too much. Some people form a bad habit of working too much, and others of idling too much.

अथवा,

(b) The human race is spread all over the world, from the polar regions to the tropics. The people of which it is made up, eat different kinds of food, partly according to the climate in which they live, and partly according to the kind of food which their country produces. Thus, in India, the people live chiefly on different kinds of grain, eggs, milk or sometimes fish and meat. In Europe the people eat more flesh and less grain. In the Arctic regions, where no grains and fruits are produced, the Eskimo and other races live almost entirely on flesh, especially fat.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए :

(a) 'राष्ट्र' की परंपरा और इतिहास-चेतना ही प्रधान होती है। इतिहास में ऐसा भी हुआ है कि किसी राष्ट्रीय जाति को किसी भौगोलिक सीमा, अर्थात् देश से आक्रमणकारियों ने उखाड़ दिया। मगर अपनी परंपरा और ऐतिहासिक चेतना को लिये वह राष्ट्रीय जाति किसी ऐतिहासिक अवसर का लाभ उठाकर पुनः राष्ट्रमय हो ही जाती है। इस आधार पर कहा जाय तो जाति, कौम और राष्ट्र एक ही अर्थ प्रकट करनेवाले शब्द हैं। इन शब्दों का ऐतिहासिक अर्थ है, सांप्रदायिक नहीं।

अथवा,

(b) मनुष्य का मन सदैव गतिशील रहता है। ऐसा होता है कि विरोधी शक्तियाँ उसे अपनी ओर खींचती हैं। जो मनुष्य मन की विपरीत परिस्थितियों में अपने को मजबूती से खड़ा नहीं रख सकते और उस धारा के साथ बह जाते हैं वे कभी उद्देश्य को पूरा नहीं कर सकेंगे। उनके लिए तो यह कहना चाहिए कि वे जीवित रहते हुए मुर्दे के समान हैं। मन की अवस्था तो सभी की फलटनी है। जो व्यक्ति समय एवं परिस्थिति को समझ लेते हैं, वे कभी धोखा नहीं उठा सकते और कठिनाइयों के बीच में भी अपना रास्ता खोज निकालते हैं।

3. लंबी दूरी तक जानेवाली रेलगाड़ियों में साफ-सफाई की आवश्यकता को रेखांकित करते हुए संबंधित अधिकारी को पत्र लिखिए। 10

4. निम्नलिखित अवतरण पर आधारित प्रश्नों के उत्तर लिखिए :

साहित्योन्नति के साधनों में पुस्तकालयों का स्थान अत्यंत महत्वपूर्ण है। इनके द्वारा साहित्य के जीवन की रक्षा, पुष्टि और अभिवृद्धि होती है। पुस्तकालय सभ्यता के इतिहास का जीता-जागता गवाह है। इसी के बल पर वर्तमान भारत को अपने अतीत गौरव पर गर्व है।

AD-7

(2)

पुस्तकालय भारत के लिए कोई नयी वस्तु नहीं है। लिपि के आविष्कार से आज तक लोग निरन्तर पुस्तकों का संग्रह करते रहे हैं। पहले देवालय, विद्यालय और नृपालाय इन संग्रहों के प्रमुख स्थान होते थे। इनके अतिरिक्त विद्वज्जनों के अपने निजी पुस्तकालय भी होते थे।

- (a) साहित्य की उन्नति का सबसे अधिक महत्वपूर्ण साधन क्या है?
- (b) प्राचीन समय में आम आदमी के लिए पुस्तकों आसानी से क्यों नहीं उपलब्ध हो पाती थीं?
- (c) रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए।

5. निम्नलिखित वाक्यों से निर्देशानुसार वाक्य बनाइए :

- (a) उसने अपने मित्र का पुस्तकालय खरीदा। (मिश्र वाक्य में)
- (b) जो कवि लोकप्रिय होता है, उसका सम्मान सभी करते हैं। (सरल वाक्य में)
- (c) अस्वस्थ रहने के कारण वह परीक्षा में सफल न हो सका। (संयुक्त वाक्य में)
- (d) सूर्योदय होने पर कुहासा जाता रहा। (संयुक्त वाक्य में)
- (e) उसने कहा कि मैं निर्दोष हूँ। (सरल वाक्य में)

[N.B.: For Question No. 3 — write A, B, C in place of your name, address etc.]

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

JUNE, 2018

HINDI DICTATION (Written) — PART I

Time Allowed—15 Mins.

Full Marks—15

Dictation—10 Mins.

Revision—5 Mins.

