

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

**June, 2023**

**PART-I**

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

*Time Allowed — 2 Hours 30 Minutes*

*Full Marks — 100*

*Pass Marks — 50*

*All questions carry equal marks.*

*Answer any five questions.*

- ✓ 1. What is the difference between Local Audit and Inspection? What are the constitutional provision related to Finance Commission and what is the role of Finance Commission? 20
- ✓ 2. Write short notes: 5×4=20
- (a) Ways and Means Advances
- (b) Treasury Inspection
- (c) Lump Sum Contracts
- (d) Liquidated Damage
- ✓ 3. What is the process of Departmental Compilation of Accounts? 20
4. What are the four reasons governing preparation of Transfer Entries? Write a short note on Appropriation and Re-appropriation. 20
- ✓ 5. Write short notes: 10×2=20
- (a) Security Deposit
- (b) Earnest Money Deposit
- ✓ 6. Describe special rules for the preparation of Budget Estimates for Public Works and Irrigation Department Expenditure. 20
7. What is a Measurement Book? Write short notes on Detailed Measurement and Standard Measurement. 20

**HS&ASA**

**HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
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PART-I

PAPER-II : CIVIL AUDIT, ACCOUNTS AND SERVICE RULES

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

Questions 1 and 2 are compulsory and answer any four from the rest.

- ✓ 1. Write short notes: 5×4=20
- (a) Proforma Accounts
- (b) Sectors and Sub-sectors of Accounts
- (c) Contingent Register
- (d) Conveyance and Horse Allowances
- ✓ 2. Explain the following: 5×4=20
- (a) Hospital Leaves
- (b) Maintenance of Cash Book in Form IS.T.1
- (c) Efficiency Bar
- (d) Contingency Fund
- ✓ 3. (a) Describe the main principles governing the allocation of expenditure on a Capital Scheme, between Capital and Revenue accounts. 5
- (b) Describe the Main Divisions of Accounts as per Government Accounts 1990. 10
- ✓ 4. Describe Joining Time— condition of its grant and period of admissibility. 15
- ✓ 5. Describe the procedure of deposit of cash, chests and valuable etc. of other departments in the Treasury as per West Bengal Treasury Rules. 15
6. (a) Describe the action against the Audit Observation and Recoveries as per West Bengal Treasury Rules. 8
- (b) Describe the procedure for cancellation and destruction of sub-vouchers. 7
- ✓ 7. Explain the following: 5×3=15
- (a) Travelling allowances bill
- (b) Fully vouched contingent charges
- (c) Extraordinary leave

**HS&ASA**

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**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.*

( 8 )

1. Post the following transactions in the Cash Book of Executive Engineer, Building Division No.1 of P W Department for the month of June 2023. Close the Cash Book giving analysis of the closing balance. Also record the classifications and certificate of the Executive Engineer about the closing Balance. 40

1-6-23 Opening Balance	Rs.
(a) Cash and Coins	1,050
(b) Imprest with Junior Engineer X	200
(c) Revenue Stamps	25
(d) Temporary Advance with SDO Y	250
(e) A private cheque No. 222 of Executive Engineer (amount was paid to him from chest as it could not be cashed from the Bank)	250
(f) Self cheque dated 29.05.2023	280
2-6-23 Encashed private cheque No. 222	
2-6-23 Payment to contractor K by cheque No. 21 for repairs of High Court Building (2nd Running Account Bill). Details of which are given below:	
(a) Total Value of work measured	60,000
(b) Total up-to-date advanced payment	10,000
(c) Payment on actual measurement in 1st R A Bill	20,000
(d) Recoveries:	
(i) Amount recovered for another (Major) work "Construction of Hospital"	750
(ii) Amount recovered in connection with this work	500
(iii) Security Deposit	5%

5-6-23 Junior Engineer X gives account of Imprest as follow:	Rs.
(a) Wages paid	50
(b) Conveyance charge for bringing furniture to office	80
(c) Receipt of Rs. 22 was shown as realised as sale of grass of the park of office building	
Imprest of Junior Engineer recouped by cash and increased to Rs. 250 from Rs. 200	
10-6-23 Divisional Officer, while going on tour, took Rs. 500 as advance for payment to labourers employed for urgent repair to Office Building	
16-6-23 Self cheque dated 29.05.2023 encashed	
17-6-23 Cash counted & amp; found Rs. 5 short on surprise check	
20-6-23 Labour charges for whitewashing Office Building	200
Amount remitted into Treasury	200
22-6-23 Imprest issued to Overseer P through cheque no. 22	100
25-6-23 Divisional Officer returned with muster rolls for Rs. 500, Rs. 80 remained as unpaid wages	
28-6-23 Cheque drawn for chest	200

