

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

JUNE, 2012

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. Describe the principles of allocation of expenditure between capital and revenue and describe Proforma Accounts, Journal and Ledger. 20
 2. What are the conditions for incurring expenditure from Public Funds and what are the items to be seen while passing such bills in Treasury? 20
 3. Describe in detail the constitution of Finance Commission, the qualification and appointment of members and the duty of Finance Commission with reference to recommendations to the President. 20
 4. Describe some of the important functions of the Finance Ministry/Finance Department which needs to be performed in close cooperation with Indian Audit & Accounts Department. 20
 5. Explain briefly the main divisions and Structures under which the Govt. Accounts are kept. 20
 6. Write short notes on :
 - a) Annual Financial Statements.
 - b) Exemption of property & income of a State from Union Taxation.
 - c) Exemption of property of the Union from State Taxation.
 - d) Principle governing audit of receipts. 4x5=20
 7. What is the mandate of C&AG of India in auditing Expenditure? Under what framework State Expenditure is audited by the C&AG? 10+10=20
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AND ACCOUNTS SERVICE

June, 2012

Part-I

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

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

Answer Question Nos. 1 & 2 which are compulsory and
any four questions from the rest.

1. Write short notes on any four :
 - (a) Plus and Minus Memoranda
 - (b) Local Funds
 - (c) Book Transfer
 - (d) Personal Deposits
 - (e) Proforma Accounts 5x4

2. Briefly discuss the procedures for compilation of Monthly Accounts with respect to Cash Accounts, List of Payments and Supporting Schedules. 20

3. (a) What is meant by Inspection Reports (IRs) and Test Audit Notes (TANs).
- (b) What are the types of contingent charges ? Briefly discuss. 7/2+7/2

4. Discuss the criteria for determining whether expenditure should be classified under heads of Capital Section or Revenue Section of the Consolidated Fund. 15

5. What is meant by : (a) Contingency Fund, (b) Public Account, (c) Foreign Service, (d) Invalid Pension and (e) Deposit Works. 3x5

6. Briefly discuss the procedures for the maintenance of Works Abstracts in the Public Works Division/Sub-division. 15

7. (a) What are the steps for a department enquiry ?
- (b) How can a fraud and embezzlement case of Government money be dealt with reference to Government rules and regulation ?
- (c) How do you apply the Principles of Natural Justice in such cases ? 5x3

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AUDIT & ACCOUNTS SERVICE

June, 2012

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

(Quote authority in support of your answer where necessary)

1. Post the following transactions in the Cash Book of Executive Engineer, Building Division for the month of October, 2011 and close the Cash Book giving an analysis of the cash balance. Give short explanatory notes where necessary.

1.10 Opening Balance	<u>Rs.</u>
i) Notes and Coins	200
ii) Service Postage Stamps	15
iii) Revenue Stamps of Re.1 each	5
iv) Deposit-at-Call Receipt of UBI Bank received from Contractor "A" as security Deposit	1000
v) Demand Draft on Allahabad Bank received on payment of Government Dues	400
vi) Cheque dated 30-9-2000 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 Ex.Engineer office	75
4.10 Cashed the cheque drawn on 30-9-2000	600
6.10 For tenders opened on 6-10-2000, B's tender was rejected and his EMD received was returned to him the same day	700
9.10 Final payment of a Fund to the Division's head clerk	8000
16.10 paid by cheque to contractor "C", the 2nd Running Bill for constructing a High School (Major Work), the particulars are as follows:	
i) Total value of work actually measured up-to-date	10,000
ii) Advance payment made on 1st Running Bill for work done but not measured	2,540

