

HALF- YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS
OF THE WEST BENGAL AUDIT AND ACCOUNTS SERVICES
DECEMBER 2018

PART – I

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

Time Allowed: 2 ½ 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

- Q1. What are the main Divisions of Government Accounts? Described briefly. (5+15=20 Marks)
- Q2. Describe the various control in the process of control over financial administration in a State? Write scope of Audit Control in respect to State Audit. (10+10 = 20 Marks)
- Q3. How many kinds of Treasuries are there in a State? Write at least five functions entrusted to the Treasury. (5+15=20 Marks)
- Q4. Write short notes on Audit of –
(a) Reserves and Reserves Funds
(b) Remittances
(c) Special contingencies
(d) Tax Receipts of States (4x5=20 Marks)
- Q5. What is Money Bill? What are the special procedure to introduce the Money Bill in the Parliament? (10+10=20 Marks)
- Q6. What are the Taxes: -
(a) Levied and collected by the Union but assigned to the States
(b) Levied and collected by the Union and distributed between the Union and the State. (10+10=20 Marks)
- Q7. Write short notes on: -
(a) Borrowing by States
(b) Contingency Fund of India (10+10=20 Marks)

**HALF YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS
OF THE WEST BENGAL AUDIT AND ACCOUNTS SERVICE
DECEMBER, 2018**

PART-I

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

Time Allowed: 3 Hours

Full Marks: 100

Pass Marks: 50

Answer Question No.1 & 2 which are compulsory and any four form the rest

1. Write Short Notes on the following:

- (i) Public Accounts
- (ii) Presentation of Bills to Treasury
- (iii) Pro forma Accounts
- (iv) Leave Not Due (LND)

5X4=20 Marks

2. Explain the terms of memorandum of:

- (i) Enhancement retiring age, and
- (ii) Enhancement of recruitment age

10+10=20 Marks

3. Write a Note on the West Bengal Services (Duties, Rights and Obligations of Government Employees) Rules—1980

15 Marks

4. (i) Describe revenue receipts of the Works and Buildings or the Irrigation and Waterways Department.

(ii) List out the Expenditure charged upon Consolidated Fund of State, part-I under constitution of India

7+8=15 Marks

5. (i) Describe the form in which the Budget Estimates should be presented to Legislature

(ii) State the financial responsibilities of the Superintending Engineer in the departments of Works and Buildings and Irrigation and Waterways.

5+10=15 Marks

6. (i) What are the essential conditions governing expenditure from Public Funds.

(ii) State the financial responsibilities of the Divisional Officer in the departments of Works and Buildings and Irrigation and Waterways.

8+7=15 Marks

7. (i) Explain the duty of controlling officer before signing or countersigning a travelling allowance bills as per Financial Rules.

(ii) Describe the regulation of pay in combination of appointment.

10+5=15 Marks

**HALF- YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS
OF THE WEST BENGAL AUDIT AND ACCOUNTS SERVICES
DECEMBER 2018**

**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 figure in the margin indicate marks for each question

Question 1. Write the Cash Book of Mr. 'X', Executive Engineer of CPWD Division for the month of June 2017 from the following data. Indicate classification of each transaction & close the Cash Book.

	Particulars	Amount (Rs.)
1-6	(i) (a)Notes (including soiled Notes for Rs. 180)	3450
	(b)Counterfeit coins	30
	(ii)Revenue stamps Rs. 20; Ordinary Postage Rs. 30	50
	(iii)Self cheque no. 41 dated 29-05-2017	6000
	(iv)Demand Draft no. 18670 dated 22-05-2017 drawn in favour of supplier towards payment of stock articles	8000
	(v)Cheque dated 29-05-2017 received from Contractor K towards sale of unserviceable stores	2000
	(vi)Hand Receipt for Imprest with SDO K	800
	(vii)Cheque no. 42 dated 29-05-2017 drawn in favour of Contractor M lying undelivered	19000
	(i)Cashed cheque drawn in favour of self on 29-05-2017	6000
	(ii)Despatched Bank Draft dated 22-05-2017.	
	(iii) Remitted cheque dated 29-05-2017 from contractor k into Bank. Paid by cheque no. 43 3 rd of A/c Bill of contractor B for Repair to High Court Building	2000
3-6	(i)Value of work measured up-to-date	90000
	(ii)Up-to-date Advance Payments	16000
	(iii)Payment made in the previous on Accounts Bills	42000
	(iv)Released amount with-held in the last on a/c bill Recoveries (Besides Security Deposit & Income tax)	500
Recoveries	(i)Value of cement supplied in April 2017	12000
	(ii)Recovery advised by another Division	4000
	(iii)Materials supplied for construction of Stores Shed	3000
7-6	(i)Account of temporary advance paid on 17-05-2017 was rendered by SDO H as under and adjusted: Muster roll for annual repair to Sub	