2. From the particulars given below, prepare the 2nd running account bill (in forms CPWA 26 and CPWA 26-A) of contractor X for the work of "Construction of a Hospital Building". 15

- (i) Date of start of work 05.02.2023 ~~28~~
- (ii) Stipulated date of completion 04.02.2024 332
- (iii) Agreement no. M/026 of 2014-2015

Work done and measured	Unit	Rate (Rs.)	Quantity paid in 1st bill	Upto date Quantity
1. Earthwork in excavation	Cu.M	140	300	600
2. Lime concrete work in foundation	-do-	550	50	130
3. Brickwork in foundation	-do-	950	20	80
4. RCC work	-do-	1,750	15	20
5. Brickwork in cement superstructure	-do-	1,300	55	100
6. Woodwork doors & amp; window frames	-do-	8500	2	4

On the 1st R.A. Bill, the following further payments were made:

- (i) Advance Payment for Brickwork in foundation not measured Rs. 10,000
- (ii) Advance Payment for RCC work not measured Rs. 3,000

(iii) Maximum advance for material brought to site by the contractor:

- (a) 100000 Bricks- market rate assessed was Rs. 800 per 1000 no.
- (b) 150 M<sup>3</sup> of Stone- market rate assessed was Rs. 320 per M<sup>3</sup>
- (c) 5 wood planks- market rate assessed being Rs. 2,000 per each

A further consignment of 50000 bricks was brought to site by the contractor subsequent to the last payment and Secured Advance is admissible on the consignment at the same rate as before. Consumption of bricks was 350 bricks per cubic metre of brickwork. The wood planks were used up on the work fully. One cubic metre each of lime concrete work and RCC work requires 0.9 cubic metre and 0.8 cubic metre respectively of stone ballast. The cost of material actually used up-to-date is to be adjusted in this bill.

Advance Payment of Rs. 15,000 for woodwork done but not measured is to be allowed in the 2nd RA Bill.

Recoveries to be adjusted are as under:-

- (a) 5.5 MT of cement issued to contractor from Stock. Issue rate Rs. 2,000 per MT. Stipulated Rate in the contract Rs. 2,250 per MT. 5 bags of cement were reported to have set as site.
- (b) Hire charges of concrete mixer Rs. 1,200.
- (c) Security Deposit and Income Tax at 5% and 2% respectively.
- (d) Court attachment Rs. 1,400.
- (e) Cost of material issued for another work B Rs. 500.
- (f) Payment to 4 labourers employed for 3 days @ Rs. 60 per day to set right defects in the work.
- (g) At the time of passing the 2nd RA Bill test check revealed that contractor had used inferior type of bricks for which rate was reduced by Rs. 50 per cubic metre of brickwork in foundation.
- (h) A sum of Rs. 500 withheld for removal of minor defects in the first RA Bill released in this bill as the defects stand removed.

3. Write short notes on:

3×5

- (a) Demand for Grants
- (b) Issue of duplicates and copies of receipts
- (c) Verification of unused Balances of Materials
- (d) Responsibility of Controlling Officer regarding contingencies
- (e) Treasury Officer

**AD-3**

( 4 )

- ✓ 4. How are Tools and Plant accounts maintained? Explain the rule provision for payments made for supply of tools and plants. 15
5. (a) How can a government building without land be disposed of?  
(b) What are the provisions that regulate the sale or transfer of land or building from one department of govt. of India to another? 7+8
- ✓ 6. What is Suspense accounts? What are its sub-divisions and how are they maintained? 15

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**HSA&ASA**

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
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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) State the major objectives of the Industrial Finance Corporation of India.  
(b) Examine the major sources of Industrial Finance available in India. 10+10
2. (a) What do you mean by 'Letter of Credit' and for what purpose is it needed?  
(b) What do you mean by 'Certificate of Origin'? Why is it important? 7½+7½
- ✓ 3. (a) What is an Office Organisation? State the essential characteristics of a good office organisation.  
(b) Explain the major steps involved in creating a sound office organisation. (4+5)+6
4. (a) What are the three types of documents that are required for every shipment?  
(b) Explain in detail, the procedure involved in shipping. 6+9
- ✓ 5. Write short notes: 5×3  
(a) Importance of warehousing in an organisation  
(b) Electronic filing system  
(c) Joint Stock Company

