

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

AD-1

JUNE-2019

PART - I

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

Time Allowed : 2½ Hours

Full Marks : 100

Pass Marks : 50

Answer any FIVE. All questions carry equal Marks.

1. Write Short Notes on :-
 - a) Annual Financial Statement
 - b) Money bill
 - c) Ways and Means Advances
 - d) Appropriation Bill

5x4
 2. a) What is the duty of audit in relation to borrowings.
b) What is Finance Commission ? What are the duties of Finance Commission ?

10x2
 3. a) What are the functions to sum up the assessments, collections and refunds ?
b) State the four reasons for preparation of Transfer Entries.

10x2
 4. State the process of Departmental Compilation of Accounts.

20
 5. a) Enumerate the functions entrusted to Treasury.
b) What is Treasury Inspection ?

10x2
 6. Differentiate between :-
 - a) Tax Revenues and Non Tax Revenues
 - b) Inspection and Local Audit

10x2
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HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE

JUNE, 2019

PART - I

Paper-II : Civil Audit, Accounts & Service Rules
(Without Books)

Time Allowed : 3 Hours

Full Marks: 100
Pass Marks: 50

Answer Question 1 and 2 are compulsory

Any four from the rest.

1. Explain the following :-
 - (a) The principles of allocation of expenditure between Capital and Revenue Account.
 - (b) Classification of Pay and Allowances of a Government servant.
 - (c) Earnest Money Deposit.
 - (d) Consolidated Fund 5x4
2. Write short notes on the following :-
 - (a) Proforma Accounts.
 - (b) Lapsed Deposit Reappropriation.
 - (c) Provision of subsistence grant while under suspension.
 - (d) Recovery made in the course of the year and recovery made after the accounts of the year are closed. 5x4
3. (a) What is the codal provision for Internal check against irregularities, wastage and fraud.
 - (b) What is contingent charges? What are the fine of contingent charges? 7+8
4. Describe the Rules relating to classification of losses in Government Accounts. 15
5. Define :-
 - (a) Local fund
 - (b) Honorarium
 - (c) Lien
 - (d) Travelling Allowances
 - (e) Closing of Monthly Accounts.
6. What is the criteria for write off of balances from Debt, Deposits, Suspense and Remittance Heads closed to balance and classification thereof in accounts? 15
7. (a) How the Municipal rates and taxes on Government Buildings are adjusted?
 - (b) What are the standards of financial propriety? 7+8

HALF -YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS
OF THE WEST BENGAL AUDIT AND ACCOUNTS SERVICES
JUNE-2019

PART-I

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

Allowed: 3 Hours

Full Marks : 100

Pass Marks: 50

Question No.1 is compulsory and answer any four of the remaining questions

The figure in the margin indicate marks for each question

Question 1. Post the following transactions in the Cash Book of Executive Engineer, Commercial Irrigation Project Division for the month of July 2018 . Classify each item and put out the closing balance. Also record the certificate by the Executive Engineer.

Details of closing balance on 30 th June 2018:	Rs.
(i) Notes and Coins	500
(ii) Stamps: Revenue Rs 20 ; Service Postage Rs 10	
(iii) Self cheque dated 21-06-2018	1,000
(iv) Cheque dated 29-06-2018 in favour of a contractor lying undelivered	4,000
(v) Bank Deposit Receipt from a Contractor as earnest Money	10,000
(vi) Permanent Imprest	
'A' Assistant Engineer	100
'B' Assistant Engineer	100
Received and disbursed the salary bill of the permanent staff of the Division:	
Net amount Rs 12,080	
Balance remaining unpaid Rs 1,182	10,898
Rent of Government building realized from the staff in the bill Rs 220	
Cashed self cheque dated 01-06-2018	1,000
Delivered cheque dated 29-06-2018 to a contractor	4,000