P. T. O.

	<u>Rs.</u>
iii) Advance payment made on 2nd running bill for work done but not measured	3,000
iv) Net payment made on the 1st Running Bill after recovery of Security Deposits at 10% and Income Tax @ 2% of value of work done and measured	4,300
v) Recoveries to be made from this bill: Value of steel supplied for this work	900
Hire charge of concrete mixtures	300
18.10 Account of Temporary Advance of Overseer received :	
i) Muster Roll payment	150
ii) Coolie charges	15
iii) Amount lost by overseer	35
20.10 Grant of permanent Imprest to Overseer by cheque	200
25.10 Issued a fresh cheque in favour of contractor "D" on the report that original cheque issued in August 2000 was lost	1,500
27.10 Cheque dated 10-8-2000 in favour of contractor "E" cancelled	800
28.10 Demand Draft of Rs.400 on Allahabad Bank remitted to Bank but received back dishonoured same day	100
29.10 Payment for Service Stamps by cheque	100
31.10 Cash remitted into Bank	800
	20
2. Post the following transactions in the works Abstract of a major work 'M' for the month of March, 2012 :	
i) Issue from divisional stock 30 cu.M. of wood direct to work, the issue rate being Rs.4,800 per Cu.M. and storage charges Rs.400 per Cu.M.	
ii) Paid Rs.12,000 being charges for the carriage of the above quantity of wood to the site of the work.	
iii) On the Muster Roll passed for Rs.3,000 for jungle clearance, a sum of Rs.2,800 was paid by the SDO and Rs.200 remained unpaid.	
iv) 100 bags cement from stock to contractor X at Rs.160 per bag, issue rate being Rs.120 per bag and storage Rs.10 per bag.	
v) Payment to contractor "Y" on his first on Account Bill containing the following items :-	
a) Earth work 1000 Cu.M. at Rs.200 per 10 Cu.M.	
b) Cement concrete work 500 Cu.M. at Rs.50 per Cu.M.	
c) Advance payment of Rs.10,000 for Brick Work.	
d) Deduct 10% on account of security deposit.	
e) Deduct Rs.2000 being the value of cement issued for work.	

; 3 :

- vi) 5 Cu.M. of wood mentioned in item (i) above, having become surplus was transferred to another work in progress, the issue rate for such material at the time being Rs.4,400 per Cu.M.
- vii) Value of 10 bags of cement at Rs.160 per bag erroneously adjusted previously as issued direct to the work at Rs.130 per bag, now adjusted as issued to contractor "Y". 20

3. Post the following transaction of contractor 'X' in the contractor's ledger and close the ledger.

(A) Opening balance :

- i) Rs.900 due to contractor on account of 5% security with-held from his 1st on account bill for work A (This amount was adjusted in the 2nd running account bill).
- ii) Rs.690 due from the contractor for materials issued to him for work A (This amount was also adjusted from the 2nd running account bill).

(B) Second Running Account Bill for Work A-work done up-to-date Rs.33,000 security Deposit 10% was deducted.

(C) Secured advance Rs.18,000 at 75% of the value of Bricks (Rs.24,000) brought to site of work A was paid to contractor in 3rd running bill.

(D) Fourth and Final Bill for work A-work done and measured since previous bill Rs.21,000. A sum of Rs.800 recovered from contractor as hire charges for tools lent to him.

(E) Cash from contractor on a/c of earnest money for work B Rs.1,200.

(F) Steel valued at Rs.3,600 issued to the contractor for use on work B.

(G) First on Account Bill for work B-Rs.75,000.

(H) Fine for delay in completing certain items of work B by 10 days at Rs.1,000 per day. 20

4. Write short notes on (any four):

- i) Takavi works
- ii) Lumpsum contract
- iii) Deposit works
- iv) Issue Rate
- v) Schedule of Rates. 20

5. Distinguish between any four of the following.

- i) Administrative approval and technical sanction.
- ii) Direct Receipts and Indirect receipts.
- iii) Market rate and Issue rate.
- iv) Advance payment and Payment on Account. 20
- v) Deposit works and lumpsum contracts.

Contd..... p/4.

: 4 :

6. Classify the following :

- i) Land bought (Rs.5,00,000) to extract road metal for maintenance of state highways for a series of years.
- ii) Rent of a Residential Building belonging to the General Pool.
- iii) Receipts from tube wells schemes .
- iv) Special equipment purchased for Anti-Sea-erosion project.

20

7. Comment on the following indicating the nature of action to be taken in the following cases quoting authority in support of your answer.

- i) The wages of certain labourers remain unpaid after the completion of work, and are claimed five months later.
- ii) A contractor delays receiving of final payment for more than a month.
- iii) Security deposit of a contractor has been included in his personal account in the ledger.
- iv) Items under suspense head "Miscellaneous Works Advances" become irrecoverable.