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) Mention the exceptions to the rule— 'Contract is void without consideration.' 10+10
- ✓ 7. (a) Discuss different clauses of Memorandum of Association of a public limited company.  
(b) What do you mean by Articles of Association? List the various contents of Articles of Association. 8+7

8. (a) Who decides the subject matter of the meeting of Board of Directors of a Public Limited Company?
- (b) How is the agenda for the Board Meeting decided?
- (c) What are the steps involved in conducting a Board Meeting? 2+5+8
- ✓ 9. Distinguish between— 5×3
- (a) Condition and Warranty
- (b) Fraud and Misrepresentation
- (c) Mortgages and Charges
10. (a) Discuss the relevant Law and Provisions relating to contracts by persons of unsound mind .
- (b) Who is a minor according to the Indian Contract Act? What are the provisions in the act concerning contract with a minor?
- (c) Distinguish between a Public and a Private Company. 5+6+4



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**Part-II**

**PAPER-II : ADVANCED ACCOUNTANCY AND AUDITING**

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

**Group-A**

*Answer Question No. 1 and any three from the rest.*

✓ 1. The following Trial Balance is extracted from the books of Ms. X as on 31.03.2023:

Debit Balance	₹	Credit Balance	₹
✓ Plant and Machinery	12,00,000	✓ Capital	17,10,000
✓ Opening Stock	1,35,000	✓ Sundry Creditors	1,08,000
✓ Sundry Debtors	1,50,000	✓ Sales	7,20,000
✓ Wages	45,000	✓ Return Outward	90,000
✓ Salaries	60,000	✓ Provision for Doubtful Debts	6,000
✓ Rent	66,000		
✓ Income Tax	7,500		
✓ Purchases	5,40,000		
✓ Return Inward	45,000		
✓ Bad Debt	37,500		
✓ Insurance	12,000		
✓ Office Expenses	21,000		
✓ Cash in Hand	1,35,000		
✓ Cash at Bank	1,80,000		
	<b>26,34,000</b>		<b>26,34,000</b>

**Additional Information:**

- Stock as on 31.03.2023 ₹ 1,50,000.
- ✓ Machinery purchased on 01.10.2022 for ₹ 1,20,000 was wrongly debited in Purchases Account. Depreciation @ 15% to be charged on machinery.
- Outstanding office expenses amounted to ₹ 4,500.
- ✓ Goods worth ₹ 21,000 were distributed as free sample.
- ✓ Create a provision for doubtful debts @ 5% on Sundry Debtors after writing off ₹ 7,500 as further bad debt.

- (f) Goods destroyed by fire were ₹50,000 and Insurance Company admitted a claim of ₹40,000. You are required to prepare Trading and Profit and Loss Account for the year ended 31.3.2023 and Balance Sheet as on the same date. 5+9+6

✓ 2. K of Kolkata sends goods on consignment to C of Chennai. The following terms have been agreed upon between K and C:

- (i) C will receive <sup>10%</sup> commission on the Invoice Price which is cost plus 25%.
- (ii) C will also receive 20% commission on sales over and above Invoice Price.
- (iii) K will bear the loss due to bad debt.

K sent goods of ₹1,00,000 at Invoice Price and spent ₹6,000 as forwarding charges. 10% of the goods sent were lost in transit and nothing was realized from the insurance company. C took delivery of the remaining goods and paid the following expenses:

Carriage (non-recurring) ₹2,700 and other expenses ₹4,000.

C sold 3/4th of the goods received at ₹92,000 of which unrealizable amount due to bad debt was ₹1,200.

You are required to prepare Consignment Account in the books of K. 10

✓ 3. Z Ltd. has four departments A, B, C and D, each department being managed by a department manager whose commission was 10% of the respective department profit before such commission, subject to a minimum of ₹60,000 in each case.

Interdepartmental transfers took place at a 'loaded' price as follows:

- (i) From Department A to Department B 10% above cost.
- (ii) From Department A to Department D 20% above cost.
- (iii) From Department C to Department D 20% above cost.
- (iv) From Department C to Department B 20% above cost.

For the year ended 31st March, 2023 the firm had already prepared and closed the departmental Trading and Profit and Loss Account. Subsequently it was discovered that the closing stocks of departments had included interdepartmentally transferred goods at loaded price instead of cost price.

