

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

December, 2016

PART - I

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

Time Allowed : 2½ Hours

Full Marks : 100

Pass Marks : 50

Answer any five questions.

1. Write Short notes on:

- i) Audit of Suspense A/c
- ii) Central Audit
- iii) Consolidated fund of India
- iv) Annual financial statement

(Marks:5 x4=20)

2. Describe the process of daily closing in non-banking treasury.

(Marks: 20)

3. What are the important points to be looked into by the Auditor of the Accountant General while checking the vouchers furnished in support of Account?

(Marks: 20)

4. Describe the principles of allocation of expenditure between Capital and Revenue.

(Marks: 20)

5. i) What is Sinking Fund? How it is to be audited?

ii) Describe Proforma Account, Journal and Ledger.

(Marks: 10+10)

6. Explain the main divisions and structures under which the Govt. Accounts are kept.

(Marks: 20)

7. Define money bill. What are the constitutional provisions for passing of a money bill in the Parliament?

(Marks: 20)

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

December, 2016

PART - 1

PAPER - II: CIVIL AUDIT, ACCOUNTS AND SERVICE RULES (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

Note : Questions 1 & 2 are compulsory and answer any four questions from the rest.

1. (a) What is Foreign Service ?
(b) What is the difference between Deputation and Foreign Service?
(c) What are the provisions regarding leave and pension contribution of a Government servant who is on Foreign Service and how those are to be regulated?
(d) How is reversion from Foreign Service regulated?

(3+4+8+5=20 Marks)
2. Briefly discuss the following :-
(a) Interest on delayed payment of gratuity.
(b) Provisional pension where departmental or Judicial proceedings are pending.

(10+10=20 Marks)
3. Explain the responsibilities of Govt. Servant regarding audit objections and recoveries.

(15 -Marks)
4. Mention the detailed rules that the State Excise Officers should observe in dealing with the claims of refunds of revenue.

(15 Marks)
5. Write short notes on :
(a) Deposit Work
(b) Proforma Accounts
(c) Substantive Pay

(3 x5=15 Marks)
6. What action are to be taken for unauthorised absence from duty for overstayed on leave ?

(15- Marks)
7. 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, wastage and fraud ?

(5-Marks)

DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
HIGHER AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL
AUDIT & ACCOUNTS SERVICE
DECEMBER: 2016

PART-I

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

Full Marks—100

Pass Marks—50

Time Allowed: 3 hours.

Answer Q No.1 and any four from the rest
(Quote authority in support of your answer where necessary)

Q. No. 1. From details given below write the Cash Book of Shri A Executive Engineer, Roads and Buildings Division of CPWD for the month of June 2015 and work out the details of closing Cash Balance:

1-6	Opening Balance	₹
	(i) Notes and Coins	950
	(ii) Stamps: Revenue ₹30, Service Postage ₹210	240
	(iii) Undisbursed amount: TA Advance of Head Clerk	1200
	(iv) Self cheque no. 23 dated 31-5-2015	3000
	(v) Temporary advance with Asstt. Engr. K Sub Division	2600
	(vi) Imprest with Subordinates A and B ₹350 each	700
	(vii) Demand Draft no. 225 dated 3-5-2015 drawn in favour of a supplier of Tools and Plant articles.	1600
	(viii) Cheque dated 25-5-2015 on local bank from X toward refund of TA Advance drawn in April 2015	2900
2-6	(i) Encashed self cheque	
	(ii) Remitted the cheque dated 25-5-2015 into Bank	
	(iii) Despatched the Demand Draft dated 31-5-2015	
5-6	Cash receipts on account of rent of staff quarter	2000
6-6	Paid by cheque no. 24 M/s Chadha Engineering Co. for the work "Construction of Secondary School Building", the particulars are as under:-	
	Value of Work done since previous bill	17000
	Advance payments	11000
	Recoveries:	
	Cost of material issued from Stock & debited to work	3600
	Security Deposits ₹ 5850	
	Income Tax 2%	
	Hire charges of Tools & Plant article	500
	Overpayment in respect of another work	300
8-6	Account of Temporary Advance rendered by Assistant Engineer K Sub Division as under and adjusted.	
	(i) Paid muster roll for Construction of Shed for storing cement	1800
	(ii) Shortage of cash unaccounted for	200

P.T.O.

