

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

AD-1

JUNE-2024

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 questions. All questions carry equal marks.

1. Write Short Notes on :-

10 marks*2

- a) Finance Commission
- b) Annual Financial Statements.

2. What are the general principles governing expenditure as
'Charged' and 'Voted' ?

20 marks

3. Describe the following :-

10 marks*2

- a) Muster Rolls
- b) Treasury Inspection

4. What are the main Divisions of Government Accounts ? Pls describe.

20 marks

5. Explain the following :-

10 marks*2

- a) Storage Charges and Issue Rate
- b) Security Deposit and Earnest Money

6. Please describe briefly :-

5 marks*4

- a) Lump sum contract
- b) Lapse of sanction
- c) Reappropriation
- d) Liquidated damage

7. What are the roles and duties of Divisional Officers and
Sub Divisional Officers ?

20 marks

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**HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF
THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE AD-2
JUNE - 2024
PART - I
PAPER - II : CIVIL AUDIT, ACCOUNTS & SERVICE RULES
(WITHOUT BOOKS)**

Time Allowed : 3 Hours

Full Marks : 100
Pass Marks : 50

(Question nos. 1 and 2 are compulsory and answer any four from the rest)

1. Write short Notes:

5 x 4 = 20

- (a) Leave Salary
- (b) Annual Accounts
- (c) Recoveries ordered by the Accountant-General, West Bengal
- (d) Contributions made by or to Government

2. Explain the following:

5 x 4 = 20

- (a) Journal, Ledger and Trial Balance Sheet
- (b) Leave not due
- (c) Classification of expenditure as "Charged" or as "Voted"
- (d) Works Expenditure

3. (a) Briefly explain the *conditions for grant of study leave*.

9

(b) Write down the procedure to be followed by the Pension Disbursing Officer after receiving. *The Pension papers*

6

4. (a) Write about the Adjustments entries carried out in the book of accounts?

8

(b) Describe the procedure of Monthly closing of Accounts.

7

5. (a) Describe the procedure of submission of accounts to the Accountant General.

7

(b) Describe the *Security of Strong Rooms*.

8

6. (a) Explain different kinds of Travelling Allowances drawn by Govt. employees.

10

(b) *Relation of Treasury Officer with the Accountant-General.*

5

7. (a) Explain the Permanent Advances.

8

(b) *What are the points to be ensured before making First payment of pay, allowances, etc. to a Govt. servant?*

7

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

AD-3

JUNE-2024

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)

1. Post the following transactions in the Cash Book of a CPWD Division for the month of October 2023 giving classification to each item and work out the closing balance. Also record the certificate be the Executive Engineer. 40

		Rs.
1.10.	Opening balance	
(a)	Notes and coins (includes one counterfeit coin of five rupees)	955
(b)	Service postage stamps ✕	100
(c)	Revenue stamps	35
(d)	Deposit at call receipt of scheduled bank received from contractor 'A' on a/c of security deposit	4500
(e)	D.D. in favour of executive engineer as deposit for work to be done	5000
(f)	Cheque No. A.381 dt. 30.9.2023 for self	1000
(g)	Temporary advance given to section officer 'A' for payment of muster roll ✕	1250
(h)	Imprest with overseer 'B'	500
(i)	Imprest with overseer 'C'	400
(j)	Cheque No. A.382 dt. 30.9.2023 in favour of contractor 'B' for work done ✓	8000
3.10.	(1) Cheque for self encashed	
	(2) Deposit at call receipt for Rs. 4500/- and DD for Rs. 5000/- remitted into treasury	
	(3) Cheque in favour of contractor (No.382) handed over to contractor 'B'	
4.10.	Drew a cheque no.383 in favour of contractor 'D' for a major work (construction of staff quarters) value of work done	240500
	Recoveries:-	
(1)	Cost of materials issued to the work	9000
(2)	Security deposit.	24000

