

**HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF THE  
WEST BENGAL AUDIT AND ACCOUNTS SERVICE  
June, 2022**

**PART-I**

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

*Time Allowed — 2 Hours 30 Minutes*

*Full Marks — 100*

*Pass Marks — 50*

*Answer any five. All questions carry equal marks.*

- |   |        |
|---|--------|
| 1. Write a note on Security Deposit.  | 20     |
| 2. Describe the duties and responsibilities of the Divisional Officer and Sub-divisional Officer. | 20     |
| 3. (a) Write a note on Lump Sum Contracts.  | 10     |
| (b) What is Muster Roll?  | 10     |
| 4. (a) Explain the accounts of stocks.  | 10     |
| (b) What are Issue Rates and Storage Charge?  | 10     |
| 5. Explain Detailed Measurement, Standard Measurement and Measurement Books.                      | 20     |
| 6. Write short notes on:  | 5×4=20 |
| (a) Cost plus Contract  |        |
| (b) Liquidated damage   |        |
| (c) Lapse of Sanction   |        |
| (d) Appropriation and Re-appropriation  |        |

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

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

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

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

5×4=20

1. Write short notes:

- (a) Compensatory Allowance
- (b) Presumptive pay of a post
- (c) Leave not due
- (d) Honorarium

2. Explain the following:

5×4=20

- (a) Proforma Accounts
- (b) Personal Pay
- (c) Deposit Works
- (d) On-account Payment

3. (a) Describe the main divisions of Government Accounts.

(b) Describe personal deposit account.

8+7=15

4. (a) Describe the procedure for payment of pension to the State Government pensioners.

(b) Explain the miscellaneous rules relating to Contingent Expenditure.

8+7=15

5. (a) Enumerate Audit objection and recovery.

(b) What are the Standards of Financial propriety?

7+8=15

6. (a) Explain subsistence grant to a government servant while under suspension.

(b) Explain the procedures to be followed when defalcations, losses etc., are discovered in government offices or departments.

8+7=15

7. (a) Define stock accounts of stores and sale and write off of stores.

(b) Explain security deposit with respect to government servant.

8+7=15

**HALF-YEARLY DEPARTMENTAL EXAMINATION FOR OFFICERS OF  
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June, 2022

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. Write the Cash Book of Mr. X, Executive Engineer of CPWD Division for the month of June, 2022 from the following data. Indicate classification of each transaction and close the Cash Book. 40

1-6	Opening Balance	176.	₹
	(i) (a) Notes (including soiled Notes for ₹ 180)		3,450
	(b) Counterfeit Coins		30
	(ii) Revenue Stamps	₹ 20	
	Ordinary Postage	₹ 30	
			50
	(iii) Self cheque no. 41 dated 29-5-2022		6,000
	(iv) Demand Draft no. 18670 dated 22-5-2022 drawn in favour of supplier towards payment of stock articles		8,000
	(v) Cheque dated 29-5-2022 received from contractor K towards sale of unserviceable stores		2,000
	(vi) Hand Receipt for Imprest with SDO K		800
	(vii) Cheque no. 42 dated 29-5-2022 drawn in favour of contractor M lying undelivered		19,000
1-6	(i) Cashed cheque drawn in favour of self on 29-5-2022		6,000
	(ii) Despatched Bank Draft dated 22-5-2022 and Cheque dated 29-5-2022		
	(iii) Remitted the cheque dated 29-5-2022 from contractor K into Bank		2,000
3-6	Paid by cheque no. 43, 3rd on a/c bill of contractor B for repair to High Court Building		
	(i) Value of work measured up-to-date		90,000
	(ii) Up-to-date Advance Payments		40,000
	(iii) Payment made in the previous on Account Bill		66,000
	(iv) Released amount withheld in the last on a/c bill recoveries (Besides Security Deposit & Income Tax)		500