3-7	Paid to a contractor by cheque for the work constructing dam	
	(i) Total value of work done	40,000
	(ii) Deductions:	
	Cost of materials issued	4,000
	Security Deposit	4,000
	Court Attachment Order	6,000
	Hire charges of concrete mixer	400
	Excess payment made in connection with another work on main canal	1,000
4-7	Issued by cheque a temporary advance to Assistant Engineer 'C' for payment to labour	4,000
5-7	Recouped permanent imprest of Assistant Engineer 'A' on receipt of paid muster rolls chargeable to work "Construction of Dam"	80
6-7	Renewed Time-expired cheque to a contractor for supplies for the work "Construction of Dam"	10,000
7-7	Cancelled cheque dated 16-05-2018 in favour of the contractor for construction of Dam	10,000
8-7	Received from auctioneers on account of sale proceeds of special Tools & Plant put to auction:	
	Gross amount Rs 20,000	
	Less auctioneer's commission @ 2 per cent	
9-7	Cash collections to-date during the month remitted to treasury	
10-7	Assistant engineer 'B' reported loss of Rs 20 out of his permanent imprest of Rs 100	
26-7	Paid General Provident Fund advance to a clerk by cheque Rs 15,000	
27-7	Cash found short in chest Rs 20	

(40 Marks)

Q.2. Prepare transfer entries for adjustment of the following transactions.

(i) Timber (Rs2500) received from the Forest dept. & issued direct to the work "Constructing Residence for Deputy Collector".

(ii) Cost of materials received from the contractor for "Stock" not paid during the month of its receipt – Rs 6500

(iii) 9 tonnes of cement @ Rs 1200 per tonne transferred from "Constructing Hospital" to "Constructing a Bridge".

(iv) A sum of Rs 437 lying unsettled liabilities at the close of the year in the suspense account of Annual Repair Estimates.

(v) Income tax received in July 2018 from a work-charged establishment employed on the maintenance of a Road of economic importance and erroneously credited to the work Rs 95.

(5×3=15 Marks)

Q.3. What procedure is followed:-

(a) for issuing receipts to parties who tender money at divisional office or from whom recovery is made from their bills? (7 Marks)

(b) When money is received by a Public Works Officer not in charge of a Cash Book? (8 Marks)

Q.4. In what circumstances can advances to contractors be given? How are these advances shown in the accounts of the works, and how their adjustment is affected? (15 Marks)

Q.5. Distinguish between the following:

(a) Schedule of Rates and Analysis of Rates

(b) Special and Ordinary Tools & Plant

(c) Storage Charges and Supervision Charges

(3×5=15 Marks)

Q.6. What are the procedure to draw Fund from the Treasury/Banks by a Public Works Disburser of the Department? (15 Marks)

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

AD-4

JUNE-2019

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. Give a brief idea about I.F.C.I. State the main objectives of I.F.C.I. Discuss its main function. 4+8+8
2. (a) What is foreign exchange ?
(b) How does foreign exchange work ?
(c) What are the different types of foreign exchange Transaction ? 3+4+8
3. (a) What do you mean by filing system in office ?
(b) Discuss the five basic filing steps and mention their importance. 5+10
4. (a) What does a bill of lading include ?
(b) What is the difference between a bill of lading and Freight bill ?
(c) Mention the sources of Industrial finance available in India. 4+4+7
5. Write Short Notes on :
(a) Export Contract
(b) Warehousing and different types of Ware Housing 7+8

GROUP-B

Answer Question Nos. 6 and any TWO from the rest.

6. (a) "Mere silence is not a fraud" — Explain the statement.
(b) "An offer must be distinguished from an invitation to offer" — Explain. 10+10
7. Distinguish between :-
(a) Fraud and Misrepresentation.
(b) Coercion and Undue influence. 8+7
8. Explain the meaning of contingent contracts and state the rules relating to such Contract. 6+9
9. (a) Why it is important to determine the time of transfer of ownership in goods ?
(b) "No Seller can give to the buyer a better title than he himself has" — Explain. 9+6
10. Explain the doctrine of Indoor management and state the exceptions, if any to the doctrine. 7+8

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
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June, 2019

PART-II

PAPER-II : ADVANCED ACCOUNTANCY AND AUDITING (WITHOUT BOOKS)

Time Allowed : 3 Hours

Full Marks : 100

Pass Marks : 50

GROUP - AAnswer Question No.1 and any two from the rest.