	(iii) Cash refunded	600
10-6	Recouped Imprest of Subordinate A chargeable to work "Maintenance and Repair of Divisional Office Building". Imprest increased to ₹500 in cash.	300
13-6	(i) Earnest Money Deposits for work received through Bank-Drafts from two Contractors A & B each paying ₹1000. The earnest money of contractor B was returned on the same day and earnest money of A deposited into the bank	
	(ii) Sale of tender forms	250
15-6	(i) Demand Draft dated 31-5-2015 received undelivered and sent to Bank for cancellation as the payment made was erroneous	
	(ii) Issued a fresh cheque no. 25 in lieu of lost of cheque no. 2 dated 20-2-2015 issued to contractor X	
		13000
16-6	(i) Assistant Engineer H Subdivision submitted chalan for cash receipts from PWD Rest House remitted into Bank	40
	(ii) Refunded to contractor his security deposit credited to Revenue in January 2015 by cheque no. 26	500
	(iii) Sold Revenue Stamps	10
22-6	Account of Imprest of Subordinate received and recouped in cash as under – Payment made to work charged staff towards maintenance of PWD Rest House.	320
	Imprest reduced to ₹250.	
26-6	Drew salary of Ex. Engineer and staff cheque no. 27 for ₹13960 Recoveries: Income Tax: ₹200; PLI: ₹20; Advance of Pay: ₹ 400 Overpayment of February '15: ₹ 300; Balance of Misc. Receipts remitted to Bank on 30-6-2015.	

(20Marks)

Q. No.2 Post the following transactions in the Works abstract of a major work for March 2016:

- (i) Paid salaries of Work Charged Establishment-Gross amount ₹1500; Recoveries on account of C.P.F. ₹200; Net ₹1300.
- (ii) Received 5 tonnes of cement from stock – Issue rate ₹3600 per tonne departmental charges 1%-Issued direct to the contractor – Agreement rate ₹ 3500 per tonne.
- (iii) Cartage on the above cement ₹50 for conveyance from Stores to Work site. The agreement provided for issue of material at stores.
- (iv) Paid Muster Roll of labourers for clearance of site & other petty items of work ₹800 out of the total Muster Roll amount of ₹1000. Balance remained undisbursed.
- (v) Received 2 tonnes of steel on transfer from work "Construction of Hospital" at ₹1200 per tonne and issued to contractor.
- (vi) Paid to contractor 'Y' for work done:-
Work done since last bill:

(a) Earthwork	₹ 5000
(b) Brickwork in cement mortar	₹12000
© RCC work	₹50000
Withhold 2.5% security	

Recoveries to be made:

- (k) 5 tonnes of cement issued at 3500 per tonne.
0.5 tonne steel at ₹1000 per tonne.
- (l) Fine for another work ₹ 500
- (m) Hire charges of concrete mixer ₹ 300

(vii) Paid bill of contractor 'A' for ₹ 300 towards erection of pandal & decoration charges for the foundation stone laying ceremony.

(viii) Transferred 1 tonne of steel, surplus with the contractor to work 'Construction of staff quarter' at ₹ 1200 per tonne.

(20 Marks)

Q. No.3. Post the contractor's ledger in Form CPWA 43 of contractor M, working for Division 'K' for the month of October 2015.

Balance on 30-9-2015 – Name of work	Secured Advance	Advance Payment	Contractors' Other Trans
Construction of 50 Type I quarters	Rs.30000	Rs.7500	-----
Construction of 60 Type II quarters	-----	Rs.10000	Rs.30000
Construction of 70 Type III quarters	-----	-----	----