20

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June, 2012

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. "Organisation structure is an indispensable means, and a wrong structure will seriously impair business performance and then destroy it". - Discuss. 20
2. (a) What is super market? State its features, advantages and disadvantages. 2+2+2+2
(b) Why is state control over co-operative societies necessary? 7
3. In the context of present socio-economic condition of India, discuss the necessity and advantages of foreign trade. 15
4. Describe the role, duties and responsibilities of an office manager. 15
5. Write notes on the following :
(a) Bill of Lading.
(b) Span of Control.
(c) Delegation of Authority. 5x3

Group - B

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

6. Discuss the various rights of an unpaid seller against goods and against the buyer personally? 20
7. What are the essentials of a valid acceptance and a valid offer? 15
8. "An agreement by a minor or with a minor is void ab initio". - Discuss the legal position of a minor as a promisor and as a promisee or beneficiary. 15
9. What is statutory meeting? What are the provisions regarding holding of statutory meeting according to Indian Companies Act, 1956? 15
10. What is Sweat Equity share? What conditions are to be fulfilled for issuing such shares? 5+10

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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. From the following balances and information prepare a Trading a/c and Profit & Loss a/c for the year ended 31.3.10 and also prepare a Balance Sheet as on that date.

	<u>Dr.</u>	<u>Cr.</u>
	<u>Rs.</u>	<u>Rs.</u>
Mr. X's Capital a/c	60,000
Plant & Machinery	18,000
Sales	3,49,000
Land	24,500
Stock in hand (1.4.09)	37,000
Depreciation on Plant & Machinery	2,000
Bank Overdraft	13,800
Repairs to plant	1,600
Purchase less return	2,23,500
Accrued Income	1,500
Salaries Outstanding	4,000
Sundry Creditors	23,300
Wages	28,000
Salaries	4,000
Income tax	2,500
Bills Payable	3,000
Cash in hand	2,000
Building depreciation	2,500
Provision for bad debt	6,000
Bills receivable	30,000
Bad debt	1,000
Discount on Purchase	4,000
Building	50,000
Debtors	35,000
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	4,63,100	4,63,100
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P. T. O.

: 2 :

Additional information :

- (a) Closing stock as on 31.3.2010 was Rs.32,000.
- (b) Some goods costing Rs.6,000 was sent to customer on 'Sale on Approval' basis on 30.3.2010. This was recorded as sales. The rate of gross profit was $33\frac{1}{3}\%$ on sales.
- (c) The accountant has wrongly recorded Rs.1,200 in the debit of landlord account instead of office rent account and this was included in sundry debtors.
- (d) Write off Rs.3,500 as bad debt and maintain a provision for bad debt at 5% on sundry debtors.
- (e) General Manager is to be paid commission at the rate of 10% after charging the commission of Works Manager and his own on net profits.
- (f) Works manager is entitled commission @ 5% after charging commission of General Manager and his own on net profit. The commission is to be calculated to the nearest multiple of rupee.

20

2. A, B and C carry on business in partnership, profits being divisible in the ratio of 2:1:1. The books on 30th June, 2010 show their capitals at Rs.15,000, Rs.10,000 and Rs.5,000 on 30th September, 2010, B dies and his legal representative is settled with the following facts.

- (a) The firm insured the partners' lives separately, A for Rs.20,000, B for Rs.25,000 and C for Rs.40,000, the premiums being charged in full to Profit & Loss account. The surrender value of each policy just before B's demise is one-fourth of the assured sum.
- (b) B's drawing during the current financial year upto the date of his death amounts to Rs.1,500.
- (c) B's share of profits for the portion of the current year is taken at a proportionate sum calculated on the simple average of the last 3 years' profits which are Rs.5,000, Rs.6,000 and Rs.7,000. Goodwill is to be raised at twice this average.

On the same date B's legal representative D is also admitted for a fifth share and the amount due to the deceased's estate is transferred to the new-comer's capital account. D also brings in the following assets and liabilities as part of his capital :-

Sundry Debtors Rs.4,000 subject to a 10% provision for bad debt; bills receivable Rs.9,000, Goodwill Rs.4,000, stock Rs.3,100; creditors Rs.7,325 and bills payable Rs.10,250.

After incorporating all these transactions, it is further resolved to make the capital accounts of the continuing partners proportionate to the new partner.

From the above particulars prepare Capital Accounts of the partners and the Balance Sheet to date.

16

Contd..... p/3.