1. The following balances were extracted from the books of Mr. X as at 31st December, 2018 :-

	<u>Dr. (Rs.)</u>	<u>Cr. (Rs.)</u>
Stock	52,360	
Cash balance	1,000	
Bank balance	7,720	
Plant & Machinery	80,000	
Sundry Debtors	1,20,000	
Patent Rights	16,000	
Sundry Creditors		64,300
Sundry expenses	3,500	
Insurance	1,420	
Rent & Rates	2,000	
Salaries & Wages	13,000	
Purchase and Sales	1,40,000	3,42,600
Purchase and Sales Return	3,200	4,000
Bad debts provision		4,800
Bad debts	2,300	
Capital		2,10,600
Land and buildings and godowns	80,000	
Trade expenses	22,000	
Manufacturing wages	56,000	
Manufacturing expenses	23,000	
Discounts	4,800	2,000
	<u>6,28,300</u>	<u>6,28,300</u>
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Prepare a trading and profit & loss account for the year ended 31st December, 2018 and a balance sheet as at that date, taking into account the following information :-

- Salaries chargeable to the year and not paid amounted to Rs.3,000 and manufacturing wages paid in advance amounted to Rs.2,000.
- Closing stock Rs.49,500 (excluding the salvage value of goods destroyed).
- Bad debts provision to be maintained at 5% on debtors.
- Patent rights had an estimated life of 8 years left.
- Depreciation to be written off on land and buildings and godown at 4% per annum and plant & machinery at 10% per annum.
- Goods worth Rs.6,000 were destroyed by fire in December, 2018 and were expected to fetch a salvage value of Rs.1,000 only. The insurance company was willing to settle the claim for Rs.4,000 towards the net loss suffered.

4 + 10 + 6

P. T. O.

! 2 !

2. From the following figures extracted from the books of Mr. Y for the financial year 2018-19, draw up a sales ledger adjustment account in the general ledger :-

	<u>Rs.</u>		<u>Rs.</u>
Debit balances 1.4.18	2,320	Interest on customers' overdue accounts	323
Credit balances 1.4.18	310	Bad debts previously written off now recovered	330
Total sales	7,380	Allowances	232
Cash sales	450	Acceptances Received from customers	1,400
Sales Return	415	Acceptances dishonoured	350
Cash received from customers	3,630	Credit transfers from another ledger	1,100
Discount allowed as per Cash Book	226	Credit balances (31.03.2019)	127
Bad debts written off	522		
Provision for bad debts	750		

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3. PQ Traders is a retail organization with a number of branch shops. All accounts are kept at the head office and goods sent to branches are recorded at cost plus the expected mark-up of 33 $\frac{1}{3}$ per cent. The accounting system is designed to give the head office as much control as possible over the branch stocks.

At the Mumbai Branch at 1st January, 2018, goods costing Rs.3,600 were in stock, but some of these, costing Rs.450, had been reduced in selling price to Rs.480. The balances of the Mumbai debtors' accounts totalled Rs.2,760 at the same date.

The following information relates to the Mumbai branch for the year to 31st December, 2018 or at the end of that year :-

	<u>Rs.</u>
Goods sent to branch (cost)	55,800
Cash sales (including all the goods marked down at the beginning of the year, and others costing Rs.5,400 sold for half of the normal selling price)	48,180
Cash received from debtors	18,840
Goods returned by branch debtors direct to head office (selling price)	240
Bad debt written	90
Closing stock of goods at selling price	7,200
Closing total of debtors' balances	2,490
Branch expenses paid by head office	2,600

You are required to prepare the relevant accounts for the Mumbai branch, and calculate the branch profit for the year.