Please Turn Over

		₹
	(i) Value of Cement supplied in April, 2022	12,000
	(ii) Recovery advised by another division	4,000
	(iii) Materials supplied for construction of stores shed	3,000
7-6	(i) Account of temporary advance paid on 17-5-2022 was rendered by SDO H as under and adjusted: Master Roll for annual repair to Sub Divisional Office Building ₹ 1,200; out of which ₹ 100 were unpaid. Refunded cash ₹ 400 (ii) Received EMD in cash from the tenderer; but it was refunded on the same day by cheque no. 44	4,000
10-6	(i) Demand Draft dated 22-5-2022 received back undelivered and sent to the Bank for cancellation and credit to Government Account (ii) Sale Proceed of old stock materials realised 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 10-6-2022	3,200
13-6	(i) Soiled Notes sent to Reserve Bank of India for exchange with fresh notes were rejected to the extent of ₹ 100 (ii) Refunded balance of Security Deposit to contractor P by cheque no. 45 after recovering an amount of ₹ 2,000 advised by another division	18,000
17-6	(i) Issued fresh cheque no. 46 in lieu of lost cheque no. 6 of 12-5-2022 for ₹ 66,500 (ii) Cancelled cheque no. 21 dated 21-5-2022 of ₹ 3,000 for purchase of Service Postage Stamps	
24-6	(i) Paid Imprest (₹ 800) to Junior Engineer O by cheque no. 47 (ii) Imprest account of SDO K adjusted and recouped in cash as under: Salary of work charged establishment towards "Maintenance and Repairs of College Building" ₹ 600 Imprest reduced by ₹ 200	
25-6	(i) Sold Revenue Stamps to staff	20
	(ii) Conducted surprise check and found cash short	625
30-6	Closed outstanding Imprests and remitted cash balance into Bank due to closure of the Division	

2. Post the following transactions of a contractor in the contractor's ledger for 2021-2022 and close the ledger: 15

(1)		₹
	Opening Balance	
	Transactions relating to the work "Construction of Staff Quarters"	
	Advance payment for work done but not measured	300
	Secured Advance for materials brought to site	400
	Value of materials issued to be recovered	100

		₹
(2)	Transactions during the year relating to "Construction of School"	
	15-4 Value of cement supplied to contractor	300
	1-5 Advance payment for work done but not measured	500
	15-6 Secured Advance paid for materials brought to site	400
(3)	The following Running Account Bill was paid in respect of work "Construction of Staff Quarters"	
	1-8 Value of work done and measured	2,500
	Advance payment recovered	300
	Secured Advance recovered	400
	Recovery towards value of materials supplied	100
	Security withheld	250
	Tools & Plant Hire charges recovered	50
	Fine for bad work	50
	Net amount of cheque	1,350
	5-8 Hire charges of Tools & Plant to be recovered	50

3. Write short notes:

3×5=15

- (i) Administrative Approval 12 / 636.  
 (ii) On Account Payment and Payment on Account 636  
 (iii) Technical Sanction 12  
 (iv) Sub-Divisional Officer  
 (v) Direct and Indirect Receipt 639.

636 Chap-212

4. What are grants? What are the main divisions of accounts? 35

15

5. (i) How is the Issue Rate of Stock fixed? 504.

5×3=15

(ii) What is storage charges? 642.

(iii) What are handling and other incidental charges? 478.

6. What are the examination of accounts that are to be made by the Divisional Officer before submission of monthly accounts? What are the duties and responsibilities of Superintendent Engineer in regard to the monthly accounts? Pg-3, 557.

8+7=15

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PART-II

PAPER-I : BUSINESS ORGANISATION, MERCANTILE LAW ETC. (WITHOUT BOOKS)

Time Allowed — 3 Hours

Full Marks — 100

Pass Marks — 50

Group-A

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

1. Explain briefly the following:

4×5=20

- (a) Alpha
- (b) Arbitrage
- (c) Auction
- (d) Bonds
- (e) Floating Exchange Rate

2. (a) What is the meaning of Logistic and Warehousing?

(b) What are the examples of Logistics?

(c) What is 'DC' in Warehousing?

(d) What is the difference between Transport and Logistics?

4+2+4+5=15

3. (a) What are the three types of documents that are required for every shipment?

(b) Explain them and give their importance.

1+(9+5)=15

4. (a) What are the basic principles of an organised office?

(b) What is an Electronic Filing system?

(c) What are the most important features to look for in electronic filing system? Explain.

4+3+8=15

5. Explain the major sources of Industrial Finance in India.

15

Group-B

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

6. (a) "Performance of the conditions of a proposal is an acceptance of the proposal"—Discuss with examples.

(b) Differentiate between Indian Law and English Law regarding consideration.