From the following information prepare a statement re-computing the departmental profit or loss:

10

	Department A	Department B	Department C	Department D
Final Profit/Loss	₹3,80,000 (Loss)	₹5,04,000 (Profit)	₹7,20,000 (Profit)	₹10,80,000 (Profit)
Inter-departmental transfers included at loaded price in the departmental stocks		₹7,00,000 (₹2,20,000 from department A and ₹4,80,000 from department C)		₹48,000 (₹36,000 from department C and ₹12,000 from department A)

4. R and S are partners in a firm sharing profit or losses in the ratio of 3:2 respectively.

The Balance Sheet as on 31.03.2023 stands as under:

Liabilities	₹	₹	Assets	₹	₹
Creditors		35,000	Cash		4,000
Capital			Debtors	22,000	
Accounts:			Less: Provision for doubtful debts	2,000	
R	40,000		Stock		18,000
S	20,000		Machinery		20,000
		60,000	Land & Building		33,000
		<b>95,000</b>			<b>95,000</b>

On 01.04.2023 R and S agreed to take D as a partner on the following conditions:

- The goodwill of the firm shall be valued at ₹23,750 and D will pay his share of premium for goodwill.
- D will contribute ₹15,000 as his share of capital.
- Land & Building shall be re-valued at ₹42,000 and Machinery shall be depreciated by ₹5,000. Provision for doubtful debts shall be raised to ₹3,000 and another provision for ₹1,300 be created for probable liability for damages.
- The profit and loss sharing ratio be adjusted in such a way so that, between R and S the earlier ratio is maintained, while between S and D there shall be the same ratio as between R and S.
- The capital shall be adjusted (without disturbing the ultimate total capita) so as to correspond with the new ratio, the excess or deficit being transferred to the respective current accounts.

You are required to show the Capital Accounts of the partners after admission of D and also to prepare the Balance Sheet of the firm after admission of D. 6+4

- ✓ 5. The warehouse of XYZ Ltd. was destroyed by fire on 09.11.2022. The warehouse is insured for Loss of Stock Policy of ₹75,000 with an average clause. From the following information, prepare a statement showing claim to be lodged with the insurance company: 10

	₹
Stock as on 01.04.2021	72,000
Stock as on 31.03.2022	64,000
Purchases during 2021-22	2,84,000
Wage for 2021-22	16,000
Sales for the year 2021-22	4,06,800
Purchase from 01.04.2022 to 09.11.2022	1,40,000
Sales from 01.04.2022 to 09.11.2022	1,65,200
Wages from 01.04.2022 to 09.11.2022	8,000

An item of stock purchased during 2020-21 at a cost of ₹20,000 was valued at ₹12,000 on 31.03.2022. Half of these stocks were sold during the year 2021-22 for ₹6,800 and the remaining stock was valued at ₹4,000 on 31.03.2022. 1/4th of the original stock was sold in July 2022 for ₹5,200. The remaining stock was considered worth 40% of original cost.

Stock valued at ₹18,000 was salvaged.

### Group-B

Answers Question No. 6 and any three from the rest.

- ✓ 6. (a) "The utility of the audit program can be retained and enhanced only by keeping the program and also the client's operations and internal control under periodic review so that inadequacies or redundancies of the program may be removed" — Discuss stating clearly the advantages of an audit program.
- (b) Explain the disadvantages of an audit program.
- (c) What steps would you follow if you are called to audit the accounts of a club? 6+4+10
- ✓ 7. How will you vouch/verify the following items? 2½×4
- (a) Goods sent on consignment
- (b) Foreign travel expenses
- (c) Receipt of capital subsidy
- (d) Provision for income tax
- ✓ 8. Explain the Provisions of the Companies Act, 2013 regarding 5+5
- (a) appointment of an auditor.
- (b) removal of an auditor.
9. The code of ethics for professional accountants, prepared by the International Federation of Accountants (IFAC) identifies five types of threats. Explain briefly each of these threats. 10
- ✓ 10. (a) What is meant by internal check?
- (b) Devise a system of internal check for a large shop in a shopping mall. 2+8

**HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
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**June, 2023**

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 *any four* from the following: 5×4=20

- (a) Master Budget
- (b) Economic Order Quantity (EOQ)
- (c) Break Even Point (BEP)
- (d) Semi-Variable Cost
- (e) Fatigue Study
- ✓ (f) Normal Loss

✓2. Define Management Accounting. Discuss the scope and functions of Management Accounting. 2+4+10

✓3. Distinguish between Management Accounting and Cost Accounting. 8+8

✓4. Answer the following:

- (a) Sulekha Ltd. produces 4,000 litres paints on a quarterly basis. Each litre requires 2 kgs of raw material. The cost of placing one order of raw material is ₹ 40 and the purchasing price of raw material is ₹ 50 per kg. The storage cost and interest cost is 2% and 6% per annum respectively. The lead time for procurement of raw material is 15 days.