	(ii) Divisional Office Building- Rs. 1200, out of which Rs. 100 were unpaid. Refunded cash- Rs. 400 Received EMD in cash from the tenderer; but it was refunded on the same day by cheque no. 44	4000
10-6		
(i)	(i) Demand Draft Dated 22-05-2017 received bank undelivered and sent to the Bank for cancellation and credit to Government Account (ii) Sale proceed of old stock materials realized by SDO K on 6-6- was remitted by him to Bank on 8-6- Received chalan from bank on 9-6- and transaction incorporated in the Cash Book on 10-06-2017	3200
13-6		
13-6	(i) Soiled Notes sent to Reserve Bank of India for exchange with fresh notes were rejected to the extent of Rs. 100 (ii) Refunded balance of Security Deposit to Contractor P by cheque no. 45 after recovering an amount of Rs. 2000 advised by another division	18000
17-6	(i) Issued fresh cheque no. 46 in lieu of lost cheque no. 6 12-05-2016 (ii) Cancelled cheque no. 21 dated 21-05-2017 Rs. 3000 for Purchase of Service Postage Stamps	6500
24-6	(i) Paid imprest (Rs. 800) to junior Engineer O by cheque no. 47 (ii) Imprest account of SDO K adjusted and recouped in cash under : salary of work charged establishment toward " Maintenance and prepares of college building " Rs. 600 Imprest reduced by Rs. 200	
25-6	(i) Sold Revenue Stamps to staff Rs. 20 (ii) Conducted surprise check and found short cash Rs. 625	20 625
30-6	Closed outstanding imprest and remitted cash balance into bank due to closure of the Division	

(40 Marks)

Q2. What is an Imprest and how is it accounted for? How do you distinguish it from Temporary Advance?

(15 Marks)

Q3 Classify the following :-

- (a) Cost examination of soil
- (b) Refund of Security Deposit for a Government work accounted for as lapsed.
- (c) Freight charges on surplus material returned to stock from a completed work
- (d) Cost of cold drinks served to guests invited on the occasion of the opening ceremony of a hospital by a Chief Minister.
- (e) Municipal Rates & Taxes paid by PWD in respect of a circuit House

(5x3=15 Marks)

Contd.....P-3

- Q4. What action is to be taken in regard to the following: -
- (a) Cancellation of cheque issued by the Divisional Officer
 - (b) A mistake in classification is discovered in a recorded entry in the cash Book/Stock account after end of the month
 - (c) Items under Suspense head "Miscellaneous Works Advances" become irrecoverable

(3x5=15 Marks)

- Q5. Distinguish between the following:
- (a) Works Abstract and Register of Works
 - (b) Major Works and Minor Works
 - (c) On Account Payment and Running Account Payment

(3x5=15 Marks)

- Q6. Mention the provision of House Building Advances granted to Government servant for '*Repayment of Private Loan*'.

(15 Marks)

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
AUDIT AND ACCOUNTS SERVICE
DECEMBER-2018
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 ICICI. State the main objectives of ICICI. Discuss its main functions. 4+8+8
2. What are the major recommendations on Corporate Social Responsibility (CSR) in Company Act, 2013?
"Business has got two aspects - Individual aspect and Social aspect". Explain. 7+8
3. What do you mean by Indexing and Filing system in modern office organisation? State and explain the major documents used in importing goods from abroad to India. 7+8
4. Define Business, Industry, Trade and Commerce. Explain Five types of commerce treated as Service Sectors. 5+10
5. Write short notes on :
(a) Bonded warehouse
(b) Organisation principles 7½x2