: 3 :

3. Show the journal and ledger entries to set off the following balances under self-balancing system.

Debtors' List Rs.3,00,000 includes Rs.5,000 owed by P and Rs.400 by Q. Similarly, creditors' list of Rs.2,00,000 covers Rs.7,000 owed to P and Rs.150 to Q. Note : Details of ledger accounts are to be shown. 16

4. On 1.4.1994 Mr. Tamang of Darjeeling consigned 2000 Kgs of tea to Subodh Brothers of Calcutta. The cost per Kg. was Rs.60. Mr. Tamang paid freight Rs.2000, insurance of goods Rs.600 and loading expenses of Rs.400. Expenses at Calcutta were Godown rent Rs.1,500 and cartage Rs.1,000.

On 1.1.95 Subodh brothers sold 1,200 Kg at a profit of 20% on sales. On 10.1.95 it returned 150 Kgs. of tea finding its quality unsatisfactory and spent Rs.250 for return railway charges, of the remaining quantity another 20 Kgs. were also partially damaged and the market price of those fell down to 70% of the original cost. Commission was charged at 5% on sales. Mr. Tamang received the balance due from Subodh Brothers before closing own books annually on 31.3.95.

Show the important accounts in the books of Mr. Tamang. 16

5. A. B Co. Ltd. hold a lease of minerals from R. S. for a period of 40 years from 1st January, 2010. Under this lease, there is payable a royalty of Re. 1 a ton merging in a minimum rent of Rs.20,000 a year, payable half-yearly on 30th June and 31st December. They granted a Sub-lease for 20 years from 1st July, 2010 to X Y Co. of one-half of the area for a royalty of Rs.1.50 a ton merging in a minimum rent of Rs.15,000 per half-year, payable half-yearly on 30th June and 31st December.

A B Co. Ltd. is entitled under the lease from R.S. to recoup short-workings out of excess workings throughout the terms of the lease, but the sub-lease allows XY Co. to recoup short-workings only out of excess workings in any of the three half-years immediately following that in which the short-working accrued. Minerals were worked as follows :-

	By A. B Co. Ltd. (Tons)	By X Y Co. (Tons)
Half-Year ended 30.6.2010	5000
" " " 31.12.2010	5000	5000
" " " 30.6.2011	20000	6000
" " " 31.12.2011	30000	6000
" " " 30.6.2012	25000	12000

Show necessary accounts in the books of A.B. Co. The books are balanced each year on 30th June. 16

Group - B

Answer any three questions.

6. Write the status of an auditor as an agent of shareholders and as well as an officer of the company citing case laws. 16

Contd..... P/4.

: 4 :

7. Write short notes on : a) Audit Programme; b) Internal Control; c) Qualified audit report; d) Routine Checking. 16
 8. Write the liability of an auditor arising out of negligence with reference to important case laws. 16
 9. Distinguish between verification and valuation. How you will verify and value - Investment, Debtors, Work-in-Progress, Bills receivables. 16
 10. Write the special points to be considered for audit of a hospital. 16
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AUDIT & ACCOUNTS SERVICE AND THE WEST BENGAL AUDIT & ACCOUNTS SERVICE,

June, 2012

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) Economic Order Quantity.
- (b) Inventory Turnover Ratio.
- (c) Idle time cost
- (d) Composite machine hour rate.
- (e) Zero-Base Budgeting.
- (f) Margin of safety.
- (g) Labour Mix Variance.
- (h) Joint product and by-product.

5x4

2. (a) Taking suitable data construct a Profit-Volume-Chart.

(b) ABC Ltd. provides you with the following data for a certain period.

	Rs.
Break-even point	66,667
Direct materials used	22,000
Gross Profit	25,000
Contribution margin	30,000
Direct Labour	30,000
Sales	1,00,000
Variable Factory Overhead	5,000

There was no opening or closing stock.

Calculate : (i) Fixed factory overhead.
(ii) Variable selling and administrative cost.
(iii) Fixed selling and administrative cost.

7+3x3

3. (a) What do you mean by Blanket and Multiple Overhead Rates ?

(b) From the following particulars relating to a machine compute the Machine-hour-rate.

	Rs.
Purchase price of the machine	8,00,000
Installation cost	20,000
Rent for the factory (p.m.)	3,000
General lighting (p.m.)	2,000
Foreman's Salary (p.m.)	5,000
Insurance premium for the machine (p.a.)	6,000
Repairs and maintenance for the machine (p.a.)	10,000
Consumable stores (p.a.)	8,000
Power : 2 units per hour at Re.1 per unit (p.a.)	4,000

Estimated life of the machine is 10 years - with scrap value of Rs.2,00,000. The machine occupies $\frac{1}{4}$ of the factory floor and the foreman devotes $\frac{1}{6}$ of his time for the machine.