- 6-10 Issued 50 Metric tonne (MT) cement from Stock for 50 Type I quarters. Issue rate 500 per MT. Stipulated rate 400 per MT.
- 15-10 Paid Second running Account Bill of 50 Type I Quarters:
 - (i) Gross Amount (Figure F) ₹ 50000
 - (ii) Advance Payment recovered in full
 - (iii) Recovery of Secured Advance ₹ 15000
 - (iv) Fresh Secured Advance ₹ 5000
 - (v) Recovered Security Deposit 2.5% and Income Tax 2%
 - (vi) Recovered value of cement 5 Metric Tonne.
- 16-10 Executive Engineer of M Division informs that ₹1000 is to be recovered from contractor being amount outstanding in his books.
- 18-10 Paid 3rd R.A. Bill for construction work of 70 Type III quarters
 - (i) Work done as per last bill ₹ 80,000
 - (ii) Work done up-to-date ₹1,80,000
 - (iii) Secured Advance Paid ₹ 10,000
 - (iv) Recovery of material * ₹ 20,000
 - (v) Deducted Security deposit 2.5% & Income Tax 2%
 - (vi) Recovery intimated by M Division effected.
- 20-10 A.E.Y engages muster roll labour of 7 labourers for 6 days @ ₹20 per day per

P.T.O.

- labourer for construction of Type II Quarters at the risk and cost of the contractor.
- 25-10 Cement issued for Type III Quarters Work in September but now adjusted in October, 80 Metric Tonne – Issue rate 500 per tonne; stipulated rate ₹600 per tonne.
- 31-10 Muster Roll of A.E.Y issued on 20-10-2015 passed and paid.

Details of closing balance are also to be shown on the reverse of the same form CPWA 43 for all the three works.

* Obviously, this is for cement issued in September but adjusted on 25-10.

(20 Marks)

Q. No. 4. Prepare transfer entries to set right the following errors in the accounts of the same year in which the error occurred:

(i) Income tax received in July 2016 from a work charged establishment employed on the maintenance of a Road of economic importance and erroneously credited to the work ₹95.

(ii) Income tax recovered from work-charged establishment employed on maintenance of State Highway Road and erroneously credited to the work ₹ 85.

(iii) A sum of ₹230 recovered from a mistri as licence fee wrongly credited to maintenance work of a Primary School.

(iv) Schedule of Public Works Receipts received from the Treasury for May 2016 includes ₹ 615 on account of following items but no entry exists in the Cash Book.

Security Deposit of contractor	₹500
remittance by SDO of another Division	₹100
Sale proceeds of grass of Office Compound.	₹ 15

(20 Marks)

Q. No. 5. What principles should be observed in classifying the expenditure between the works and repairs ?

(20 Marks)

Q. No.6. Write short notes on:

- Indents.
- Mathematical Instruments.
- Fictitious adjustment.
- Yearly Register of Stock.

(5 x 4=20 Marks)

Q. No.7. What are the general conditions for issue of materials to contractors ?

(20 Marks)

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

DECEMBER, 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. Describe the process of handling outgoing business correspondence. 20
2. Define Corporate Social Responsibility. Describe in brief the responsibilities of business towards economy and the society as a whole. 5+10
3. Define Warehousing. Discuss in brief the significance and benefits of a good warehousing system as a part of the business. 5+10
4. Distinguish between:
 - a) Chain Stores and Departmental Stores 7+8
 - b) Trade and Commerce.
5. Explain in brief the complete documentation and procedure for customs clearance at dock for importing goods. 15

or

5x3

Write short notes on the following:

- (a) Social Marketing
- (b) Net Banking
- (c) Accommodation Bills.

Group - 'B'

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

6. (a) 'No consideration, no contract.' - explain the exceptions to this rule. 10+10
- (b) Discuss in brief the rules relating to a quasi contract.
7. Explain the principles of 'Caveat Emptor' and also state the exceptions to this rule. 15
8. Define Public Company. Discuss the features of a Public Company. Distinguish between Public and Private Company. 6+6+3
9. Who can be the director of a Public Company? State the duties of the director of a public company. 5+10
10. Discuss in details the principles of Indoor Management. 15

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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. X started business on January 1, 2014 with Rs.10,000 in cash, Rs.5,000 in goods and Rs.10,000 in furniture. His Trial Balance on December 31, 2014 was as follows :-