GROUP - B

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

6. (a) "Acceptance is to offer what a lighted match is to a train of gunpowder" Discuss.
(b) Explain 'Bailment'. What are the rights of the parties in case of accretion during the period of bailment? 10+10
7. Explain the difference between a condition and warranty. Under what circumstances can a breach of condition be treated as a breach of warranty? 8+7
8. State the points of difference between the Memorandum of Association and the Articles of Association of a limited company. Discuss the 'doctrine of ultra vires' in the Companies Act. 8+7
9. "Directors are not only agents, but are also in some sense trustees of the Company". Discuss. 15
10. Write short notes on :
(a) Extraordinary General Meeting on Requisition.
(b) Qualifications and Disqualifications of Auditors 7½x2

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
AUDIT AND ACCOUNTS SERVICE
DECEMBER-2018
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. Mr. Sachin started a business on 1.1.17 with Rs.1,00,000/- in cash, Rs.50,000 in Goods and Rs.1,00,000 in Furniture. His Trial Balance on 31.12.17 was drawn as follows :-

<u>Debit Balances</u>	<u>Rs.</u>	<u>Credit Balances</u>	<u>Rs.</u>
Bad Debts	35,000	Capital	3,00,000
Stock	50,000	Creditors	50,000
Furniture	1,50,000	Loan	24,000
Drawings	45,000	Commission received	2,000
Wages	18,000	Sales	2,87,000
Purchase	1,80,000		
Advertisement	14,000		
Debtors	90,000		
Cash	32,000		
Interest on loan	4,000		
Commission paid	6,000		
Miscellaneous Exp.	7,000		
Insurance Premium	8,000		
Salaries	24,000		
	6,63,000		6,63,000

Prepare Trading Account and Profit and Loss Account for the year ended 31.12.17 and a Balance Sheet as at 31.12.17 after taking into consideration the following :-

- i) Goods valued 15,000/- were destroyed by fire; against this an insurance claim of Rs.10,000/- was to be received.
- ii) During the year, proprietor had taken goods of Rs.2,000/- for personal consumption. The value of remaining Stock in hand was Rs.80,000/-.
- iii) Depreciate Furniture by 10%. The addition to Furniture was made on April 1st.
- iv) Y, debtors for Rs.2,000/- was declared insolvent, only 50 paise in the rupee was receivable against his estate.
- v) Creates a Provision for Doubtful Debts at 5% and provision for discount at 2% on Debtors as well as on Creditors.
- vi) Cheque issued a Creditors for Rs.8,000/- was wrongly debited to Purchase Account.
- vii) $\frac{1}{4}$ th of Advertisement Expenses is to be carried forward.

4+10+6

Contd..P/2.

2. On 1.9.2017 goods cost price of which was Rs.66,000/- were consigned by Sri S. Kumar of Delhi to agent S. Ram Singh in Calcutta at a proforma invoice price of 20% above cost. S. Ram Singh paid freight and other forward charges amounting to Rs.2,000/-. He was allowed Rs.1,000/- per annum towards establishment cost 5% commission on gross sales and 3% Del Credere Commission. S. Ram Singh paid Rs.500/- as godown rent. Three-fourth of the goods were sold at 33 $\frac{1}{2}$ % profit on Cost, half of which were credit sales. Half the balance of goods was stolen, but the stock being insured, a claim lodged for Rs.7,000/- was settled for Rs.6,500/-. Balance of Stock was valued at proforma invoice price. Write up Consignment account in the books of S. Kumar.

16

3. On August 16, 2018 a fire occurred in the godown of a Jute Mill and the godown was destroyed. From the following information, prepare a Statement Showing claim to be lodged with the Insurance Company.

Stock on 1.1.17	Rs. 36,000
Wages paid for the year, 2017	Rs. 6,000
Carriage inward for the year, 2017	Rs. 3,000
Purchase for the year ended 31.12.2017	Rs. 1,42,000
Sales for the year ended 31.12.2017	Rs. 2,03,400
Closing Stock on 31.12.2017	Rs. 32,000
Purchase from 1.1.2018 to 16.8.2018	Rs. 74,000
Sales from 1.1.2018 to 16.8.2018	Rs. 82,600

An item of Stock purchased in 2016 at a Cost of Rs.10,000/- was valued at 6,000/- on 31.12.2016. Half of this Stock was sold in April, 2017 for Rs.2,600/-. The remaining Stock was considered to be worth 40% of its original cost. Stock of the value of Rs.15,000/- was salvaged. Sum assured was Rs.42,000/-. There was an average clause in Policy.