6+10

4. (a) What are the differences between budgetary control and standard costing ?
- (b) Perfect Ltd. manufactures a certain product of a standard type. The standard wage per hour is Rs.9 and the standard output per hour is 20 units. During a week the actual wages paid amounted to Rs.380 for 40 hours, of which 5 hours were idle. The output during the week was 820 units. Compute necessary Labour Cost variances and check the result. 6+9+1
5. (a) What do you mean by perpetual inventory system ? How does it differ from continuous stock taking ?
- (b) From the following particulars prepare Stores Ledger using
 (i) Weighted average method,
 (ii) Simple average method of pricing issues.

2011	Units	Price(Rs.)
January 1 Balance in hand b/f.	3000	2.00
2 Purchased	2000	2.20
4 Issued	1500	
5 Purchased	2000	2.30
10 Issued	1500	
15 Issued	2000	
18 Purchased	2000	2.40
22 Issued	1500	
		4+4+4+4

6. (a) What do you mean by 'Job evaluation' and 'Merit rating' ? What are the differences between these two ?
- (b) In a factory workers are paid under Rowan plan. The time allowed for a certain job is 40 hours and the normal rate of wage is Rs.12.50 per hour. The factory overhead charges are Rs.5 per hour. The factory cost of a work order is Rs.1681.75. The cost of material is Rs.1,000. Calculate the time taken by the workman to complete the job. 4+4+8

7. A product passes through three distinct processes, viz. A, B and C. From the following particulars prepare the relevant accounts.

	Proces 'A'	Proces 'B'	Proces 'C'
Materials consumed	Rs.12,000	Rs. 4,000	Rs. 4,000
Direct wages	Rs. 8,000	Rs. 6,000	Rs. 6,000
Factory overheads	Rs. 2,000	Rs. 4,000	Rs. 2,000
Input (20,000 units)	Rs.16,000	?	?
Output	19600 units	18400 units	16700 units
Normal wastage	2%	5%	10%
Scrap value of wastage per 100 units	Rs.10	Rs.40	Rs.20

Finished products are transferred to 'Finished goods A/c.'. There was no stock or work in progress in any process. 16

8. (a) Define the terms 'Cost', 'Costing' and 'Cost Accounting'.
- (b) Discuss the relationship between 'Cost Accounting' and 'Management Accounting'. 3x3+7

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DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
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AUDIT & ACCOUNTS SERVICE

June, 2012

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

Time Allowed—2 Hours

Full Marks—40

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए: 12

Indian history, particularly of the ancient period, is represented by three languages and their literatures. These three languages are Sanskrit, Pali and Prakrit. Sanskrit, also known as Aryan Speech, has a large number of literature and the sermons and doctrines presented in that literature ultimately came to be known as Hinduism and so also, the Pali languages has also a similar kind of vast literature and the messages of Lord Buddha contained in the Pali literature came to be known as Buddhism. And in a similar way, Prakrit has an enormously vast amount of literature which contains the sermons of Lord Mahavira which again came to be known as Jainism.

अथवा,

Bankim was one of the finest products of Bengal renaissance. Bengali youths, who were offsprings of renaissance, became aware of western literature—philosophy—science—history and so on, and tried to find out hidden treasure thereof. The renaissance also awakened them to be conscious of their own tradition and heredity. So this time also became the time of cultivation of eastern knowledge too. Bankim Chandra's was a synthetizing genius, ascribing equal importance to both oriental and occidental learning which included philosophy, science, history, social and political science of the West too.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए: 12

आधुनिक समाज में फैशन की प्रवृत्ति निरन्तर बढ़ती जा रही है। आधुनिक नवयुवक तथा नवयुवतियाँ फैशन की अन्धी दौड़ में समान रूप से भाग रहे हैं। पुरानी पीढ़ी के व्यक्ति नई पीढ़ी की नित्य परिवर्तनशील वेश-भूषा के प्रति क्षोभ प्रकट करते हैं। स्त्रियाँ स्वभाव से ही शृंगार-प्रिय होती हैं, परन्तु आधुनिक समाज में स्त्रियों के साथ पुरुष भी इस क्षेत्र में शीघ्रता से अग्रसर हो रहे हैं। वस्तुतः प्रत्येक व्यक्ति के मन में स्वयं को दूसरो के समक्ष सुन्दर एवं आकर्षक रूप में प्रस्तुत करने की भावना विद्यमान रहती है।