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(3)	Income tax	4800
(4)	Fine for delay	1000
(5)	Fine for bad work	1200
(6)	Hire charges for tools and plant	500
5.10.	Paid undisbursed salary of head clerk drawn in September 2023	1200
6.10.	Received cheque from Shri X towards rent of quarters Cancelled a cheque No.230 dt. 24.6.2023 issued to contractor for the work	1250 4000
	Construction of office building	
9.10.	Deposited the cheque received from Shri 'X' into treasury	1250
10.10	Section officer 'A' submits a/c of temporary advance: Payment of labourers	1200
	Undisbursed amount refunded	50
11.10	Remitted into treasury Rs. 2000/- received on account of E.M. Deposit from contractor 'Y'	
12.10	Account rendered by overseer 'C' for payment made by him in respect of tools and plant received Railway freight Rs. 300/-& Coolie charges Rs. 50/- His imprest was recouped	
16.10	Issued cheque No.385 to Section Officer 'B' as temporary advance	1500
17.10	Paid M/s XYZ for petrol	250
18.10	Issued cheque No.386 for service postage stamps	1000
30.10	Drew cheque No.388 for Rs. 500/- to replenish cash	
31.10	Paid salary to the staff by cheque No.389 Gross	135750
	Recoveries	Rs.
(a)	GPF	20000
(b)	Income tax	1800
(c)	Licence fee	1900
(d)	Advance of pay	750
(e)	CGEIS	1900
(f)	HBA	850
(g)	MCA	550
(h)	Over payment made in 8/2023	1000

2. Post the contractor's ledger of M/s Rai & Sons for June 2023 from the following particulars.
 Close the ledger and work out the closing balance.

15
 25-3/6
 2/8

	Rs.
(1) Opening Balance	
(i) Secured Advance – Work 'A'	26000
(ii) Advance Payment – Work 'B'	12000
(iii) Cost of steel for Work 'X' on lump-sum contract basis	6000
(iv) 5% of value of work done on a/c of Security Deposit with-held and adjusted in 2 nd on A/c Bill of work 'A'	1500
(2) 1 st Running Account Bill for Work 'X'	
(i) Total value of work done	39000
(ii) Additions and alterations	9000
(iii) Cost of steel used on work	3000
(iv) Secured Advance	16000
(v) Security Deposit 5%	
(3) Security Deposit received in respect of Work 'H'	10000
(4) Paid First and Final bill in respect of supplies made 527	3000
(5) 2 nd On Account Bill for Work 'A'	
(i) Value of up-to-date work	66000
(ii) Advance Payment for work done but not measured	7000
(iii) Secured Advance since last bill	-20000
(iv) Security Deposit 5%	
(6) Cost of cement issued from Stock for Work 'B'	9000
(7) 2 nd On Account Bill for Work 'B'	
(i) Value of work done up-to-date	68000
(ii) Value of work since last bill	32000
(iii) Half of cement issued for Work was used up on Work	
(iv) Half of the Advance outstanding adjusted and further advance of Rs. 9000 allowed for work done and not measured	
(iv) Secured Advance	16000
(8) Cost of G.I. Sheets purchased through DGS&D issued to wok H but debit advice is awaited.	13000

3. Write short notes:

3x5=15

- (i) Price store Ledger 23 548
- (ii) Lump sum Contract 20 2/6
- (iii) Lapsed Deposit 26
- (iv) Technical sanction 12

(v) Bin Card 546

4. What is transfer of entry? What is the purpose of such transfer entry? 7+8=15

571

5. Define the following:

448

3x5=15

(i) Reappropriation of fund

~~571~~

(ii) Work slips and work Abstracts

427 427

(iii) Schedule of Deposit works

571

(iv) Security Deposits

16

(v) Issue Rates

571

6. What is Measurement Book? How Records are kept in Measurement Book? 3+12=15

18/23

378

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571 427

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

June, 2024

PART-II

PAPER-I : BUSINESS ORGANIZATION, 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) What are the objectives of Industrial Finance Corporation of India ?
(b) Discuss the major sources of Industrial Finance available in India. 10 + 10
2. (a) Give an overview of the major documents needed in shipping and the procedure involved in the same.
(b) Explain the concept of a Floating Exchange Rate. 10 + 5
3. (a) Differentiate between Sole Proprietorship and Joint Stock Company.
(b) Discuss the salient features of a Cooperative. 10 + 5
4. (a) What are the basic principles of an organized office ?
(b) Explain the features of a good Electronic Filing System. 6 + 9
5. Write short notes on the following :-
(a) Bonded warehouse
(b) Auction
(c) Global Supply Chain Management 5 x 3