10+10=20

7. (a) Discuss the Law relating to contracts by persons of unsound mind.  
(b) Define Fraud. Distinguish between Misrepresentation and Fraud.  $7+(3+5)=15$
8. Distinguish the following:  $5 \times 3 = 15$   
(a) Sale and an Agreement to Sale  
(b) Sale and Bailment  
(c) Sale and Hire Purchase Agreement
9. What is a Corporate Veil? When can it be lifted?  $5+10=15$
10. (a) Distinguish between a Private and a Public Company.  
(b) What is the procedure for converting a Private Limited Company into a Public Limited Company?  $6+9=15$
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PART-II

**Group-A**

Answer question no. 1 and any two from the rest.

1. From the following Trial Balance of Risav Bose, prepare Trading, Profit & Loss Account for the year ending December 31, 2021 and Balance Sheet as on that date: 4+10+6=20

Trial Balance  
As on 31.12.2021

	₹		₹
Stock in the beginning	55,000	Discount received	200
Purchases	1,92,500	Sale of Furniture on Dec. 31	1,000
Wages	12,500	Sales	2,93,500
Carriage Inwards	4,000	Bills Payable	18,500
Insurance	3,500	Creditors	93,250
Bills Receivable	22,500	Capital	89,500
Debtors	1,50,000	Consignor balance (1st January, 2021)	40,000
Commission	4,000	Sales Re-consignment	64,000
Interest	3,500		
Trade Expenses	3,450		
Furniture (on 1st January)	6,000		
Cash in hand and at Bank	42,250		
Rent and Taxes	12,750		
Charges paid against Consignment	8,000		
Cash sent to Consignor	80,000		
	5,99,950		5,99,950

Adjustments:

- (i) Stock in the shop on 31st December, 2021, ₹ 80,000 (including Stationery Stock ₹ 80)
- (ii) Trade expenses include Payment for Stationery of ₹ 2,250.

Please Turn Over



(2)

- Stock in the beginning includes Stock of Stationery in the beginning ₹ 180.
- (iv) Creditors at the end include Creditors for Stationery ₹ 300.
  - (v) Furniture sold was appearing in the Balance Sheet on 31st Dec, 2020 at ₹ 1,300.
  - (vi) Stationery of ₹ 200 was consumed by the Proprietor.
  - (vii) Bills Receivable include a dishonoured bill of ₹ 800.
  - (viii) Included in the Debtors is an amount of ₹ 200 in respect of a bankrupt whose estate is expected to realise not more than 25 paise in the rupee and an item of ₹ 500 for goods supplied to the Proprietor.
  - (ix) Make a provision for Doubtful Debts at 5% on Debtors.
  - (x) Commission on sale of consignment is ₹ 4,000.

2. Arup commenced his business with a capital of ₹ 5,00,000 on 1st January, 2015. During 5 years ended 31st December, 2019, the results of his business were —

Year	Result	₹
2015	Loss	10,000
2016	Profit	26,000
2017	Profit	34,000
2018	Profit	40,000
2019	Profit	50,000

During this period, he withdrew ₹ 80,000 for his personal use. On 1st January, 2020, he admitted Bikash into partnership on the following terms:

- (a) Goodwill is to be valued at 3 times the average Profits of the last 5 years.
- (b) Bikash will have  $\frac{1}{2}$  share in future Profits.
- (c) He will bring his share of Goodwill in cash.
- (d) He will bring Capital in cash equal to that of Arup after his admission.

Calculate the amount to be brought in by Bikash and make entries to record the transactions pertaining to admission.

8+7=15

3. Bijoy purchased 7 Trucks on Hire Purchase on 01-07-2018. The cash price of each Truck was ₹ 50,000. He was to pay 20% of the cash price at the time of delivery and the balance in five half-yearly instalments starting from 31-12-2018 with interest @ 5% per annum. On Bijoy's failure to pay the instalment due on 30-06-2019 it was agreed that Bijoy would return 3 Trucks to the vendor and the remaining 4 would be retained by him. The vendor agreed to allow him a Credit for the amount paid against these 3 Trucks less 25%.

Show the relevant account in the books of Bijoy assuming that his books are closed in June every year and depreciation @ 20% is charged on Trucks.