16

4. A and B are Partner in a Firm Sharing Profit and Loss in the ratio of 3:2. The Balance Sheet on 31.12.2017 were as under :-

<u>Liabilities</u>		<u>Rs.</u>	<u>Rs.</u>	<u>Assets</u>	
Capital :	A - 80,000				<u>Rs.</u>
	B - 40,000			Land & Building	66,000
		1,20,000		Machinery	40,000
Creditors		70,000		Stock	36,000
				Debtor : 44,000	
				Less :	
				Prov. for B/D	4,000
				Cash	40,000
					8,000
					<u>1,90,000</u>
					<u>1,90,000</u>

On 1st Jan., 2018 they agreed to take C as a Partner on the following condition :-

- The goodwill of the firm shall be valued at Rs.47,500/- and C shall pay his Share of goodwill in Cash.
- C will contribute Rs.30,000/- as his share of Capital.
- Land and Building shall be valued at Rs.84,000/-. Machinery shall be depreciated by Rs.10,000/-. Provision for bad debt shall be raised to Rs.6,000/-

Contd..P/3.

- d) The new profit sharing ratio between A, B and C will be 9:6:4.
- e) The Capital shall be adjusted (without distributing the ultimate total capital) so as to correspond with the new ratio, the excess a deficit being transferred to their respective current accounts.

Prepare necessary accounts and Balance Sheet after admission.

16

5. X Ltd. issued 40,000 equity share of Rs.10 each at a premium of Rs.2 per share payable as follows :-

On Application	-	Rs.2/-	per share
On Allotment	-	Rs.5/-	per share (including premium)
On First Call	-	Rs.3/-	per share
On Final Call	-	Rs.2/-	per share

Application were received for 60,000 share and allotment made on pro-rata to the applicants of 50,000 share, the remaining application being refused.

Mr. Y to whom 100 shares were allotted failed to pay allotment money and on his subsequent failure to pay the first call, his shares were forfeited.

Mr. Z, the holder of 200 shares failed to pay the two calls and so his share were also forfeited.

All the Shares forfeited were reissued to Mr. S. as fully paid for Rs.9 per share.

Make Journal entries showing the Cash Book and also prepare the Balance Sheet.

8+4+4

GROUP - B

Answer any Three Questions.

6. What is Internal Audit ? How it differ from Statutory Audit?
6+10.
7. You have been appointed the auditor of a Company for the first time. List the steps you would take before starting the audit work.
16
8. How would you vouch the following outstanding liabilities :-
a) Commission payable to a travelling agent.
b) Audit fees.
c) Freight and Carriage.
d) Wages outstanding.
4x4
9. a) What is the object of verification of assets ?
b) How would you verify the following :-
i) Work in progress
ii) Patent and Copyright
iii) Goods sent on consignment.
4+12
10. Write notes on :-
a) Auditor's appointment.
b) Third party liability.
c) Test checking.
d) "True and fare".
4x4

HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE WEST BENGAL
AUDIT AND ACCOUNTS SERVICE
DECEMBER-2018
PART-II
PAPER-III : COST ACCOUNTING, FACTORY ORGANISATION AND MANAGEMENT
(Without Books)

Time Allowed: 3 Hours.

Full Marks-100
Pass Marks -50

Answer Question No.1 and any five from the rest

1. Distinguish between (any four)

- (a) Controllable and uncontrollable cost.
- (b) Bill of Material and stores requisition.
- (c) Job costing and Contract costing
- (d) Contribution and Profit.
- (e) Fixed budget and flexible budget.
- (f) Financial leverage and operating leverage.

5x4

2. (a) About 50 items are required everyday for a machine. A fixed cost of Rs.50/- per order is incurred for placing an order. The inventory carrying cost per item amount to Re.0.02 per day. The lead period is 32 days. Compute :

- (i) Economic Order Quantity
- (ii) Re-order level.

(b) The standard hours of job X is 100 hours. The job has been completed by A in 60 hours, B in 70 hours and C in 95 hours. The bonus system applicable to the job is as follows :

Percentage of time saved to time allowed	Bonus
Saving upto 10%	10% of time saved
From 11% to 20%	15% of time saved
From 21% to 40%	20% of time saved
From 41% to 100%	25% of time saved

The rate of pay is Rs.10/- per hour. Calculate the total earnings of each worker and also the rate of earnings per hour.