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- : 2 :-

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 the above Statement. Give suitable examples to justify your answer.
- (b) What are the salient features of a Government Company ? 15 + 5
7. (a) "A sale and an agreement to sale are not the same".
Do you agree with the above Statement? Justify your answer.
- (b) How is a 'Sale' different from 'Bailment' and 'Hire Purchase Agreement' ? 5 + 10
8. (a) Differentiate between 'Right of Lien' and 'Right of Stoppage in Transit'.
- (b) List the major contents of the Articles of Association. 8 + 7
9. (a) Distinguish between Condition and Warranty.
- (b) 'Fraud and Misrepresentation are the same'
Do you agree with the above statement? Justify your answer. 7 + 8
10. (a) Explain the meaning and significance of limited liability and unlimited liability.
- (b) Who is a 'minor' according to the Indian Contract Act ? 10 + 5

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

June, 2024

PART-II

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

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

*If the questions attempted are in excess of the prescribed number,
only the questions attempted first up to the prescribed number
shall be valued and the remaining ones ignored.*

Group-A

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

1. Below is given the Trial Balance of Mr. Vivek Patwari. Prepare Trading, Profit and Loss Account and Balance Sheet for the year ended 31st December, 2023.

Dr.	Trial Balance		Cr.
Particulars	₹	Particulars	₹
* Plant & Machinery F	1,00,000	Capital C	1,00,000
* Purchases T	1,20,000	* Sales (Less Return) T	4,00,000
* Drawings C	36,000	Creditors CL	40,000
Sundry Debtors EA	80,000	Bank Overdraft CL	20,000
* Wages P	20,000	Provision for Bad Debts P	4,000
Carriage T	6,000	Cash Credit CL	20,000
Salaries P	14,000	Bills Payable CL	16,000
* Rent P	12,000		
Insurance P	10,000		
* Land & Building FA	80,000		
* Discount P	40,000		
* Repairs TA	6,000		
Opening Stock T	24,000		
* Furniture FA	20,000		
Suspense A/c	32,000		
	6,00,000		6,00,000

Additional Information:

1. Closing Stock ₹60,000. T
2. Purchase includes Purchases of Materials used for the construction of Building ₹10,000.
3. Sales include Sale of Furniture at a selling price of ₹2,000 (Book Value ₹4,000).
4. Wages include ₹6,000 incurred for the erection of a Machinery.
5. The Proprietor Mr. Chandan Jha took goods for his own use from the business amounted ₹2,000.

6. Purchase a plant for ₹10,000 wrongly debited to Purchase Account.
7. Rent included ₹2,000 paid for Mr. Chandan Jha's Residential Portion. ^e
8. Purchase of Stationery for ₹200 was debited to Repairs Account.
9. A customer's cheque returned dishonoured wrongly debited to Discount Account ₹2,000.
10. A Sale of Goods to customer's not debited to Customers Account, ₹32,000.
11. Stock destroyed by fire amounted to ₹20,000. Insurance claim admitted by the Insurance Co. ₹16,000 only.

Also show the Adjusting entries and Rectifying entries. Narration is not required. 4+6+4+6

2. Answer the following questions:

(a) Using accounting equation calculate total assets from the following information:

- (i) Capital—₹5,00,000
- (ii) Creditors—₹3,00,000
- (iii) Revenue during the period—₹5,20,000
- (iv) Expenses during the period—₹3,80,000

(b) From the following information prepare Profit and Loss Account for the year ended 31-12-2023.

- (i) Salaries Paid (including ₹600 for January 2024)—₹24,000.
- (ii) Salaries for December 2023 not paid—₹1,600.
- (iii) Rent Received (including ₹800 for January 2024)—₹14,000.
- (iv) Rent for December 2023 not received—₹1,200.

Prepare the above P&L account under Accrual basis.

(c) Archiman, a consignor sends goods to his agent Suvasish on Consignment basis March 1, 2023. Suvasish received the goods on March 10, 2023. Suvasish sold the goods to a customer Samrat on April 20, 2023. Archiman closes his books every year on 31st March. State briefly how Archiman will recognize his Sales Revenue.

(d) The value of physical stock was verified April 4, 2023 at ₹75,000. Determine the value of closing stock as on 31.03.2023 given that the following transactions took place between 31.03.2023 and 04.04.2023.

- (i) Purchases made between 31.03.2023 and 04.04.2023 amounted to ₹1,600 but out of these goods worth ₹400 was not received until April 04, 2023.
- (ii) Arithmetical error in stock sheet on April 4, 2023 resulted in an over valuation of ₹600.