<u>Particulars</u>	<u>(Rs.)</u>	<u>Particulars</u>	<u>(Rs.)</u>
Bad debts	3,500	Capital	30,000
Stock-in-Trade	5,000	Creditors	5,000
Furniture	15,000	Loan	2,400
Drawings	4,500	Commission Received	200
Wages	1,800	Sales	28,700
Purchases	18,000		
Advertisement	1,400		
Debtors	9,000		
Cash	3,200		
Interest on loan	400		
Commission paid	600		
Miscellaneous expenses	700		
Insurance Premium	800		
Salaries	2,400		
	<u>66,300</u>		<u>66,300</u>
	=====		=====

Prepare Trading Account, Profit & Loss Account for the year ended December 31, 2014 after taking into consideration the following :-

- (i) Goods valued at Rs.15,000 were destroyed by fire, against this an insurance claim of Rs.10,000 was to be received.
- (ii) During the year, Proprietor had taken goods of Rs.2,000 for personal consumption. The value of the remaining stock-in-hand was Rs.8,000.
- (iii) Depreciate furniture by 10% p.a. The addition to furniture was made on 1st April.
- (iv) Y, a debtor for Rs.2,000 was declared insolvent, only 50 paise in the rupee was receivable against his estate.
- (v) Create a provision for doubtful debts at 5% and provision for discount at 20% on debtors as well as on creditors.
- (vi) Goods sold to Robin for Rs.500 wrongly debited to Rathin's Account.
- (vii) Cheque issued to a creditor for Rs.800 was wrongly debited to Purchase Account.
- (viii) 1/4th advertisement expenses is to be carried forward.

6 + 8 + 6

P. T. O.

5. A, B and C are partners sharing Profits and Losses in the ratio of 3 : 2 : 1. D is admitted as a new partner on 31.12.2014 for an equal share and is to pay Rs.25,000 as capital. Following is the Balance Sheet on the date of admission :-

<u>Liabilities</u>	<u>(Rs.)</u>	<u>Assets</u>	<u>(Rs.)</u>
Capital : A	30,000	Land & Buildings	25,000
Capital : B	30,000	Plant & Machinery	20,000
Capital : C	20,000	Furniture & Fixture	15,000
Creditors	15,000	Stock	10,000
Bills Payable	5,000	Debtors	15,000
		Bills Receivable	10,000
		Bank	5,000
	<u>1,00,000</u>		<u>1,00,000</u>

Following are the required adjustments on D's admission :-

- (i) Out of the creditors, a sum of Rs.5,000 is owing to D.
- (ii) Bills worth Rs.8,000 were discounted with the bankers, out of which, a bill of Rs.2,000 was dishonoured on 31.12.2014, but no entry has been passed for that. Due date of the other discounted bills fall in January, 2015.
- (iii) Unexpired insurance premium Rs.600.
- (iv) Expenses debited in the Profit and Loss Account includes a sum of Rs.1,000 paid for B's personal life insurance policy.
- (v) A provision for bad debts @ 5% is to be created against Debtors.
- (vi) Expenses on revaluation amounting to Rs.1,010 is paid by A.
- (vii) During 2014, part of the furniture was sold for Rs.2,500. The book value of furniture sold was Rs.4,000 and the written-down value on the date of sale is Rs.3,500. The proceeds were wrongly credited to the Sales Account.

- Prepare (a) Revaluation Account,
(b) Partner's Capital Accounts,
(c) Balance Sheet as at 31.12.2014 (after D's admission).

4 + 6 + 6

GROUP - B

Answer any three questions

6. "An Auditor is not a valuer", "An auditor is intimately connected with values". - How would you reconcile these two statements ? 16
7. How is a Company Auditor appointed ? Discuss the duties and responsibilities of a Company Auditor. 4 + 6 + 6
8. State how the work of audit is conducted in case of -
(a) Government Departmental Undertakings
(b) Government Companies. 8 + 8
9. Distinguish between -
(a) Internal Control and Internal Check
(b) Internal Check and Internal Audit. 8 + 8
10. Write short notes on :-
(a) Propriety Audit
(b) Social Audit
(c) Auditing in Depth
(d) Vouching. 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