16

4. Sudip Transport Co. purchased three trucks costing Rs.90,000 each from Adhip Auto Distributors on 1st January, 2016 on hire purchase system. Payment was to be made, for each truck, Rs.30,000 down and the remainder in 3 equal instalments together with interest at 15% per annum payable on 31st December each year. Sudip Transport Co. writes off 20% depreciation each year on the diminishing balance method. It paid the first instalment at the end of the first year, but could not pay the next. Adhip Auto Distributors agrees to leave one truck with the purchaser adjusting the value of the other two trucks against the amount due. The repossession was done on the basis of 30% depreciation on diminishing balance method.

Show the necessary ledger accounts in the books of Sudip Transport Co. for the first two years.

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Contd...P3

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

JUNE - 2019

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 note on following (any four)

- (a) Piece rate system of wage payment.
- (b) EOQ
- (c) Joint Product & By-Product.
- (d) P/V ratio.
- (e) Layout of Plant.
- (f) Capital Budgeting.

5x4

2. (a) For a particular jobs, standard time is fixed at 50 hours. Normal wage rate is Rs.40 per hour. Worker X completes the job in 38 hours. Calculate the amount of wage for X for the job under Halsey Plan and also show his effective rate of earning. 8

(b) From following information regarding Material A consumed in the factory of B Ltd, calculate -

- (i) Re-order stock level
- (ii) Minimum stock level
- (iii) Maximum stock level
- (iv) Average stock level

Re-order quantity - 36,000 units

Time required for delivery 2-4 months

Maximum Consumption - 9,000 units per month

Normal Consumption - 6,000 units per month

2x4=8

P.T.O.

3. Y Ltd. has three production departments A, B, C and two service departments D and E. Following figures are extracted from budget of factory overheads of the company for a period :

	Rs.
Rent & Rates	5,000
Lighting	600
Indirect Wage	1,500
Power	1,500
Depreciation on Machinery	10,000
Sundries	10,000

Following further details are available :

	A	B	C	D	E
Floor space (Sq.ft.)	2000	2500	3000	2000	500
Light points (no.)	10	15	20	10	5
Direct wage (Rs.)	3000	2000	3000	1500	500
H.P. Of machines	60	30	50	10	-
Machinery (Rs.)	60000	80000	100000	5000	5000
Working Hours	6226	4028	4066	-	-

Expenses of D and E are apportioned as follows :

	A	B	C
D	50%	30%	20%
E	40%	30%	30%

- (a) Show Primary & Secondary Distribution of Factory Overheads.
 (b) Calculate factory overhead recovery rate on the basis of working hours 10+6
4. In the factory of ABC Ltd. raw material passes through four processes before becoming finished output. Normal loss of input in each process is estimated as follows :

Process 1	25%
Process 2	20%
Process 3	20%
Process 4	16%

If the end product in Process 4 is 60000 Kgs., find out the quantity of raw material input at the beginning of Process 1 and cost of the same @Rs.10 per Kg. 16

5. From following operating data of Purple Ltd. calculate (i) unit selling price and (ii) total fixed cost :

Break-even point	-	200000 units
Profit at 240000 units	-	Rs.80000
Variable cost to sales ratio	-	4/5

10+6

Contd..P/3

6. Given below the Profit & Loss A/c of X Ltd. for the year ended 31.3.2018 :

Dr.		Cr.	
To Opening stock	2,47,179	By Sale	3,46,500
" Purchase	82,154	Miscellaneous Income	316
" Direct Wages	23,133	Closing Stock	75,121
" Factory O/H	20,826		
" Administration Overhead	9,845		
" Selling expenses	22,176		
" Net Profit c/d	16,624		

Cost records showed the following :-

- (a) Stock : - Rs.78,197
- (b) Direct Wages absorbed - Rs.24,867
- (c) Factory O/H absorbed - Rs.19,714
- (d) Administration Overhead charged at 3% of selling Price
- (e) Selling expenses charged at 5% of selling price.
- (f) No mention of miscellaneous income.