8x2

3. A machine was purchased on 1st January 2018 for Rs.5 lakhs. The total cost of all machinery inclusive of the new machine was Rs.75 lakhs. The following further particulars are available :

- Expected life of the machine 10 years.
- Scrap value at the end of 10 years Rs.5000/-
- Repairs and Maintenance for the machine during the year Rs.2000/-
- Expected number of working hours of the machine per year 4000 hours.
- Insurance premium annually for all machines Rs.4500/-
- Power consumption for the machine per hour @ 75 paise per unit - 25 units.
- Area occupied by the machine 100 Sq.ft.
- Area occupied by other machines 1500 Sq.ft.
- Rent per month of the department Rs.800/-
- Lighting charges for 20 points for the whole department out of which three points are for the new machine - Rs.120/- per month.

Compute the machine hour rate for the new machine.

16

4. The ratio of variable cost to sales is 70%. The break-even point occurs at 60% of the capacity sales. Find the capacity sales when fixed costs are Rs.90,000. Also compute profit at 75% of the capacity sales.

16

5. The following is the trading, and profit and loss account of M/s Time and Tide Limited for the year ending 31st December, 2018

	Rs.		Rs.
To Materials consumed	7,08,000	By Sales 30,000 units	15,00,000
" Direct wages	3,71,000	" Finished stock 1000 units	40,000
" Works overheads	2,13,000	By Work-in-progress :	
" Administration overheads	95,500	Material	17,000
" Selling and Distribution overheads	1,13,500	Wages	8,000
" Net Profit for the year	69,000	Works overhead	5,000
	<u>15,70,000</u>		<u>30,000</u>
			<u>15,70,000</u>

In manufacturing a standard unit, the company's cost records show that:

- (i) Work overhead have been charged to work-in-progress at 20% on prime cost.
- (ii) Administration overheads have been recovered as Rs.3/- per finished unit.
- (iii) Selling and distribution overheads have been recovered as 4/- per unit sold.
- (iv) The under-absorbed or over-absorbed overheads have not been adjusted into the costing P&L A/c.

Prepare (i) A costing profit and loss account indicating net profit.
(ii) A statement reconciling the profit as disclosed by the cost accounts and that shown in the financial accounts.

.8+8

6. A manufacturing company is currently producing 12,000 units (at 60 percent capacity). The following particulars relating to cost structure are available :

	Per Unit (Rs.)
Direct materials	5
Direct labour	2
Manufacturing overhead (60% fixed)	5
Administration overhead (fixed)	2
Selling and distribution overhead (40% variable)	3
	<u>17</u>
Profit	3
Selling price	<u>20</u>

Prepare a flexible budget for 60 percent, 80 percent and 100 percent activity levels taking into account the following further information:

1. If the activity exceeds 60 percent, a 5 percent quantity discount on raw materials on account of increase in the total quantity would be received.
2. The present fixed cost structure would remain constant upto 90 percent capacity beyond which a 20 percent increase in cost is expected.
3. The present unit selling price remain constant upto a 75 percent activity level beyond which a 2.5 percent reduction on the original price for increase in activity by every 5 percent is contemplated.

Recommend the most profitable level of activity.

16

7. How do the management accounting and financial accounting differ? Are there similarities between the two? 16
8. Discuss the various costs used in decision-making and explain their characteristics. 16
9. Discuss the duties of Foreman in a factory. What do mean by production control and material control in factory organisation? Discuss the basic principles of material control system. 16
10. From the data given below, calculate different variance for materials :

Consumption per 100 units of product

Material	Standard	Actual
X	30 units @Rs.5 per unit	40 units @Rs.5 per unit
Y	70 units @Rs.4 per unit	70 units @Rs.5 per unit

16

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

December, 2018

HINDI—PART I (Written)—TRANSLATION, LETTER-WRITING,
COMPREHENSION AND CONSTRUCTION OF SENTENCES

Full Marks — 45

Time Allowed — 1 Hour and 45 Mins.