6+6+3=15

4. M/S Vivek Patwari, Kolkata, opened a Branch at Puri on 1st July, 2021. The goods were sent by the Head Office to the Branch and invoiced at Selling Price of the Branch which was 125% of the Cost Price of the Head Office. The following are the particulars relating to the transactions of Puri Branch:

	₹
Goods sent to Branch (at cost to Head Office)	2,80,800
<i>Sales:</i>	
Cash	1,25,000
Credit	1,75,000
Cash collected from Debtors	1,50,000
Discount Allowed	4,000
Returns from Debtors	5,000
Cash sent to Branch for:	
Wages	3,000
Freight	11,000
Other Expenses	6,000
Spoiled cloth in bales written off at Invoice Price	500
Stock on 30th June, 2022 at Invoice Price	55,500

Ascertain the Profit or Loss for the Puri Branch for the year ended 30th June, 2022 after preparing Branch Stock Account and Branch Debtors Account.

$$4+3+5+3=15$$

5. Fire occurred in the premises of Shri Ganeshji on 1st April, 2021. All the stocks with the exception of ₹ 1,12,000 were destroyed by fire. Shri Ganeshji had taken a policy for ₹ 6,84,000. You are requested to ascertain the claim. The following Particulars are available :

$$8+7=15$$

	₹
Purchase for the year 2020	37,52,000
Sales for the year 2020	46,40,000
Purchase from 01.01.2021 to 01.04.2021	7,28,000
Stock on 01.01.2020	5,76,000
Stock on 31.12.2020	9,68,000
Wages paid during 2020	4,00,000
Sales from 01.01.2021 to 01.04.2021	9,60,000
Wages paid during 01.01.2021 to 01.04.2021	72,000

Shri Ganeshji had in June, 2020 consigned goods worth ₹ 2,00,000 which were lost in an accident. The goods were not insured and the loss was borne by him. Stock at the end of each year for and till the end of calendar year 2019 had been valued at cost less 10%. From 2020, however, there was a change in the valuation and closing stock was ascertained by adding 10% to cost.

**Group-B**

Answer question no. 6 and any two from the rest.

6. (a) "The relationship of auditing to accounting is close, yet their natures are different, they are business associates, not parent and child." — Discuss. 10+10=20  
 (b) "Accounting is necessity, but auditing is luxury." — Comment.
7. (a) What do you mean by Professional Scepticism?  
 (b) When is Professional Scepticism necessary? 6+9=15
8. (a) What do you understand by window-dressing of Balance Sheet?  
 (b) What is the liability of auditor in connection there to? 5+10=15
9. State the circumstances when an auditor of a Company may be appointed by —  
 (i) Board of Directors  
 (ii) Members of the Company  
 (iii) Central Government 5+5+5=15
10. (a) What do you mean by Performance Audit?  
 (b) Give the objectives of Performance Audit.  
 (c) Distinguish between Performance Audit and Traditional Audit. 4+4+7=15

June, 2022

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 the following (any four):

- (a) ABC system of Inventory Control  
 (b) Capital Budget  
(c) Layout of Plant  
(d) Labour Turnover Rate  
 (e) Margin of Safety  
 (f) Treatment of Idle Time in Cost Accounting

5×4=20

2. A machine shop in a factory has five machines of exactly similar type and specification. One operator is employed on each machine at ₹ 20 per hour. The factory works a 40-hour week which includes 4 hours for set up time for each machine. The operators are paid fully for 40 hours. Costs are reported for the machine shop on the basis of thirteen four-weekly period.

The following details applicable to the Cost centre/machine are available:

- (i) Set-up time is unproductive and no power is consumed during the set-up time.  
(ii) Original Cost of a machine is ₹ 1,30,000.  
(iii) Depreciation on machine is to be provided at 10% p.a. on Original Cost.  
(iv) Repairs and maintenance per machine amounts to ₹ 25.  
(v) Consumable stores per week per machine amounts to ₹ 27.  
(vi) Power consumed is 10 units per hour per machine at 80 paise per unit.  
(vii) Wages paid to the operators are considered as indirect.  
(viii) Overhead apportioned to the cost centre are—

Rent	₹ 3,000 pa
Heat and Light	₹ 4,000 pa
Miscellaneous expenses	₹ 6,000 pa

You are required to calculate the machine-hour rate.