Calculate Economic Order Quantity and Total Annual Inventory Cost in respect of the above raw material.

- (b) The following data are presented by the supervisor of a factory for a job:

	₹ per unit
Direct Material	120
Direct Wages @ ₹ 4 per hour (Departments A-4 hrs, B-7 hrs, C-2 hrs and D-2 hrs.)	60
Chargeable Expenses	20
Total	₹ 200

## Analysis of the Profit &amp; Loss Account for the year ended 31st March, 2022

Material		2,00,000	Sales	4,30,000
Direct Wages				
Dept. A	12,000			
Dept. B	8,000			
Dept. C	10,000			
Dept. D	20,000	50,000		
Special Stores Items		6,000		
Overheads				
Dept. A	12,000			
Dept. B	6,000			
Dept. C	9,000			
Dept. D	17,000	44,000		
Gross Profit c/d		4,30,000		4,30,000
Selling Expenses		90,000	Gross Profit b/d	1,30,000
Net Profit		40,000		

It is also to be noted that average hourly rates for all the four depts are similar.

Required:

- (i) Prepare Job Cost Sheet
- (ii) Calculate the entire revised cost using the above figures as the base.
- (iii) Add 20% profit on selling price to determine the selling price 6+10

✓ 5. How would you analyse the financial position of a company from the point of view of:

- (a) an investor
- (b) a creditor
- (c) a financial executive of the company 5+5+6

6. (a) "Funds flow analysis represents a stock to flow linkage"— Justify.

- (b) "The true funds flow from depreciation is the opportunity saving of cash outflow through taxation."— Illustrate with a numerical example. 6+10

7. ABC Ltd. decided to analyse the profitability of its five new customers. It buys soft drink bottles in cases at ₹ 45 per case and sells them to retail customers at a list price of ₹ 54 per case. The data pertaining to five customers are given below:

Particulars	A	B	C	D	E
Numbers of cases sold	9,360	14,200	62,000	28,000	9,800
List selling price (₹)	54	54	54	54	54
Actual selling price (₹)	54	53.40	49	50.20	48.60
Number of Purchase Order	30	50	60	50	60
Number of Customers visits	4	6	12	4	6
Number of Deliveries	20	60	120	80	40
Kilometers travelled per delivery	40	12	10	20	60
Number of expedite deliveries	0	0	0	0	2

Its five activities and their cost drivers are:

Activity	Cost driver
Order taking	₹ 200 per purchase order
Customers visits	₹ 300 per each visit
Deliveries	₹ 4.00 per delivery km travelled
Product Handling	₹ 2.00 per case sold
Expedited deliveries	₹ 100 per such delivery

You are required to:

- Compute the customer level operating income of each of five retail customers by using the Cost Driver rates.
- Examine the results to give your comments on customer 'D' in comparison with the customer 'C' and on customer 'E' in comparison with customer 'A'.

16

- ✓ 8. Pele Ltd. has its factory at two locations viz. New Town and Barasat. Rowan Plan is used at New Town factory and Halsey Plan at Barasat factory.

Standard time and basic rate of wages are same for a job which is similar and is carried out on similar machinery. Normal working hour is 8 hours per day in a 5 day week.

Job at New Town factory is completed in 32 hours while Barasat factory it has taken 30 hours. Conversion costs at New Town and Barasat are ₹ 5,408 and ₹ 4,950 respectively. Overheads account for ₹ 25 per hour.

You are required to

- find out the normal wage; and
- compare the respective conversion costs.

16

**AD-6**

(4)

9. (a) Define a budget. Classify different types of budgets. 8+8
- (b) What is Zero Base Budgeting (ZBB)? Distinguish between traditional budgeting and ZBB with example.
10. (a) What tools are used to analyse the financial statements? 6+5+5
- (b) Discuss the utility and effectiveness of there tools.