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए : 10
- (a) All Great Thinkers live and move on a high plane of thought. It is only there they can breathe freely. It is only in contact with spirits like themselves they can live harmoniously and attain the severity which comes from ideal championship. The study of all great thinkers must arrange along the highest altitudes of human thought. I cannot remember the name of any illuminative genius who did not drink his inspiration from fountains of ancient Greek and Hebrew writers.
- अथवा,*
- (b) In every country people imagine that they are the best and cleverest and the others are not so good as they are. The Englishman thinks that he and his country are the best; the Frenchman is very proud of France and everything French. The Germans and Italians think no less of their countries and many Indians imagine that India is in many ways the greatest country in the world. This is wrong. Everybody wants to think well of himself and his country.
2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 10
- (a) मेरी समझ में केवल मनोरंजन काव्य का साध्य नहीं है। कविता पढ़ते समय मनोरंजन अवश्य होता है, पर उसके उपरांत कुछ और होता है। मनोरंजन करना कविता का प्रधान गुण है। जिससे वह मनुष्य के चित्त को अपना प्रभाव जमाने के लिए वश में किये रहती है। उसे इधर-उधर जाने नहीं देती। यही कारण है कि नीति और धर्म-संबंधी उपदेश चित्त पर वैसा असर नहीं करते, जैसाकि काव्य से निकली हुई शिक्षा असर करती है।
- अथवा,*
- (b) प्रकृति ने पर्यावरण में कुछ ऐसी सुविधाएँ दी हैं कि पृथ्वी में मनुष्य के साथ-साथ संपूर्ण प्राणिजगत जी सके। प्राणियों का जीवन संतुलित पर्यावरण पर निर्भर करता है। पर्यावरण में जीवन के लिए आवश्यक तत्व एक निश्चित मात्रा में और निश्चित अनुपात में रहते हैं। किसी तत्व की कम या अधिक मात्रा से पर्यावरण असंतुलित हो जाता है। यही असंतुलन पर्यावरण में प्रदूषण की वृद्धि करता है।
3. महँगाई की समस्या को रेखांकित करते हुए किसी समाचार-पत्र के संपादक को पत्र लिखिए। 10
- अथवा,*
- अपने शहर में व्याप्त ध्वनि प्रदूषण पर चिंता जाहिर करते हुए संबंधित अधिकारी को पत्र लिखिए। 10

Please Turn Over

4. निम्नलिखित अवतरण पर आधारित प्रश्नों के उत्तर लिखिए:

मेरा मन कभी-कभी बैठ जाता है। समाचार-पत्रों में ठगी, डकैती, चोरी, तस्करी और भ्रष्टाचार के समाचार भरे रहते हैं। आरोप-प्रत्यारोप का कुछ ऐसा वातावरण बन गया है कि लगता है कि देश में कोई ईमानदार व्यक्ति ही नहीं रहा। हर व्यक्ति संदेह की दृष्टि से देखा जा रहा है। जो जितने ही ऊँचे पद पर है उसमें उतने ही अधिक दोष दिखाए जाते हैं। एक बहुत बड़े आदमी ने मुझसे कहा था कि इस समय सुखी वही है, जो कुछ नहीं करता। जो कुछ भी करेगा उसमें लोग दोष खोजने लगेंगे। उसके सारे गुण भुला दिए जायेंगे और दोषों को बढ़ा-चढ़ा कर दिखाया जाने लगेगा। दोष किसमें नहीं होते? यही कारण है कि हर आदमी दोषी अधिक दिख रहा है, गुणी कम। स्थिति अगर ऐसी है तो निश्चय ही यह चिंता का विषय है।

- लेखक का मन क्यों बैठ जाता है?
- क्या कारण है कि आजकल हर आदमी दोषी अधिक दिख रहा है?
- रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए।

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

- अभ्युदय
- विभाजित
- शिखर
- वेग
- कलंक

1×5=5

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

December, 2018

BENGALI—PART I (Written)—TRANSLATION, LETTER-WRITING,
COMPREHENSION AND CONSTRUCTION OF SENTENCES

Time Allowed — 1 Hour and 45 Mins.