(i) Prepare a Cost Sheet for the year to show profit as per cost records.

(ii) Prepare a profit reconciliation statement to reconcile profit between two sets of records.

8+8

7.(a) Discuss the importance of management accounting.

(b) State the relationship between management accounting and cost accounting.

10+6

8. From following particulars, prepare a Production Budget of XYZ Ltd. for the year 2019 :

(a) Sale Budget (units)	<u>Product X</u>	<u>Product Y</u>
Division I	1920	840
Division II	3120	5280
Division III	2640	2160
Total :	<u>7680 units</u>	<u>8280 units</u>

(b) Opening stock - Product X 1200 units
Product Y 2200 units

(c) Estimated closing stock - 10% higher than opening stock.

(d) Normal loss in production - 2% for product X and 5% for product Y.

16

P.T.O.

:: 4 ::

9. Standard direct cost per unit of product B in P Ltd. is as follows :

Material cost (5 Kg.)	Rs. 50
Labour cost (20 Hours)	Rs. 10
	<u>Rs. 60</u>

500 units of product B were produced in the year 2018 for which material consumption was Rs.25,650 for 2.7 M.T. and wage payment was Rs.6,050 for 11,000 hours including 2,000 hours lost for machine breakdown.

Calculate the following :

- Material price variance
- Material Usage variance
- Labour rate variance
- Labour efficiency variance.

4x4

10. (a) Discuss the duties of factory manager.

(b) What do you mean by Production Control? Discuss briefly the basic principle of Production Control.

8+8

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

June, 2019

HINDI—PART I (Written)—TRANSLATION, LETTER-WRITING.

Time Allowed — 1 Hour and 45 Mins.

Full Marks — 45

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए : 10

(a) It is often said that travel is in itself an education. That depends largely on the traveller. Some people travel all over the world and yet see and learn little. For travel to be an education to us, we must go with open eyes and minds. A knowledge of geography, before we start our journeys, will make them for more interesting and educative than if we go with a blank mind.

अथवा,

(b) The monsoon brings magical change. The air becomes cool and moist. Day by day, the sun's heat is moderated by clouds. The dry parched land is quickly covered with green vegetation. The farmers now begin to be busy, ploughing and sowing the rain-soaked land for the Kharij Crops. The rainy season has its disadvantages too as swarms of insects appear.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 10

(a) उसे उस वक्त ठकुर की बारात याद आई, जिसमें बीस साल पहले वह गया था वहाँ उसे जो तृप्ति मिली थी, वह उसके जीवन में याद रखने लायक बात थी। तब से फिर उस तरह का खाना नहीं मिला। लड़की वालों ने सबको भरपेट पूरियाँ खिलाई थीं। कोई रोक-टोक नहीं थी। अंत में पान - इलायची भी मिली।

अथवा,

(b) पत्तियाँ जल चुकी थीं। बर्गाचे में फिर अँधेरा छ गया था। राख के नीचे कुछ - कुछ आग बाकी थी, जो हवा के ऋँके से जाग उठती थी। उसके वदन में गर्मी आ गई थी। पर ज्यों - ज्यों ठण्ड बढ़ती जाती थी, शरीर में आलस्य आने लगा था। इस जाड़े में खेत में जाना और जानवरों के जीछे दौड़ना असह्य जान पड़ा।

3. आपके मुहल्ले की सड़क की खराब हालत को बताते हुए सम्बन्धित अधिकारी को एक पत्र लिखिए। 10

अथवा,

आपके शहर में पीने के पानी के संकट पर ध्यान आकर्षित करते हुए सम्बन्ध अधिकारी को एक पत्र लिखिए। 10