Please Turn C

3. (a) In a factory two workers X and Y produce the same product using the same material. Their normal wage rate is also same. They are paid bonus according to Rowan system. The time allowed to complete the product is 40 hours. X takes 25 hours and Y takes 30 hours to finish the product. The factory cost of the product for X is ₹ 193.75 and that for Y is ₹ 205. The Factory overhead rate is ₹ 1 per man-hour.

Find the normal rate of wage and the cost of materials used for the product.

- (b) A company uses 2,500 units of a material per month. Cost of placing an order is ₹ 150. The cost per unit is ₹ 20. The re-order period is 4 to 8 weeks. The minimum consumption of raw materials is 100 units, whereas the average consumption is 275 units. The carrying cost of inventory is 20% p.a.

Calculate: (i) Re-order Quantity and (ii) Re-order Level.

10+6=16

4. (a) In a manufacturing company, raw material passes through four processes, i.e., I, II, III and IV and the output of every process is the input for the subsequent process.

The loss is 25%, 20%, 20% and  $16\frac{2}{3}\%$  of input of processes I, II, III and IV respectively. If the end product at the end of process IV is 40,000 kg, what is the quantity of raw material required to be fed at the beginning of process I and total cost of the same if per kg. cost is ₹ 5?

- (b) Compute a conservative estimate of profit on a contract (which has been 80% completed) from the following particulars:

Also show the method of computing the profit transferable to Profit and Loss Account.

	₹
Total expenditure to date	1,70,000
Estimated further expenditure to complete the contract (including contingencies)	34,000
Contract price	3,06,000
Work certified	2,00,000
Work not certified	17,000
Cash received	1,63,000
	8+(4+4)=16

5. (a) A manufacturing concern prepares a costing profit and loss account, which does not agree with the audited financial profit and loss account. Indicate briefly four causes, which might have contributed to this difference.
- (b) In a factory, works overhead are absorbed @ 60% of labour and office expenses @ 20% of works cost. The total expenditure is as follows:

	₹
Material	80,000
Labour	60,000
Factory expenses	39,200
Office expenses	34,000
	<u>2,13,200</u>

10% of the output is in the stock and total sales amount to ₹ 2,04,000. Prepare a Cost Sheet and a Reconciliation Statement.

4+(4+8)=16

24/10/2022 21:10

6. (a) State, in brief, the need and importance of Management Accounting.  
 (b) How Management Accounting is different from Financial Accounting? 8+8=16
7. A company manufactures a product, currently utilising 80% capacity with a turnover of ₹ 8,00,000 at ₹ 25 per unit. The cost data are as follows:  
 Material Cost is ₹ 7.50 per unit, Labour Cost is ₹ 6.25 per unit, Semi-Variable Cost (including the Variable Cost of ₹ 3.75 per unit) is ₹ 1,80,000. The fixed cost is ₹ 90,000 up to 80% level of the output and beyond this an additional amount of ₹ 20,000 will be incurred.  
 Calculate: (a) Activity level at BEP  
 (b) Number of units to be sold to earn a net income of 8% of sales  
 (c) Activity level needed to earn a profit of ₹ 95,000.  
 (d) What should be the selling price per unit, if BEP is to be brought down to 40% of activity level? 4+4+4+4=16
8. Standard hours for producing two products P and Q are 15 hours and 20 hours per unit respectively. Both products require an identical type of labour and the standard wage rate is ₹ 50 per hour.  
 In a year, 10,000 units of P and 15,000 units of Q were produced. The total Labour hours actually worked were 4,50,500 and actual wages bill came to ₹ 2,30,00,000. This included 12,000 hours paid at ₹ 70 per hour and 9,400 hours paid for @ ₹ 75 per hour and the balance having been paid at ₹ 50 per hour.  
 You are required to calculate Labour Variances. 16
9. From the following information as furnished by Mother Ltd., prepare a month-wise production quantity budget and a summarised production cost budget for the six months that ended on 31st March, 2023: 16

(i) Estimated units to be sold:

Month/Year	Units	Month/Year	Units
October, 2022	4,000	February, 2023	9,000
November, 2022	5,000	March, 2023	11,000
December, 2022	7,000	April, 2023	10,000
January, 2023	8,000		

(ii) Estimated finished stock at the end of the month is equal to half of the estimated sales for the next month.