December, 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 on any four of the following :-
 - (a) Capital budgets
 - (b) Production and distribution of power
 - (c) Margin of safety
 - (d) Uniform costing
 - (e) Sequential processing and parallel processing
 - (f) Apportionment and allocation of overheads
 - (g) Labour variance
 - (h) ABC analysis. 5 x 4

2. (a) Discuss the duties of Manager in factory organisation.
 (b) Explain how an effective transportation system between factories and between place of production and selling points enables the organisation to create competitive pricing policy. 6 + 10

3. (a) The cost-volume-profit relationship of a company is described by the equation $y = \text{Rs.}2,40,000 + 0.7x$, in which x represents sales revenue and y is the total cost at the sales revenue presented by x . Find out the following :-
 - (i) Profit/volume ratio
 - (ii) Break even point
 - (iii) Company wants to increase profit by Rs.60,000, what will be the sales ?
 - (iv) Increase in profit if sales increase by Rs.30,000.
 - (v) Sales volume required to produce an income of Rs.90,000.
 (b) Explain the utility of marginal costing as a tool of Management Accounting. 10 + 6

4. (a) In a manufacturing unit, raw material passes through four processes, I, II, III & IV and the output of each process is the input of the subsequent process. The loss in the four processes I, II, III, IV are respectively 25%, 20%, 20% and 16.67% of the input. If the end product at the end of process IV is 40,000 kg., what is the quantity of raw material required to be fed at the beginning of process I and the cost of the same at Rs.5 per kg. ?
 (b) Differentiate between job order costing and process costing. 10 + 6

P. T. O.

5. (a) The monthly budget of a department is as under :-

Direct material	Rs. 45,000
Direct wages	Rs. 60,000
Over heads	Rs. 90,000
Direct labour hours	Rs. 15,000
Machine hours	Rs. 30,000

Find out the over head recovery rate based on -

- (i) Direct material cost method
- (ii) Direct labour cost method
- (iii) Prime cost method
- (iv) Machine hour rate method.

(b) The following particulars were extracted from the records of X Ltd. on 31st December :-

	<u>Deptt.A</u>	<u>Deptt.B</u>	<u>Deptt.C</u>
Overhead incurred -	Rs. 2,000	Rs. 1,500	Rs. 2,500
Overhead absorbed -	Rs. 2,200	Rs. 1,400	Rs. 2,250

The departmental loads during the three months to 31st December averaged :-

- Deptt.A - 100% of normal capacity
 Deptt.B - 75% of normal capacity
 Deptt.C - 50% of normal capacity

How would you deal with the balances under and over-absorbed ?

8 + 8

6. (a) Differentiate Budgeting and forecasting.

(b) From the following information, prepare the following budgets for the year 2016 :-

- (i) Production Budget
- (ii) Material usage Budget

Particulars

	<u>Product (Units)</u>		
	<u>P</u>	<u>Q</u>	<u>R</u>
Sales	10,000	20,000	15,000
Finished stock on 1.1.2016	2,000	6,000	5,000
Finished stock on 31.12.2016	7,000	1,000	10,000

Materials used in Production

	<u>S₁</u>	<u>S₂</u>	<u>S₃</u>
Stock of materials on 1.1.2016 in Kg.	20,000	50,000	20,000
Stock of materials on 31.12.2016 in Kg.	60,000	35,000	55,000

Quantities used in Kg. :-

Product P	3	5	5
Product Q	7	8	4
Product R	3	6	9
Rate of material/Kg.(Rs.)	5	4	6

4 + 12

Contd...P/3.

-: 3 :-

7. (a) Define inventory. What are the different types of inventory in industries? Why is it important to control inventory?

(b) A publishing house purchases 2000 units of a particular item per year at a cost of Rs.20, the ordering cost per order is Rs.50 and the inventory carrying cost is 25%. Find the optimal order quantity and the minimum total cost including purchase cost.