Please Turn Over

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

जीसू एक दिन काम करता तो तीन दिन आराम। माधव इतना कामचोर था कि आधे घंटे काम करता तो घंटे भर चिलाम पीता। इसीलिये उन्हें कहीं मजदूरी नहीं मिलती थी। घर में मुट्टीभर भी अनाज मौजूद हो, तो उनके लिए काम करने की कसम थी। जब दो-चार फाके हो जाते, जीसू पेड़ पर चढ़कर लकड़ियाँ तोड़ लाता और माधव बाजार में बेच आता। जब तक वे पैसे रहते, दोनों इधर-उधर मारे - मारे फिरते। गाँव में काम की कमी नहीं थी। किसानों का गाँव था, मेहनती आदमी के लिए पचास काम थे। विचित्र जीवन था इनका। घर में मिट्टी के दो-चार बर्तनों के सिवा कोई सम्पत्ति नहीं। फटे चीथड़े से अपनी नगनता को ढँके हुए जिए जाते थे। कर्ज से लदे हुए। गालियाँ भी खाते, मार भी खाते, मगर कोई भी गम नहीं। दीन इतने कि बसूली की आशा न रहने पर भी लोग इन्हें कुछ - ना - कुछ कर्ज दे देते थे। मटर-आलू की फसल में दूसरों के खेतों से मटर या आलू उखाड़ लाते और भून-भानकर खा लेते, या दस-पाँच ऊख उखाड़ लाते और रात को चूसते।

- (a) जीसू और माधव को मजदूरी क्यों नहीं मिलती थी? 3
- (b) जीसू और माधव के पास क्या क्या सम्पत्ति थी? 3
- (c) जीसू और माधव अपना गुजारा कैसे करते थे? 4

5. निम्नलिखित शब्दों का वाक्यों में इस तरह प्रयोग कीजिए कि अर्थ स्पष्ट हो जाए:

1×5=5

- (a) बदनाम
- (b) मैत्री
- (c) सत्यानाश
- (d) अकर्मण्य
- (e) उस्ताद

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

AD-8

JUNE-2019

HINDI DICTATION (WRITTEN) - PART - I

Time Allowed : 15 Minutes

Full Marks : 15

Dictation : 10 Minutes

Revision : 5 Minutes

संध्या - समय दोनों वक़्त अपने नरु स्वान पर
पहुंचे । दिन भर के भूखे के लेकिन जब नाँद
में लगाए गए तो रुक ने भी उसमें मुँह न
डाला । दिल भारी हो रहा था । जिसे उन्होंने अपना
घर समझ रहा था, वह आज उनसे दूर गया था ।
वह नया घर, नया गाँव, नरु आदमी उन्हें बगानों-
से लगाते थे ।

दोनों ने अपनी भूख माछा में सलाह की,
रुक दूसरे को कनखियों से देखा और लैट कर ।
जब गाँव में सोता पड़ गया, तो दोनों ने जोर
मारकर पगड़े तुड़ा डाले और घर की तरफ चले ।

भूखी प्रातःकाल सोकर उठा, तो देखा दोनों
वक़्त चरनी पर खड़े हैं । घुबले तक पॉक कीचड़
से भरे हैं और दोनों को आँसुओं में विद्रोहमय
स्नेह झलक रहा है ।

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

AD-9

June, 2019

BENGALI—PART-I (Written)—TRANSLATION, LETTER-WRITING.