जुम्मन शेख की एक बूढ़ी खाला (मौसी) थी। उसके पास कुछ थोड़ी-सी मिलकियत थी; परंतु उसके निकट संबंधियों में कोई न था। जुम्मन ने लम्बे-चौड़े वादे करके वह मिलकियत अपने नाम लिखवा ली थी। जब तक दानपत्र की रजिस्ट्री न हुई थी, तब तक खालाजान का खूब आदर-सत्कार किया गया; उन्हें खूब स्वादिष्ट पदार्थ खिलाये गये। हलवे-पुलाव की वर्षा-सी की गयी; पर रजिस्ट्री की मोहर ने इन खातिरदारियों पर भी मानों मुहर लगा दी। जुम्मन की पत्नी करीमन रोटियों के साथ कड़वी बातों के कुछ तेज, तीखे सालान भी देने लगी। जुम्मन शेख भी निरुर हो गये। अब बेचारी खालाजान को प्रायः नित्य ही ऐसी बातें सुननी पड़ती थी।

बुढ़िया नै जेने कब तक जिचेगी। दो-तीन लीटो कश्क कपा दे दिचा माना ले लिचा
हैं। बचारी दान के बिना रोटियां नहीं उतरती। जितना खपपा इसके पेट में शौक चुक
उतने से तो अब तक गांव मोल ले लेते।

कुछ दिन खालाजान ने सुना और सहा, पर जब न सहा बाचा तब जुम्मन से
शिकायत की। जुम्मन ने स्वामीय कर्मचारी-गृहस्तामी-वो प्रबंध में दरखल
देना उचित न समझा। कुछ दिन तक और पों ही रहे। चौकर नाम चलता रहा।

Shweta
8/6/18

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

AD-9

June, 2018

BENGALI—PART I (Written)—TRANSLATION, LETTER WRITING,
COMPREHENSION AND CONSTRUCTION OF SENTENCES

Time Allowed—1 Hour 45 Mins.

Full Marks—45

1. বাংলায় অনুবাদ করুন (যে কোনো একটি) :

10

He was a doctor with rather a fashionable practice in West London which was slightly handicapped by his insatiable curiosity. He spent an incredible amount of time in the slums, in the foreign quarters, down by the docks, getting into conversation with every type of every race.

অথবা,

I remember very clearly my mother and Peggotty sitting in the living room in the evenings. My mother had shining black hair, which was also curly. She would often wind her hair round her fingers. Peggotty had dark eyes; her cheeks and hands were dark and red — they made me think of apples.

2. ইংরাজীতে অনুবাদ করুন (যে কোনো একটি) :

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আগুন জ্বালাই ছিল। জল গরম করতে দিয়ে আবার পাখি ছাড়াতে বসেছি, এমন সময় সিংহের গর্জন একেবারে অতি নিকটে শোনা গেল। জিম বন্দুক নিয়ে বেরুল; আমি বললাম, অন্ধকার হয়ে আসছে। বেশি দূর যেও না।

অথবা,

এ পাড়ার একমাত্র মধুপালের মুদীর দোকান নদীর পথে হাটের একধারে। দশ-বার দিন হইয়া গেল, অথচ সে বাকি দশ টাকা লইয়া যায় নাই বলিয়া রমেশ কি মনে করিয়া নিজেই একদিন সকালবেলা দোকানের উদ্দেশে বাহির হইয়া পড়িল।

3. ‘আপনাদের পাড়ায় চতুর্দিকে জঞ্জাল জমে দুর্গন্ধ ছড়াচ্ছে’, এই বিষয়ে আপনি পুর-প্রতিনিধিকে একটি চিঠি লিখুন।
(নাম, ঠিকানার পরিবর্তে XYZ লিখুন।)

10

অথবা,

বিপুল পরিমাণে বিদ্যুতের মূল্যবৃদ্ধিতে সাধারণ মানুষের অবস্থার কথা জানিয়ে সংবাদপত্রের দপ্তরে একটি চিঠি লিখুন।
(নাম, ঠিকানার পরিবর্তে XYZ লিখুন।)