AD-6

(4)

(iii) Budgeted Units to be produced during the year ending March, 2023 and details of production cost for the year that ended on 31st March, 2023 are as follows:

Estimated Production for the year	1,00,000 units
Direct Materials Cost per unit	₹ 20
Direct Wage Cost per unit	₹ 12
Variable factory Overhead Cost per unit	₹ 6
Total fixed factory overhead for the year	₹ 5,00,000

10. (a) State, in brief, the duties of a Production Manager.

(b) What do you mean by material control? Discuss the basic principles of material control.

8+8=16

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June, 2022

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

Time Allowed — 1 Hour 45 Minutes

Full Marks — 45

1. निम्नलिखित अवतरण का हिन्दी में अनुवाद कीजिए : 10
- (a) Mohandas Karamchand Gandhi is acknowledged as one of the great souls of the twentieth century and leader of the Indian Independence Movement. He defined the modern practice of nonviolence, wedding an ethic of love to a practical method of social struggle.
- Gandhi's philosophy was rooted in a deep spirituality. For him the struggle for peace and social justice was ultimately related to the search for God. These writings reveal the heart and soul of a man whose life and message bear special relevance to all spiritual seekers today.
- अथवा,
- (b) The term 'secularism' means a state which has no religion of its own as recognised religion of state. It treats all religions equally. In a secular state the state regulates the relation between man and man. It is not concerned with the relation of man with God. The term 'democratic' indicates that the Constitution has established a form of Government which gets its authority from the will of the people. The rulers are elected by the people and are responsible to them. Thus the real power is in hands of the people of India, both in the Union and in the States.
2. निम्नलिखित अवतरण का अंग्रेजी में अनुवाद कीजिए : 10
- (a) कुछ लोग खेल-कूद को बुरा मानते हैं। वे समझते हैं कि इसमें समय नष्ट होता है। किन्तु उनका यह भ्रम है। खेलना एक प्रकार का व्यायाम है। इससे शरीर में बल आता है। खेलना एक प्रकार का मन बहलाव भी है। इससे दिमाग की थकावट दूर होती है। जो खेलने में मन लगाते हैं वे पढ़ने में भी अच्छे होते हैं। शहरों में जगह की कमी होती है, अतः वहाँ अधिकतर ऐसे खेल खेले जाते हैं जिनमें कम जगह की जरूरत होती है।
- अथवा,
- (b) सन् 1930 में गांधीजी जेल में थे। साबरमती आश्रम के बन्ने उन्हें हमेशा पत्र लिखकर कुछ न कुछ पुछते रहते थे। गांधीजी संक्षेप में उनका उत्तर दिया करते थे। एक बार एक बन्ने ने शिकायत की — बापू, आप गीता की चर्चा बहुत करते हैं। गीता में अर्जुन के प्रश्न छोटे होते थे और श्रीकृष्ण के जवाब कई वाक्यों में होते थे किन्तु आप हमारे लम्बे-लम्बे पत्रों का जवाब एक वाक्य में दे देते हैं। ऐसा क्यों? गांधीजी ने लिखा — श्रीकृष्ण के साथ एक ही अर्जुन था, मेरे पास अर्जुनों का पूरा झुण्ड है।
3. कोरोना महामारी की रोकथाम हेतु बुस्टर डोज की उपलब्धता हेतु मुख्य स्वास्थ्य अधिकारी को एक पत्र लिखिए। 10
- अथवा,
- वृक्षारोपण अभियान की आवश्यकता को रेखांकित करते हुए जिले के संबंधित वन अधिकारी को एक पत्र लिखिए।



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

वसन्त आ गया है। फागुन और चैत के दो महीनों को वसन्त कहते हैं। यह ऋतु बड़ी सुहावनी होती है। यह मौसम न ज्यादा गर्म होता है, न ज्यादा ठण्डा। पेड़ों में नई पत्तियाँ निकल आती हैं। खेतों में फसलों पकने लगती हैं। सब लोग खुश जान पड़ते हैं। इसलिए वसन्त को ऋतुओं का राजा कहा गया है।

(a) वसन्त कब आता है?