4+4+4+4

3. The partnership firm presented you with the following Balance Sheet drawn as on 31.03.2023:

Liabilities	₹	Assets	₹
S/Creditors	37,000	Cas in hand	3,000
Capital A/c:		S/Debtors	34,000
Asok	40,000	Stock in Trade	39,000
Vineta	30,000	Plant & Machinery	51,000
Chandan	27,000	Current A/c:	
		Vineta—	4,000
		Chandan—	3,000
	1,34,000		1,34,000

Partners shared Profits and Losses in the ratio of 4:3:3. Due to differences among the partners, it was decided to wind up the firm, realise the assets and distribute cash among the partners at the end of each month.

The following realisation were made:

- May: ₹15,000 from Debtors and ₹20,000 by sale of stock. Expenses on realisation were ₹500.
- June: Balance of Debtors realised ₹10,000. Balance of stock fetched ₹24,000.
- August: Part of Machinery was sold for ₹18,000. Expenses incidental to sale were ₹600.
- September: Part of Machinery valued in the books at ₹5,000 was taken by Vineta, in part discharge at an agreed value of ₹10,000. Balance Machinery was sold for ₹30,000.

Partners decided to keep a minimum cash balance of ₹2,000 in the first three months and ₹1,000 thereafter. Show the statement of distribution of cash under Proportionate Capital Method. 16

4. Mr. Dilip Shah of Kolkata purchased goods for his three Departments at a total cost of ₹8,600 as follows:

Departments:

- X—800 pieces
- Y—3200 pieces
- Z—2000 pieces

Sales for three Departments were:

Departments:

- X—400 pieces at ₹15 per piece
- Y—3600 pieces at ₹20 per piece
- Z—2400 pieces at ₹5 per piece

Other Information about stock at the beginning was:

Departments:

- X—400 pieces
- Y—1000 pieces
- Z—600 pieces

Mr. Dilip Shah inform you that the rate of gross profit is the same for all departments. Prepare departmental Trading A/c.

16

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5. (a) S. Alam & K. Khan Ltd. issued 10,000 equity shares of ₹100 each at 20% premium. The amount is payable as:

On application—₹30

On allotment—₹50 (including premium) and the Balance equally in two calls. 30+20

Till date the company called up all money except the final call and it received all the money due except on the following shares:

Holders	Shares held	Unpaid Amount	
		Allotment (₹)	1st Call (₹)
Mr. A	800	30	20
Mr. B	500	10	20
Mr. C	400	—	20

The company forfeited the shares on which both allotment and 1st Call money were due.

Of the shares forfeited, 500 shares as forfeited from Mr. A and 300 shares as forfeited from Mr. B were reissued as ₹80 paid at a discount of ₹15 each. Show the journal entries (Narration not required) for forfeiture and re-issued in the books of Alam and Khan Ltd.

- (b) Ipsita and Ujjal are partners in a partnership firm in the ratio of $\frac{3}{4}$ and $\frac{1}{4}$. They have contributed capital as on 1.1.2023, Ipsita ₹1,00,000 and Ujjal ₹80,000. They admit Minakshi as partner for 20% future profits of the firm. Minakshi brings ₹80,000 and ₹40,000 as her capital and share of Goodwill respectively.

Pass the necessary Journal Entries and calculate the new profit sharing ratio.

8+4+4

Group-B

Answer any three questions.

6. (a) "Auditing has its principal roots, not in accounting which it reviews, but logic on which it leans heavily for ideas and methods".—Give your comments.

- (b) What are the features of Financial Audit?

10+6

7. "Accounting is necessity but Auditing is luxury"—Explain.

16

8. "The relationship of auditing to accounting is close, yet their natures are different, they are business associates, not parent and child."—Discuss.

16

9. (a) What is Continuous Audit?

- (b) In which case is this audit applicable?

- (c) State the advantages and disadvantages of Continuous Audit.

3+3+(5+5)

10. (a) Ghosh and Bose Co. chartered Accountants were appointed as the first auditor of JSP Ltd. by virtue of their name being included as auditor in the Articles of Association.—Give comment.

- (b) What are the qualification and disqualification of a Company Auditor?