If a 3% discount is offered by the supplier for purchases in lots of 1000 or more, should the publishing house accept the order? 8 + 8

8. (a) The three workers Govind, Ram and Shyam produced 80, 100 and 120 pieces of a product 'X' on a particular day in May, 2016 in a factory. The time allowed for 10 units of product 'X' is one hour and their hourly rate is Rs.4. Calculate for each of these three workers the following :-

(i) Earnings for the day

(ii) Effective Rate of Earnings per hour under -

(A) Straight Piece rate,

(B) Halsey Premium Bonus,

(C) Rowan Premium Bonus methods of Labour remuneration.

(b) What are the causes of labour turnover? 12 + 4

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AUDIT & ACCOUNTS SERVICE

December, 2016

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

Time Allowed : 2 Hours

Full Marks : 40

1. Translate into Hindi.

12

The next day Raman got up early, bathed in the river and wore new clothes. Then he went home and brought a plate of offerings with a coconut, some bananas, betel leaves and nuts, joss sticks, a string of sweet-smelling jasmine and a lump of fragrant camphor. He concentrated as sincerely as possible.

OR

I continued to stare past my mother's surprised face at two men rushing towards our car. The taller of the two charged at us. The other one limped behind awkwardly. Their eyes glittered from under their soiled turbans. Their ankle-length black coats, with long sleeves hanging at both sides, flapped around them like the wings of some monstrous bird.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 12
कुछ लोगों का मानना है कि कारीगर में रचनात्मकता नहीं होती - वे सिर्फ तकनीक को लेकर ही दक्ष होते हैं। मुझे नहीं लगता कि यह सच है। बाहर से देखने पर यह एक समान लग सकती है लेकिन जो व्यक्ति इसे चुनित करता है उसकी रचनात्मकता छिपी नहीं रह सकती। बहुत संभव है कि यह अति सूक्ष्म हो लेकिन इसे बनाने वालों का व्यक्तित्व और शैली उसकी हर रचना और कार्यों में देखे जा सकते हैं।

अथवा

P.T.O.

भारत जैसे बड़े एवं विविध सभ्यताओं, भाषाओं एवं बोलियों वाले देश में जातिवाद एवं भाषावादी मामलों का जड़ से समाप्त होना मुश्किल काम है, परंतु असंभव नहीं। भारत में ब्रिटिश राज के पैरोकारों ने अंग्रेजों के पहले के भारत का वर्णन करते हुए तमाम तरह की दुराग्रहपूर्ण बातें कही हैं। लेकिन आज उनकी बातें स्वीकार नहीं की जा सकती हैं। खैर जो भी हो, हमें सगड़ते रहने और विद्वेष फैलाने से मुक्त होना परम आवश्यक है।

3. 'बिश्वास का अधिकार' के बारे में जानकारी देते हुए अपने मित्र को पत्र लिखिए। 08
4. डेंगू के प्रकोप के बारे में अपनी चिंता व्यक्त करते हुए किसी दैनिक समाचार पत्र के संपादक को एक पत्र लिखिए। 08

(N.B. : For Question Nos. 3 & 4 - Write A,B,C in place of your name, address etc.)

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

December, 2016.

HINDI DICTATION (Written) - PART-I

Time Allowed : 20 Minutes

Full Marks : 20

DICTATION : 10 Minutes

REVISION : 10 Minutes

एक दिन धरती का कोयला और खनिज तेल खत्म हो जाएगा, इसलिए यह काफी चिंता की बात है। परंतु हम नए-नए शक्ति-साधनों का भी विकास कर रहे हैं। जैसे अब हमारे देश में भी परमाणु शक्ति से विप्लवी उत्पन्न की जा रही है। इसलिए तेल-भंडारों के समाप्त हो जाने से हमें अधिक चिंतित होने की जरूरत नहीं है। भविष्य में दूसरे नए शक्ति-साधन खनिज तेल का स्थान ले लेंगे। परंतु तब तक तेल का महत्व बना रहेगा और अपने ही देश के थल और जल में हमें अधिक-से-अधिक खनिज तेल प्राप्त करना होगा। स्पष्ट है कि खनिज तेल को हमें बड़ी सावधानी से खर्च करना होगा। उपयोगी रसायनों और दवाइयों के लिए तेल की क्याह रखना अत्यंत जरूरी है।