3

(b) वसन्त की विशेषताओं का उल्लेख कीजिए।

4

(c) रेखांकित पंक्तियों का अर्थ स्पष्ट कीजिए।

3

5. निर्देशानुसार वाक्य परिवर्तन कीजिए :

1×5=5

(a) माँ के आने पर सब प्रसन्न हो गए। (संयुक्त वाक्य में)

(b) वह गाँव गया और बीमार हो गया। (सरल वाक्य में)

(c) मैं तुम्हारे नए मित्र को जानता हूँ। (मिश्र वाक्य में)

(d) जैसे ही सूर्योदय हुआ, कुहासा छँट गया। (संयुक्त वाक्य में)

(e) वेतन मिलने पर कर्जा चुका दूँगा। (मिश्र वाक्य में)

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

June, 2022

PART-I (WRITTEN)

BENGALI (TRANSLATION AND LETTER-WRITING)

Time Allowed — 1 Hour 45 Mins.

Full Marks — 45

- ১। ইংরেজিতে অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) কিন্তু কথার মাঝখানেই অমরেশ চমকে থেমে গেলেন। দূরের আকাশ বাতাস কাঁপিয়ে হঠাৎ ধ্বনি উঠল, 'বন্দে মাতরম্'। সঙ্ঘার অঙ্কার শিউরে উঠল, শিউরে উঠল অমরেশের জানলার সামনে উজ্জ্বল সন্ধ্যাতারাটা। তাম্বলিপ্তের ফেনিল সমুদ্র সরে গেছে দূরে, কিন্তু জনসমূহে উঠেছে গর্জন।
- (খ) — আজ কতখানি লিখলে বাবা? — সাগ্রহে প্রণতি পাণ্ডুলিপিটা কাছে টেনে নিয়ে এল : উঃ, আর একটা অধ্যায় যে প্রায় শেষ করে ফেলেছে। — সশঙ্ক প্রশংসায় প্রণতির চোখে যেন আলো জ্বলে উঠল : দেখো বাবা, তোমার এই বই সমস্ত দেশে সাজা জাগিয়ে দেবে।
- ২। বাংলায় অনুবাদ করুন (যে কোনো একটি) : 10
- (ক) Imagery is the image used by a writer of poetry or prose in the form of figurative language suggesting mental or visual pictures. Imagery arouses an imaginative response from the reader which can be vivid. An image in poetry is a word or an expression which appeals directly to the eye, the ear, the sense of taste, touch and smell.
- (খ) A good poet always searches for an exact image. He chooses his imagery according to some principle of selection and develops it with some meaningful pattern in mind. In general, the more exact and evocative the imagery in a poem is, the more interested and entertained the readers will remain.
- ৩। যে কোনো একটি বিষয় অবলম্বনে সংবাদপত্রের সম্পাদকের উদ্দেশ্যে চিঠি লিখুন [নাম ও ঠিকানার পরিবর্তে ক, খ, গ লিখতে হবে] : 10
- (ক) পরিবেশ দূষণ  
(খ) পথ-দুর্ঘটনা  
(গ) রক্তদান উৎসব
- ৪। নিম্নলিখিত অনুচ্ছেদটি পাঠ করে প্রশ্নগুলির উত্তর দিন :
- (‘হয়তো সেইজন্যই যে-জাগরণ বাংলার ও সমস্ত দেশের এমন সৌভাগ্যের মূলে, তাকে যোগ্য অভিনন্দন জানাবার আগ্রহ বাঙালীদের মধ্যেও দেখা যাচ্ছে না’) কিন্তু এই জাগরণ যোগ্য অভিনন্দনেরই দাবি রাখে। সেই দাবি মিটানোর উপরেই হয়তো নির্ভর করছে বাংলার ও ভারতের ভবিষ্যৎ। যা সুন্দর মহৎ ও সার্থক, বিশেষ করে নিজেদের ইতিহাসের ভিতরে, তার খোঁজ মানুষকে নিতে হয় চিরকাল—সুন্দর ও সার্থক হবার গরজ যখনই তাদের ভিতরে দেখা দেয়।