6+10

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

June, 2024

PART-II

**PAPER-III : COST ACCOUNTING, FACTORY ORGANISATION AND
MANAGEMENT ACCOUNTING**

(WITHOUT BOOKS)

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

*If the questions attempted are in excess of the prescribed number,
only the questions attempted first up to the prescribed number
shall be valued and the remaining ones ignored.*

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

1. Write short notes on any four from the following: 5×4=20
- (a) Distinction between FIFO and LIFO method of material issue
 - (b) Halsey vs. Rowan system of incentive plan
 - (c) Distinction between Overhead Allocation and Overhead Apportionment
 - (d) Cost Accounting vs. Management Accounting
 - (e) Duties of Foreman
2. A construction company has undertaken to construct a bridge. The following particulars are given relating to the bridge for the year ended March 31, 2023:

	₹
Materials purchased	60,000
Wages paid	45,000
Wages outstanding	5,000
Depreciation for plant used for the bridge	10,000
Direct expenses	3,500
Direct expenses accrued	500
Materials on hand on March 31, 2023	1,000
Materials lost by fire	500
Salvage value thereof	150
Value of work certified	1,50,000
Cost of uncertified work	4,500

The value of the contract is ₹ 2,15,000 and the contractee retains 10% of the work of work certified.

You are required to prepare the Contract Account, the Contractee's Account and also to show the value of work-in-progress as on March 31, 2023. 10+4+2

3. (a) Explain clearly the term *abnormal loss* and *abnormal gain* in relation to Process Accounts.
 (b) From the following particulars you are required to prepare Process I Account, Process II Account, Normal Loss Account, Abnormal Loss Account and Abnormal Gain Account:

	<u>Process I</u>	<u>Process II</u>
Input (Units)	5,000	4,600
Normal Loss	10%	?
Materials (₹)	8,000	1,500
Wages (₹)	3,000	4,000
Overheads (₹)	2,750	3,010
Realizable value per unit (₹)	0.50	2.00

The output of Process I was transferred to Process II. The output of Process II was 4,300 units. They were sold at ₹ 6 per unit showing a profit of 20% on cost. Assume that there was no closing work-in-progress and finished goods.

4+(6+2+2+2)

4. (a) What do you mean by Economic Order Quantity (EOQ)?
 (b) Explain with a rough sketch how EOQ is determined.
 (c) From the following particulars calculate:

- (i) EOQ
 (ii) Optimum number of orders per year
 (iii) Minimum yearly average cost of material
 (iv) Optimum period of supply per optimum year

Annual consumption 2,400 units

Average carrying cost ₹ 0.60 per unit per year

Ordering cost per order ₹ 80.

2+3+(5+2+2+2)

5. (a) What do you mean by under-absorption and over-absorption of overhead?
 (b) How are under-absorption and over-absorption of overhead are treated in cost accounts?
 (c) You are given the following information:

Overhead incurred	₹ 2,25,000
Overhead recovered	₹ 2,00,000
Closing work-in-progress	₹ 8,00,000
Closing finished goods	₹ 12,00,000
Cost of sales (work completed and sold)	₹ 30,00,000

Calculate:

- (i) The amount of under/over absorbed overhead.
 (ii) Calculate rate per rupee of under/over absorbed overhead.
 (iii) On the basis of this rate find the amount to be debited or credited to work-in-progress account, finished goods account and cost of sales account.
 (iv) Calculate also the amount of profit due to the adjustments done under (iii) above.

3+5+(2+2+2+2)

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6. (a) What do you mean by standard costing?
 (b) Distinguish between standard costing and budgetary control.
 (c) It is estimated that for producing of one unit of Product P, 10 kg of materials is required. The standard price per kg of material is ₹ 0.50 per kg. During the month of December, 2020, 30,000 kg of materials were consumed for producing 2,900 units of Product P. The actual price paid for materials is ₹ 14,400.

Calculate:

- (i) Material Cost Variance
 (ii) Material Price Variance
 (iii) Material Usage Variance
 (iv) And also reconcile the Total Material cost Variance with Rate Variance and Usage Variance. 3+3+(3+3+3+1)
7. (a) What do you mean by piece rate system of wage payment? Explain the advantages and disadvantages of piece rate system of wage payment.

- (b) Explain the essential features of an effective wage plan. 10+6

8. (a) What is the effect of the following events on the p/v ratio and break-even point?