Time Allowed — 1 Hour 45 Minutes

Full Marks — 45

- ১। ইংরাজিতে অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) বেণী একটু সরিয়া আসিয়া গলা খাটো করিয়া বলিল, সেই চেষ্টাই ত করচি বোন। তুই আমার সহায় থাকিস, আর আমি কোনও চিন্তা করিনে। রমেশকে এই কুঁয়াপুর থেকে না তাড়াতে পারি ত, আমার নাম বেণী ঘোষাল নয়। তার পরে রইলাম আমি, আর ঐ ভৈরব আচাৰ্য্য। আর তারিণী ঘোষাল নেই, দেখি এ ব্যাটাকে এখন কে রক্ষা করে!
- (খ) রমা কহিল, রক্ষে করবে রমেশ ঘোষাল। দেখো বড়দা, এই আমি বলে রাখলুম, শত্রুতা করতে এও কম করবে না। বেণী চৌকাঠের উপর উবু হইয়া বসিল। তারপর কণ্ঠস্বর অত্যন্ত মৃদু করিয়া বলিল, রমা, বাঁশ নুইয়ে ফেলতে চাও ত, এই বেলা, পেকে গেলে আর হবে না নিশ্চয় বলে দিচ্ছি।
- ২। বাংলায় অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) David Hare had come out to India in 1800 and after retiring from the watch-trade about 1816, devoted the remaining quarter-century of his life and all his energy, time and fortune to the furtherance of the modern education and uplift of the people of his adopted country. He was the virtual founder of the Hindu College (1817) and the organiser of the School Book Society (1817) and the School Society (1818).
- (খ) Two persons once boarded the same compartment of a train. One was an Englishman and the other was Bengalee gentleman. The Englishman was an army officer, tall and strongly built. He appeared to be proud of himself as he was an Englishman. The Bengalee gentleman heeded him not and was soon asleep. Soon after the Englishman picked up the gentleman's shoes and threw them out. Then he too fell asleep.
- ৩। যে কোনো একটি বিষয় অবলম্বনে সংবাদপত্রের সম্পাদকের উদ্দেশ্যে চিঠি লিখুন (X, Y, Z লিখতে হবে নাম ঠিকানার পরিবর্তে) : 10
- (ক) প্লাস্টিক-বর্জনের মাধ্যমে পরিবেশ-সুরক্ষা
- (খ) অত্যধিক পড়ার চাপে শিশুমনের বিকাশ ব্যাহত
- ৪। নিম্নলিখিত অনুচ্ছেদটি পাঠ করে প্রশ্নগুলির উত্তর দিন : 10
- শঙ্কর একেবারে অজ পাড়াগাঁয়ের ছেলে। এইবার সে সবে এফ.এ. পাশ দিয়ে গ্রামে বসেছে। কাজের মধ্যে সকালে বন্ধুবান্ধবদের বাড়িতে গিয়ে আড্ডা দেওয়া, দুপুরে আহাৰাস্তে লম্বা ঘুম, বিকেলে পালঘাটের বাঁওড়ে মাছ ধরতে যাওয়া। সারা বৈশাখ মাস এইভাবে কাটবার পরে একদিন তার মা ডেকে বললেন— তোরা বাবার শরীর ভাল নয়। এ অবস্থায়

Please Turn Over

আর তোর পড়াশোনা হবে কী করে? কে খরচ দেবে? এইবার একটা কিছু কাজের চেষ্টা দেখলে ভাল হয়। আমরা যে সময়ের কথা বলছি, ইউরোপের মহাযুদ্ধ বাধতে তখনও পাঁচ বছর দেরি। ১৯০৯ সালের কথা।

- (ক) শঙ্কর কোথাকার ছেলে? 2
- (খ) সে কী পাশ দিয়েছে? 2
- (গ) কোন মাসে শঙ্কর বাড়ি এসেছে? 2
- (ঘ) শঙ্কর বিকেলে কী করে? 2
- (ঙ) কোন সময়ের কথা বলা হয়েছে? 2

৫। বাক্যরচনা করুন : (যে কোনো পাঁচটি)

1×5=5

বারো হাত কাঁকুড়ের তের হাত বিচি

মেঘ না চাইতে জল

নেই মামার চেয়ে কানা মামা ভাল

সৌরশক্তি

জলবিদ্যুৎ প্রকল্প

নদীর ধারে বাস ভাবনা বারোমাস

অন্নচিন্তা চমৎকারা