Please Turn Over

কিন্তু বাংলার এই জাগরণের সূচনা কখন থেকে ধরা হবে? সে-সম্বন্ধে উত্তর নির্ভর করে, এই জাগরণ বলতে কি বোঝা হবে প্রধানত তার উপরে। শুরকালের দিক থেকে মুখ ফিরিয়ে মানুষ যখন ইহকালের দিকে ভালো করে তাকিয়েছিল তখন সূচনা হয়েছিল রেনেসাঁসের, এই ধারণা থেকে কেউ কেউ কবি ভারতচন্দ্রের কাল থেকে এর সূচনা দেখেছেন। তাঁদের যুক্তি, ভারতচন্দ্রের কাব্যে দেব-দেবীরা মানব মানবী হয়ে উঠেছেন। কিন্তু এ মত গ্রহণযোগ্য নয়, তার কারণ, যে মানবিকতা রেনেসাঁসের মূল্য বহন করে, অর্থাৎ বিকাশধর্মী মানবিকতা, সে-মানবিকতা ভারতচন্দ্রের দেব-দেবীতে নেই। ভারতচন্দ্রের দেব-দেবীদের মানবিকতা অনেকটা তাঁর পরবর্তীকালের কবি-খেউড়ের পতনধর্মী মানবিকতার সঙ্গে তুলনীয়— ভারতচন্দ্রের বহু আগে থাকতে মঙ্গলকাব্যগুলোতে দেবতার এই ধরনের মানবিকতা চিত্রিত হয়ে আসছিল। বলা বাহুল্য, বাংলার একালের জাগরণে এই ধরনের মানবিকতার প্রতিবাদ অবশ্য নীরব নবপ্রত্যয়-সমৃদ্ধ প্রতিবাদ—সুস্পষ্ট। ভারতচন্দ্রের পরে অষ্টাদশ শতাব্দীর বড়ো কবি রামপ্রসাদ। তাঁর জনপ্রিয়তা আজও ব্যাপক এবং গভীর; আর বাংলার রেনেসাঁসের অন্যতম ধুরন্ধর পরমহংস রামকৃষ্ণ মুখ্যত তাঁর ভাবধারায় বর্ধিত। তবু রামপ্রসাদ থেকেও এই জাগরণের সূচনা ধরা যায় না; কেননা, রামপ্রসাদের জীবনবোধ ও সাধনা প্রধানত মধ্যযুগীয় ও ইহবিশ্ব, কিন্তু বাংলার জাগরণের একটি বড়ো ঘোষণা 'বৈরাগ্য সাধনে মুক্তি সে আমার নয়'। বাংলায় ইংরেজের রাজত্ব ও নতুন যন্ত্রপাতির আমদানি থেকেও ইংরেজের রাজ্যলাভ ঘটেছিল, নতুন যন্ত্রপাতির আমদানিও হয়েছিল, কিন্তু সেসব জাগরণায় রেনেসাঁস দেখা দেয় নি।"

- (ক) কাকে অভিনন্দন জানাবার আগ্রহ বাঙালিদের মধ্যে দেখা যাচ্ছে না? 1
- (খ) 'এই জাগরণ' বলতে কোন্ জাগরণের কথা বলা হয়েছে? 1
- (গ) কে যোগ্য অভিনন্দনের দাবি রাখে? 1
- (ঘ) বাংলার ও ভারতের ভবিষ্যৎ কোন্ দাবি মেটানোর উপর নির্ভর করছে? 1
- (ঙ) 'রেনেসাঁস' শব্দটির অর্থ কী? 1
- (চ) 'রেনেসাঁস'-এর সূচনা কখন হয়েছিল? 1
- (ছ) ভারতচন্দ্রের দেব-দেবীরা কী হয়ে উঠেছেন? 1
- (জ) ভারতচন্দ্রের বহু আগে থাকতে কোথায় কী চিত্রিত হয়ে আসছিল? 1
- (ঝ) ভারতচন্দ্রের পরে অষ্টাদশ শতাব্দীর বড়ো কবি কে? 1
- (ঞ) রামপ্রসাদ থেকেও নবজাগরণের সূচনা ধরা যায় না কেন? 1

5

৫। বাক্য রচনা করুন (যে কোনো পাঁচটি) :

✓ প্রশাসনিক

✓ মূল বেতন

তহবিল তহরুপ

দায়বদ্ধ

✓ প্রেরণা

অন্তর্ঘাত

স্বচ্ছতা

✓ সংশোধন

বিনোদন-কর

বাণিজ্য