- (i) Increase in sales volume (Number of units)
 (ii) Decrease in variable cost per unit
 (iii) Increase in selling price per unit
 (iv) Decrease in total fixed costs

- (b) By making and selling 7,000 units of its product, a company would incur a loss of ₹ 10,000 and would make a profit of ₹ 10,000 if it produces and sales 9,000 units. You are required to find out

- (i) the amount of fixed expenses;
 (ii) the number of units to break-even;
 (iii) the profit or loss for 12,000 units; and
 (iv) the number of units to earn a profit of ₹ 60,000. (2×4)+(2×4)

9. (a) From the following information relating to product P of a company you are required to prepare a statement showing total as well as per unit cost of the product and also the total sales as well as per unit sale price of the product for the year ended March 31, 2023:

Stock (April 1, 2023):

Raw Materials	₹ 54,000
Finished Goods (2,000 units)	₹ 54,000

Stock (March 31, 2023):

Raw Materials	₹ 48,000
Finished Goods (3,000 units)	?
Raw Materials purchased	₹ 2,94,000
Wages	₹ 2,40,000

Manufacturing Overhead	₹ 12 per machine hour
Administration Overhead	₹ 60,000
Selling & distribution Overhead	₹ 6 per unit
Sales (under FIFO basis) 19,000 units	?
Profit on sale	20%
Machine hours worked	10,000

(b) Calculate the amount of profit if LIFO Method of valuation of stock is followed. 10+6

10. (a) Explain the main limitations of pay-back period method of project evaluation.
- (b) Two competing projects, Project A and Project B are available for capital budgeting consideration. Each project requires initial capital investment of ₹ 20,00,000. Project A yields annual profit of ₹ 3,00,000 after depreciation, but before tax and Project B yields annually ₹ 4,50,000 after depreciation, but before tax. Both the projects charge depreciation @ 10% p.a. Income tax is chargeable @ 33.33%. Compute the pay-back period of the two projects. You are also required to state with reason which project is to be selected on the basis of pay-back period criteria.
- (c) You are given the following additional information regarding Project A and Project B. The useful life of Project A is 10 years whereas the useful life for project B is 6 years. Both the projects will have no scrap value after the expiry of their useful life. The cost of capital is 10% then which project is to be selected if NPV method of evaluation criteria is used.

You have been given the following discounting factor @ of 10%.

At the end of year	Discounting factor @ of 10%
1	.909
2	.827
3	.751
4	.683
5	.621
6	.564
7	.513
8	.467
9	.424
10	.386

- (d) Explain the Internal Rate of Return (IRR) method of project evaluation.
- (e) Explain with example the Profitability Index (PI) for evaluation of capital project.

2+5+5+2+2

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

June, 2024

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

Time Allowed — 1 Hour 45 Minutes

Full Marks — 45

*If the questions attempted are in excess of the prescribed number,
only the questions attempted first up to the prescribed number
shall be valued and the remaining ones ignored.*

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए : 10

(क) Naren had heard about Sri Ramakrishna from his teacher, Prof. Hastie and from one of his relatives. He had also seen him at the house of this relative in Calcutta. Now he decided to visit him at Dakshineswar, to see whether Sri Ramakrishna could help him in any way. Naren took a few friends with him. Sri Ramakrishna received them kindly, and Naren sang two songs at his request. Then Sri Ramakrishna took him into another room. He treated Naren as if he were a dear friend who had just returned from a long journey.

अथवा,

(ख) There are at least two clear times for prayer. We should turn our mind to the Lord immediately upon awakening in the morning and when closing our eyes for sleep in the evening. During the rest of the day, every man and woman who is spiritually awake will think of God when doing anything and do that with God as witness. Such persons will never do anything evil, and a time will come when they will think every thought with God as witness and as its Master.

2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 10

(क) सुख और दुःख जीवन के दो पहलू हैं। सुख, व्यक्ति को वाह्य संतोष प्रदान करते हुए उसे गतिहीन एवं अकर्मण्य बना देता है। सुखी व्यक्ति भावी प्रयासों या उद्यमों से मुख मोड़ लेता है, जबकि विपत्तियों, कष्टों और अभावों से जुझता हुआ व्यक्ति अपूर्व साहस, शौर्य और सहिष्णुता प्राप्त करता है। इन आपदाओं से बचाव हेतु वह नई-नई खोज करता है और अपने भावी जीवन को सुखी बनाने की योजना का निर्माण करता है।