अथवा,

समाचार-पत्र आर्थिक दृष्टि से भी अत्यन्त महत्वपूर्ण तथा उपयोगी है। समाचार-पत्र व्यापार के सर्वोत्तम सहायक हैं, क्योंकि विज्ञापन का सर्वश्रेष्ठ कार्य इन्ही के द्वारा उच्च स्तर पर कार्यान्वित होता है। कोई भी व्यापारी अपने स्थानीय व्यापार से ही अपना व्यापार उन्नत नहीं कर सकता। व्यापार को उन्नत स्वरूप प्रदान करने में समाचार-पत्र ही उपयोगी हैं। समाचार-पत्र प्रतिदिन लाखों व्यक्तियों के हाथों में पहुँचते हैं। इनमें शत-प्रतिशत विज्ञापनों द्वारा लोग उपयोगी, आवश्यक तथा उत्तमोत्तम पदार्थों से परिचित होते हैं। फिर लोग उन पदार्थों को खरीद कर अपनी आवश्यकता की पूर्ति करते हैं।

3. पर्यावरण प्रदूषण से उत्पन्न विपत्तियों पर प्रकाश डालते हुए किसी दैनिक समाचार पत्र के संपादक को एक पत्र लिखिए। 8

4. विदेश से कोलकाता आनेवाले आपके किसी मित्र को कोलकाता परिवहन व्यवस्था से परिचित कराते हुए एक पत्र लिखिए। 8

[3 और 4 प्रश्नों के उत्तर में पत्रों के अन्त में अपने नाम, पता, आदि न लिखें, क, ख, ग आदि लिखें]

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HINDI DICTATION (Written)—PART I

Time Allowed—20 Minutes

Full Marks—20

DICTATION : 10 Minutes

REVISION : 10 Minutes

मैत्री, करुणा, मुदिता और उपेक्षा की शिक्षा हिन्दू, जैन और बौद्ध धर्मों में समान रूप से प्रतिष्ठित है। स्वस्तिक चिह्न और ओंकार मंत्र हिन्दुओं और जैनों में समान रूप से मान्य है। कमल और हाथी तथा अश्वत्थ वृक्ष बौद्धों और हिन्दुओं में एक रूप से पूजनीय माने जाते हैं। जैनों के अणुव्रत, हिन्दू धर्म के योग-शास्त्र में 'यम' और बौद्धों के पंचशील प्रायः एक ही हैं। पारसियों और हिन्दुओं में अग्नि की पूजा समान रूप से होती है। जेन्दावेस्ता की गाथाओं और वैदिक ऋचाओं में भाषागत समानता है। पारसी लोग गौमांस नहीं खाते। सिख-गुरुओं ने हिन्दू-धर्म की रक्षा में योग ही नहीं दिया वरन उसके लिए कष्ट और अत्याचार भी सहे। उन्होंने विशेषकर गुरु नानक और गुरु गौविन्द सिंह ने हिन्दी में कविता की है।

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BENGALI (TRANSLATION AND LETTER WRITING)—PART I (Written)

Time Allowed—2 Hours

Full Marks—40

১। বাংলায় অনুবাদ করুন :

১২

Unity in diversity is one of the characteristic of Indians. The Indians are our brothers and sisters. The soil of India is our heaven. We are proud that we are Indians. It is the country, where great sons like Buddha, Sankar, Ramakrishna, Vivekananda, Rabindranath, Najrul, Subhashchandra and others were born. We will follow their foot-prints.

অথবা

Home is the first school where the child learns his first lessons. These are very important for the development of his mind. He sees, hears and begins to learn at home. It is home that builds his character. In a good home honest and healthy men are made. Bad influence at home spoils a child.

২। ইংরেজিতে অনুবাদ করুন :

১২

ইন্দ্র প্রশ্ন করিল, 'শাহজীকে কি কবর দিতে হবে?'

দিদি বলিলেন, 'মুসলমান যখন, তখন দিতে হবে বৈ কি ভাই!'

ইন্দ্র পুনরায় প্রশ্ন করিল, 'দিদি, তুমিও কি মুসলমান?'