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**HSAGASA**



HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
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June, 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

(क) The tree is a true friend of man. It helps man in different ways. When we are badly tired of work in the burning summer of days and sit under the shade of a tree, it fans and soothes us with its green leaves. We get beautiful flowers, sweet fruits and timber from the tree. There are trees whose leaves are used as medicines to cure ailment. Birds make their nests in the tree. Trees bring rains which made land fertile to grow more grains.

अथवा,

(ख) Rabindranath Tagore was born at the 7th May, 1861 at Jorasanko in Calcutta. The Tagore family was very rich and well known in those day. It is still very reputed. From the very childhood he began to write poems. Most of the poems at this stage were written on nature. As a writer Rabindranath proved his brilliance. He wrote not only poems but also novels, dramas and short stories. His famous book 'Gitanjali' brought him 'Noble Prize' in 1913. He became world famous.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 10

(क) भारतीय संस्कृति का साहित्य बहुत प्राचीन है और वेद, उपनिषद, पुराण, इतिहास तथा इसी प्रकार के अन्य ग्रन्थ इसकी अमूल्य निधि हैं। जैसे-जैसे विदेशी सभ्यता ने भारत पर अपना आधिपत्य जमाया वैसे-वैसे ही भारतीय संस्कृति और सभ्यता की सरिता में उथल-पुथल और परिवर्तन हुए। अब धीरे-धीरे भारतीय संस्कृति पर पश्चिमी सभ्यता का प्रभाव बढ़ता जा रहा है और भारत इस वैज्ञानिक युग में भौतिक उन्नति के लिए उसी दृष्टिकोण से सोचने लगा है जिस प्रकार यूरोपीय देश सोचते हैं।

अथवा,

(ख) मनुष्य के समस्त कर्म आत्मबल पर निर्भर करते हैं। अगर मनुष्य मन से टूट जाता है, निराश हो जाता है तो लाखों प्रेरणाएँ, सांत्वनाएँ भी उसके अंदर साहस व आत्मविश्वास नहीं ला सकतीं। मनोबल के द्वारा मनुष्य कठिन से कठिन कार्य भी सरलता और सहजता से कर लेता है। थोड़े साधनों में बड़ी योजना बना डालना और उसे कार्यान्वित करने के लिए चल पड़ना केवल उसी के लिए संभव है जो दृढ़प्रतिज्ञ हो। अपने निर्धारित लक्ष्य को प्राप्त करने की शक्ति प्रबल इच्छा से ही प्राप्त होती है।

3. खाद्य वस्तुओं में मिलावट तथा उससे होने वाले दुष्परिणामों को रेखांकित करते हुए संबंधित अधिकारी को एक पत्र लिखिए। 10

अथवा,

अपने शहर में होनेवाली पार्किंग की असुविधाओं का उल्लेख करते हुए पुलिस कमिश्नर को एक पत्र लिखिए।  
(नाम - पता के स्थान पर क, ख, ग लिखिए)

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

घोसू एक दिन काम करता तो तीन दिन आराम। माधव इतना कामचोर था कि आध घंटे काम करता तो घंटे भर चिलम पीता। इसीलिए उन्हें कहीं मजदूरी नहीं मिलती थी। घर में मुट्टों भर भी अनाज मौजूद हो, तो उनके लिए काम करने की कसम थी।

(क) घोसू क्या करता था? 3

(ख) माधव की मुख्य विशेषता क्या थी? 3

(ग) रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए। 4

5. निर्देशानुसार वाक्य परिवर्तन कीजिए : 1×5=5

(क) निर्दय मनुष्य राक्षस के समान है। (मिश्र वाक्य में)

(ख) जो छात्र अच्छे हैं, वे गुरु की आज्ञा मानते हैं। (सरल वाक्य में)

(ग) विद्वान विनयी होते हैं। (मिश्र वाक्य में)

(घ) यद्यपि वह पंडित है, फिर भी हठी है। (संयुक्त वाक्य में)

(ङ) सुबह हुई और भौर गुनगुनाने लगे। (मिश्र वाक्य में)

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE  
June, 2023

## PART-I (WRITTEN)

## BENGALI (TRANSLATION AND LETTER WRITING)

Time Allowed — 1 Hour 45 Mins.