अथवा,

(ख) पर्यावरण केवल विकासशील राष्ट्रों की ही नहीं, समूचे विश्व की समस्या है, क्योंकि संपूर्ण बसुधा एक है और उसपर रहने वाले सारे जीवधारी पर्यावरण में हुए किसी भी बदलाव से अवश्य ही प्रभावित होंगे। कहने को तो हमारे चारों ओर का वायुमंडल, जिसमें हम रहते हैं और अन्य जीवधारी, सब मिलाकर पर्यावरण बनाते हैं; किंतु वास्तव में पर्यावरण बड़ा व्यापक शब्द है। पर्यावरण का तात्पर्य उस समूची भौतिक एवं जैविक व्यवस्था से है जिसमें जीवधारी रहते हैं, बढ़ते-पनपते हैं और अपनी स्वाभाविक प्रवृत्तियों का विकास करते हैं।

3. बीमारी के कारण कार्यालय में उपस्थित नहीं हो पाने हेतु संबंधित अधिकारी को 'चिकित्सा-अवकाश' के लिए एक आवेदन पत्र लिखिए। 10

अथवा,

अपने गली/मोहल्ले की नालियों की नियमित सफाई हेतु स्वास्थ्य अधिकारी को एक पत्र लिखिए।

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

ए नए नाटक के बारे में समय से पहले ये सोच लेना कि वह सफल होगा या नहीं, असंभव है। परख की अंतिम कसौटी दर्शक ही होता है। निर्देशक अपनी तरफ से पूरी कोशिश कर चुकने के बाद प्रस्तुति को उस अंतिम कसौटी पर छोड़ देने पर मजबूर है।

- (क) नए नाटक के बारे में क्या सोचना असंभव है? 3
- (ख) रेखांकित पंक्ति का आशय स्पष्ट कीजिए। 4
- (ग) 'अंतिम कसौटी' का तात्पर्य स्पष्ट कीजिए। 3
5. निर्देशानुसार वाक्य परिवर्तन कीजिए : 1×5=5

- (क) हमलोग तैरने के लिए नदी पर गए थे। (मिश्र वाक्य में)
- (ख) बाजार जाकर वह मेरे लिए फल लाई। (संयुक्त वाक्य में)
- (ग) ऐसा काम करो जिसमें फायदा हो। (सरल वाक्य में)
- (घ) उसका गाना सुनकर सब लोग खुश हो गए। (संयुक्त वाक्य में)
- (ङ) मेरे स्टेशन पहुँचने से पहले गाड़ी आ चुकी थी। (मिश्र वाक्य में)

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১) ইংরাজীতে অনুবাদ করুন (যে কোনো একটি) :

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ক) তারিণী মাঝির অভ্যাস মাথা হেঁট করিয়া চলা। অস্বাভাবিক দীর্ঘ তারিণী ঘরের দরজায়, গাছের ডালে, সাধারণ চলাঘরে বহুবার মথায় বহু ঘা খাইয়া ঠেকিয়া শিখিয়াছে। কিন্তু নদীতে যখন সে খেয়া দেয়, তখন সে খাড়া সোজা। তালগাছের ডোঙার উপর দাঁড়াইয়া, সুদীর্ঘ লগির খোঁচা মারিয়া, যাত্রী-বোঝাই ডোঙাকে ওপার হইতে এপারে লইয়া আসিয়া সে থামে।

খ) গাছ ফুলের মধ্যে মধু সঞ্চয় করিয়া রাখে। মৌমাছি ও প্রজাপতি সেই মধু পান করিয়া যায়। মৌমাছি আসে বলিয়া গাছেরও উপকার হয়। ফুলে তোমরা রেণু দেখিয়া থাকিবে। মৌমাছির, এক ফুলের রেণু অন্য ফুলে লইয়া যায়। রেণু ভিন্ন বীজ পাকিতে পারে না। এইরূপে ফুলের মধ্যে বীজ পাকিতে থাকে। শেষে একদিন হঠাৎ গোড়া ভাঙিয়া, গাছ মাটিতে পড়িয়া যায়।

২) বাংলায় অনুবাদ করুন (যেকোনো একটি)

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ক) In our life, we give up many things considering them as very difficult or impossible. Sometimes we show some courage and start some work. But even the slightest difficulty makes us nervous and we leave it there. Lives of great men teach us that there is nothing impossible in the world.