দিদি বলিলেন, 'হ্যাঁ, মুসলমান বৈ কি!'

উত্তর শুনিয়া ইন্দ্র কেমন সঙ্কুচিত ও কুণ্ঠিত হইয়া পড়িল। বেশ দেখিতে পাইলাম, এ জবাব সে আশা করে নাই।

অথবা

যেখানে বিবাহ সে গ্রামটার মূল নাম গোকুলপুর। পরে 'কালসিটে গোকুলপুরে' দাঁড়ায়। কবে নাকি গ্রামের লোকেরা এক মাতাল গোরার দলকে উত্তম মধ্যম দিয়া এই সামরিক খেতাবটা অর্জন করে। মুখে মুখে ক্ষয়প্রাপ্ত হইয়া এখন শুধু 'কালসিটে'তে দাঁড়াইয়াছে।

৩। যে কোনও দুটি বিষয় অবলম্বনে দুটি চিঠি লিখুন (নাম ঠিকানার পরিবর্তে 'ক' 'খ' 'গ' ইত্যাদি লিখুন) :

৮×২

(ক) যেখানে সেখানে 'নার্সিং হোম' নামের ব্যবসা কেন্দ্র খুলে এক শ্রেণির লোক চিকিৎসার নামে মানুষকে ঠকিয়ে চলেছে। তার বিরুদ্ধে সরকার যাতে আইনগত ব্যবস্থা নেয় সেই আবেদন জানিয়ে সংবাদপত্রে প্রকাশের জন্য মুখ্যমন্ত্রীর কাছে একটি খোলা চিঠি লিখুন।

(খ) আপনার সন্তানের স্কুলে প্রার্থনা সভায়, যথাযথ মর্যাদার সঙ্গে জাতীয় সঙ্গীত গাওয়া হয় না— আপনার এই অভিজ্ঞতার কথা জানিয়ে এ বিষয়ে উপযুক্ত ব্যবস্থা নেবার জন্য অভিভাবক হিসেবে প্রধান শিক্ষক বা শিক্ষিকার কাছে একটা চিঠি লিখুন।

(গ) আপনি কোন ধরনের সিনেমা দেখতে ভালোবাসেন এবং কেন— একথা জানিয়ে আপনার বন্ধুকে একটা চিঠি লিখুন।

(ঘ) খবরের কাগজের প্রথম পাতায় বীভৎস সব ঘটনার ছবি ও খবর ছাপিয়ে এক দিকে সত্য খবর পরিবেশনের ভান করা, আবার সঙ্গে সঙ্গে তারই পাশে কুৎসিত ছবি এবং খবর ছাপিয়ে কাগজ বিক্রির যে প্রবণতা— এ বিষয়ে আপনার মতামত জানিয়ে বন্ধুকে একটা চিঠি লিখুন।

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June, 2012

BENGALI (DICTATION)—PART I (Written)

Time Allowed—Dictation – 10 Minutes
Revision – 10 Minutes

Full Marks—20

পাঁজিটা একবার দেখে দেখি রে সতীশ, এ বেলা আবার বেগুন খেতে আছে না কি; বলিতে বলিতে পাশের দ্বার ঠেলিয়া পিসিমা ঘরে পা দিয়াই আমাকে দেখিয়া অবাক হইয়া গেলেন— কখন এলি রে? কোথায় গিয়েছিলি? ধন্য ছেলে বাবা তুমি- সারা রাত্রিটা ঘুমোতে পারি নি— ভেবে মরি, সেই যে ইন্দ্রের সঙ্গে চুপি-চুপি বেরিয়ে গেল— আর দেখা নেই। না খাওয়া, না দাওয়া; কোথা ছিলি বলত হতভাগা? মুখ কালিবর্ণ, চোখ রাজা- ছল্ ছল্ করছে, বলি জ্বর-টর হয় নিত? কই কাছে আয় তো, গা দেখি- এক সঙ্গে এতগুলো প্রশ্ন করিয়া পিসিমা নিজেই আগাইয়া আসিয়া আমার কপালে হাত দিয়াই বলিয়া উঠিলেন, যা ভেবেছি তাই। এই যে বেশ গা গরম হয়েছে— এমন সব ছেলের হাত-পা বেঁধে জলবিচুটি দিলে তবে আমার রাগ যায়।