Full Marks — 45

1. বাংলায় অনুবাদ করুন (যে কোনো একটি) :

10×1=10

- (a) The world environment day helps raise awareness about environmental problems and how we can take steps to tackle them. It is important to take action immediately to avoid major problems later on. The day is observed by around 143 countries across the globe on 5th June every year. Children, from a very early age should be taught to plant trees and nurturing them.
- (b) India has a rapidly ageing population. According to Census 2011, individuals older than 60 years constitute 8.6 per cent of the total population, which equals 104 million. The United Nations' estimate is that this number will double by 2050. Ageing is inevitable, but ageing well is in your hands. How we spend our lives through the 20s right up to the 40s, determine our mental and physical health in later years.

2. ইংরেজিতে অনুবাদ করুন (যে কোনো একটি) :

10×1=10

- (a) বরপক্ষ হইতে দশ হাজার টাকা পশ এবং বহুল দানসামগ্রী চাহিয়া বসিল। রামসুন্দর কিছুমাত্র বিবেচনা না করিয়া তাহাতে সম্মত হইলেন। ..... কিছুতেই টাকার জোগাড় আর হয়না। ..... অবশেষে বিবাহের দিন উপস্থিত হইল। ..... বিবাহসভায় একটা তুমুল গোলযোগ বাধিয়া গেল।
- (b) তাঁহার ভগিনী কহিলেন, "ফটিক আমার হাড় জ্বালাতন করিয়াছে"। শুনিয়া বিশ্বস্তর প্রস্তাব করিলেন, তিনি ফটিককে কলিকাতায় লইয়া গিয়া নিজের কাছে রাখিয়া শিক্ষা দিবেন। বিধবা এ প্রস্তাবে সহজেই সম্মত হইলেন। ফটিককে জিজ্ঞাসা করিলেন, "কেমন রে ফটিক, মামার সঙ্গে কলিকাতায় যাবি?" ফটিক লক্ষ্যইয়া উঠিয়া বলিল, "যাব।"

3. যে কোনো একটি বিষয় অবলম্বনে সংবাদপত্রের সম্পাদকের উদ্দেশে চিঠি লিখুন (নাম-ঠিকানার পরিবর্তে ক খ গ লিখতে হবে) :

10×1=10

- (a) অনলাইন পড়াশোনার ফলে শিক্ষার মানের অবনতি
- (b) প্লাস্টিক বর্জনের প্রয়োজনীয়তা

4. নিম্নলিখিত অনুচ্ছেদটি পাঠ করে প্রশ্নগুলির উত্তর দিন :

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রমা ছোটভাইটিকে কাছে টানিয়া লইয়া আস্তে আস্তে জিজ্ঞাসা করিল, ছুটি কেন রে যতীন?  
যতীন দিদির কোল ঘেসিয়া মাঁড়াইয়া কহিল, আমাদের ইফুলের চাল ছাওয়া হচ্ছে যে। তারপর চুনকাম হবে— কত বই এসেছে, চার-পাঁচটি চেয়ার টেবিল, একটা আলমারি, একটা খুব বড় ঘড়ি— একদিন তুমি গিয়ে দেখে এসো না দিদি?

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Please Turn Over

HSAGASA

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রমা অত্যন্ত আশ্চর্য হইয়া কহিল, বলিস কি রে?

হ্যাঁ দিদি সত্যি। রমেশবাবু এসেছেন না, তিনি সব করে দিচ্ছেন। ..... প্রশ্ন করিয়া এই ছোটভাইটির মুখ হইতে সে রমেশের ইস্কুল সন্মুখে অনেক তথ্য সংগ্রহ করিল। প্রত্যহ দুই-এক ঘন্টা করিয়া তিনি নিজে পড়াইয়া যান, তাহাও শুনিল।

- |  |   |
|--|---|
| (a) রমার ছোটভাইটির নাম কী?                 | 1 |
| (b) তার ইস্কুল ছুটি কেন?                   | 2 |
| (c) স্কুলে নতুন কোন কোন জিনিস এসেছে?       | 4 |
| (d) কে 'সব করে দিচ্ছেন'?                   | 1 |
| (e) রমা ইস্কুল সন্মুখে কী তথ্য সংগ্রহ করল? | 2 |

5. বাক্য রচনা করুন (যে কোনো পাঁচটি)

1×5=5

- বিনা মেঘে বজ্রপাত
- চাঁদের হাট
- ঘরশত্রু বিতীষণ
- লজ্জাবতী লতা
- অতিমারী
- অভয়ারণ্য
- বিশ্বায়ন
- শব্দদূষণ
- সমাজ
- স্বাধীনতা

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