খ) Every afternoon, as they were coming from school, the children used to go and play in the garden. It was a large and lovely garden with soft green grass. There were twelve peach trees which broke into delicate blossoms of pink and pearl in the spring time and born rich fruit in the autumn.

৩) যে কোনো একটি বিষয় অবলম্বনে সংবাদপত্রের সম্পাদকের উদ্দেশে চিঠি লিখুন

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ক) সাম্প্রতিক পণ্য মূল্য বৃদ্ধি।

খ) বেকার সমস্যার ভয়াবহ বৃদ্ধি।

গ) খাদ্যে ও ওষুধে ভেজাল মিশ্রণ।

৪) নিম্নলিখিত অনুচ্ছেদটি পাঠ করে প্রশ্নগুলির উত্তর দিন:

প্রথম কাজ আরম্ভ করিয়াই উলাপুর গ্রামে পোস্টমাস্টারকে আসিতে হয়। গ্রামটি অতি সামান্য। নিকটে একটি নীলকুঠি আছে, তাই কুঠির সাহেব অনেক জোগাড় করিয়া এই নূতন পোস্ট-অফিস স্থাপন করাইয়াছে।

আমাদের পোস্টমাস্টার কলিকাতার ছেলে। জলের মাছকে ডাঙায় তুলিলে যে-রকম হয়, এই গন্দগ্রামের মধ্যে আসিয়া পোস্টমাস্টারেরও সেই দশা উপস্থিত হইয়াছে। একখানি অন্ধকার আটচালার মধ্যে তাহার আপিস; অদূরে একটি পানাপুকুর এবং তাহার চারি পাড়ে জঙ্গল। কুঠির গোমস্তা প্রভৃতি যে-সকল কর্মচারী

আছে তাহাদের ফুরসত প্রায় নাই এবং তাহারা ভদ্রলোকের সহিত মিশিবার উপযুক্ত নহে। (৫)

বিশেষত কলিকাতার ছেলে ভালো করিয়া মিশিতে জানে না। অপরিচিত স্থানে গেলে, হয় উদ্ধত নয় অপ্রতিভ হইয়া থাকে। এই কারণে স্থানীয় লোকের সহিত তাহর মেলামেশা হইয়া উঠে না। অথচ হাতে কাজ অধিক নাই। কখনো-কখনো দুটো-একটা কবিতা লিখিতে চেষ্টা করেন।..... (৬)

পোস্টমাস্টারের বেতন অতি সামান্য। নিজে রাধিয়া খাইতে হয় এবং গ্রামের একটি পিতৃমাতৃহীন অনাথা বালিকা তাহর কাজকর্ম করিয়া দেয়, চারিটি-চারিটি খাইতে পায়। মেয়েটির নাম রতন। বয়স ষোলো-তেরো। বিবাহের বিশেষ সম্ভাবনা দেখা যায় না। (৭)

- ১) ক) গল্পে উল্লিখিত গ্রামটির নাম কি? ✓✓✓ 1
- ২) খ) এই গ্রামের কাছে কাদের বাস ছিল? ✓✓✓ 1
- ৩) প) নতুন পোস্ট অফিসের কাজ শুরু হলে, পোস্টমাস্টার কোথা থেকে এলেন? ✓✓✓ 1
- ৪) ঘ) পোস্টমাস্টারের অফিসটি কেমন? ✓✓✓ 1
- ৫) ঙ) গ্রাম্য পরিবেশ পোস্টমাস্টারের কেমন লাগে? ✓✓✓ 2
- ৬) চ) অবসর সময় কাটাতে, পোস্টমাস্টার কি করেন? ✓✓✓ 1
- ৭) ছ) পোস্টমাস্টারের বেতন কত ছিল? ✓✓✓ 1
- ৮) জ) পোস্টমাস্টারের দেখাশুনার জন্য কে নিযুক্ত হল? (৩) ✓✓✓ 1
- ৯) ঝ) রতনের বয়স কত? ✓✓✓ 1

৫) বাক্য রচনা করুন (যেকোনো পাঁচটি) 5

শাপে বর

চুনোপুঁটি ✓✓

পুকুর চুরি ✓✓

অষ্টরশা

আঁতে ঘা

দক্ষযজ্ঞ

অর্ধচন্দ্র ✓

কানকাটা ✓

আষাঢ়ে গল্প ✓

হাতটান ✓