4. নিম্নলিখিত অনুচ্ছেদটি যত্ন করে পড়ুন, তারপর প্রশ্নগুলির উত্তর দিন।

কয়েকদিনের মধ্যেই ত্রাণের কাজ শেষ হয়ে গেল, প্লেগরোগের বিপদও কেটে গেল। এবার কয়েকজন গুরুভাই ও বিদেশি শিষ্য-শিষ্যাকে সঙ্গে নিয়ে স্বামীজী হিমালয়ের পথে চললেন। তাঁদের এই যাত্রা খুবই আনন্দের হয়েছিল। সানন্দে পাটনা, বারাণসী, লক্ষ্ণৌ ইত্যাদি নানা শহর দেখতে দেখতে তাঁরা এগিয়ে চললেন। যখন যেখানে পৌঁছেছেন, স্বামীজী সেই শহরের গৌরবময় ইতিহাস সকলকে শুনিয়েছেন, ভারতের জনগণ, তাদের জীবনযাত্রা, ধর্ম ও সংস্কৃতির কথাও স্বামীজী তাঁদের বলেছেন। স্বামীজী ও তাঁর সঙ্গীরা প্রথমে নৈনিতালে পৌঁছে সেখান থেকে আলমোড়া গেলেন। সেখানেও স্বামীজী যথারীতি অনেক মানুষের সঙ্গে মিলিত হলেন এবং তাঁদের সঙ্গে কথাবার্তা বললেন। তাঁর বিদেশি শিষ্যদের তিনি ভারতবর্ষ সম্বন্ধে নানা কথাও বললেন। ভগিনী নিবেদিতা তাঁর একাধিক বইতে এসব আলোচনার কিছু বিবরণ লিপিবদ্ধ করে গিয়েছেন।

(ক) এখানে স্বামীজী বলতে কাকে বোঝানো হয়েছে?

2

(খ) কী রোগের ত্রাণে তিনি গিয়েছিলেন?

2

Please Turn Over

AD-9

(2)

- (গ) অনুচ্ছেদটিতে কোন কোন শহরের নাম পাওয়া যায়?
(ঘ) স্বামীজী তাঁর বিদেশি শিষ্য-শিষ্যাদের ভারতবর্ষ সম্পর্কে কী কী বলতেন?

অথবা,

এখন নিরুপমার বিবাহের প্রস্তাব চলিতেছে। তাহার পিতা রামসুন্দর মিত্র অনেক খোঁজ করেন কিন্তু পাত্র কিছুতেই মনের মতন হয় না। অবশেষে মস্ত এক রায়বাহাদুরের ঘরের একমাত্র ছেলেকে সন্ধান করিয়া বাহির করিয়াছেন। উক্ত রায়বাহাদুরের পৈতৃক বিষয়-আশয় যদিও অনেক হ্রাস হইয়া আসিয়াছে কিন্তু বনেদী ঘর বটে।

বরপক্ষ হইতে দশহাজার টাকা পণ এবং বহুল দানসামগ্রী চাহিয়া বসিল। রামসুন্দর কিছুমাত্র বিবেচনা না করিয়া তাহাতেই সম্মত হইলেন; এমন পাত্র কোনমতে হাতছাড়া করা যায় না।

- (ক) কাহার বিবাহের প্রস্তাব চলিতেছে এবং তাহার পিতার নাম কী?
(খ) শেষ পর্যন্ত পাত্র কাকে পাওয়া গেল?
(গ) বরপক্ষ বরপণ হিসেবে কি কি চাহিয়াছিল?
(ঘ) এই কারণে কী বিবাহ ভেঙ্গে যায়?

5. বাক্য রচনা করুন (যে কোনো দুটি) :
প্রতিষ্ঠা, তথ্য, সার্থক, মাঠে-ঘাটে, আক্রমণ, শাস্তি

2½x2=5

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

AD-10

June, 2018

BENGALI DICTATION(Written) — PART I

Time Allowed—15 Minutes.

Full Marks—15

Dictation—10 Minutes

Revision—5 Minutes

প্রতি বৎসর রমা ঘটা করিয়া দুর্গোৎসব করিত। এবং প্রথম পূজার দিনেই গ্রামের সমস্ত চাষাভূসা প্রভৃতিকে পরিতোষপূর্বক ভোজন করাইত। ব্রাহ্মণ-বাড়ীতে মায়ের প্রসাদ পাইবার জন্য এমন ছড়াছড়ি পড়িয়া যাইত যে, রাত্রি একপ্রহর পর্যন্ত ভাঁড়ে-পাতায় এঁটোতে-কাঁটাতে বাড়িতে পা ফেলিবার জায়গা থাকিত না। শুধু হিন্দু নয়, পিরপুরের প্রজারাও ভিড় করিতে ছাড়িত না। এবার সে নিজে অসুস্থ থাকা সত্ত্বেও আয়োজনের ক্রটি করে নাই। চণ্ডীমণ্ডপে প্রতিমা ও পূজার সাজসরঞ্জাম। নীচে উৎসবের প্রশস্ত প্রাঙ্গণ।