Full Marks — 45

1. বাংলায় অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) The pond was covered with blue lotus, the steps were mantled with moss and crumbling in. On the bank stood a small shrine supported on stone pillars, with a low roof of granite slabs blackened by weather, time and the oven smoke of wayfarers. Over this little building loomed banyan, peepul and mango trees, and beyond them stretched away a grove of casuarina, the wind blowing through their leaves creating a continuous murmur as of sea waves.
- (খ) He collapsed right in the middle of a packed courtroom. He was one of this country's most distinguished trial lawyers. He was also a man who was as well known for the three-thousand-dollar Italian suits that draped his well-fed frame as for his remarkable string of legal victories. I simply stood there, paralyzed by the shock of what I had just witnessed.
2. ইংরেজিতে অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) পূজোর পরব কাছে। ভাণ্ডার নানা সামগ্রীতে ভরা। কত বেনারসি কাপড়, কত সোনার অলংকার; আর ভাণ্ড ভ'রে স্কীর দই, পাত্র ভ'রে মিষ্টান্ন।
মা সন্তগাত পাঠাচ্ছেন।
বড়ো ছেলে বিদেশে রাজসরকারে কাজ করে; মেজো ছেলে সন্তদাগর, ঘরে থাকে না; আর কয়টি ছেলে ভাইয়ে ভাইয়ে ঝগড়া করে পৃথক পৃথক বাড়ি করেছে; কুটুম্বরা আছে দেশে বিদেশে ছড়িয়ে।
- (খ) আমার পাঁচ বছর বয়সের ছোটো মেয়ে মিনি এক দণ্ড কথা না কহিয়া থাকিতে পারে না। তাহার মা অনেক সময় ধমক দিয়া তাহার মুখ বন্ধ করিয়া দেয়, কিন্তু আমি তাহা পারি না। এইজন্য আমার সঙ্গে তাহার কথোপকথনটা কিছু উৎসাহের সহিত চলে।
3. যে কোনো একটি বিষয় অবলম্বনে চিঠি লিখুন, সংবাদপত্রের সম্পাদকের উদ্দেশ্যে (নাম ঠিকানার পরিবর্তে X, Y, Z লিখতে হবে)
- (ক) আপনার এলাকায় কালীপূজা উপলক্ষে আয়োজিত রক্তদান শিবিরের অভিজ্ঞতা জানিয়ে সংবাদপত্র সম্পাদকের কাছে চিঠি লিখুন। 10
- (খ) “কেশোর বিনষ্ট হচ্ছে ভোগবাদের হাতছানিতে”— এই বিষয়ে আপনার অভিমত জানিয়ে সংবাদপত্রের সম্পাদকের কাছে একটি পত্র লিখুন। 10

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4. নিম্নোক্ত অনুচ্ছেদটি পাঠক'রে প্রশ্নগুলির উত্তর দিন :

এতক্ষণে অপূর্ব তাহার পরিচ্ছদের প্রতি দৃষ্টিপাত করিয়া মুখ ফিরাইয়া হাসি গোপন করিল। তাহার মাথার সম্মুখদিকে বড় বড় চুল, কিন্তু ঘাড় ও কানের দিকে নাই বলিলেই চলে। মাথায় চেরা সিঁথি — কেশ হইতে নিদারুণ নেবুর তেলের গন্ধে ঘর ভরিয়া উঠিয়াছে। গায়ে জাপানী সিল্কের রামধনু রঙের চুড়িদার পাঞ্জাবী, তাহার বুক পকেট হইতে বাঘ আঁকা রুমালের কিয়দংশ দেখা যাইতেছে, উত্তরীয়ের কোন বালাই নাই। পরনে বিলাতী মিলের কালো মকমল পাড়ের সুন্দর শাড়ী, পায়ে সবুজ রঙের ফুল মোজা — হাঁটুর উপরে লাল ফিতা দিয়া বাঁধা, বার্নিশ করা পাম্প শ্যু। হাতে একগাছি হরিণের শিঙের হাতল দেওয়া বেতের ছড়ি। কয়েকদিনের জাহাজের ধকলে সমস্তই নোংরা হইয়া উঠিয়াছে।

(ক) যার বর্ণনা দেওয়া হয়েছে — তার চুলের বিন্যাস কেমন?

(খ) বর্ণিত ব্যক্তির পোশাকের রঙ কী?

(গ) বর্ণিত ব্যক্তির রুমালটি কেমন?

(ঘ) বর্ণিত ব্যক্তির জুতা মোজার বিবরণ দাও।

2+2+2+4=10

5. বাক্যরচনা করুন (যে কোনো পাঁচটি) :

অরণ্যে রোদন, বেনাবনে মুক্তা ছড়ানো, বিনা মেঘে বজ্রপাত, অধিক সন্ন্যাসীতে গাজন নষ্ট, বিড়াল তপস্বী, বকধার্মিক, প্রকল্প, বিজ্ঞাপন, দুয়গ, জলাধার।