

2006

## PAPER I—ENGLISH

*Time Allowed—1½ Hours**Full Marks—50*

1. Write a Précis of the following passage and suggest a suitable title: 20+5  
(Use the special sheet provided for the purpose.)

So great a democrat as Lord Bryce could write a few years ago that the people of England were then no more capable of choosing their leaders than they had been in 1870. Why has education not been more successful in producing citizens fitted to bring about a better social order?

The reason seems to be simple. We have never given any serious thought to education for citizenship of a democratic State; we are not giving enough education nor is it generally of the right kind. Even our University graduates have, by no means, always the qualities of citizenship. It is claimed that any University graduate with a good liberal education should be able to apply his powers and his knowledge to the vocation of citizenship. No doubt this is true in the case of those who, when their formal education is completed, have the time and ability and desire to acquire the necessary knowledge. A man who has done well at Oxford or Cambridge will make a first class citizen or politician, on one condition, that after he comes down he devotes enough time to studying public affairs. But if he goes into business or a profession in the complex and competitive modern world, the pressure on his time is so great or his interest in public affairs so weak, that in most cases he never does, in fact, learn enough about politics to form independent opinion of his own.

Irrelevant learning, of however high a type, does not in itself make a competent citizen. A man who is the highest authority on the use of the Greek particles, or on the latest theories of physical science, is not necessarily capable of forming a sensible opinion about the value of the League of Nations, about the relative merits of Free Trade and Tariff Reform or even of judging wisely the type of man who will make the best Member of Parliament or Minister of the crown.

Unfortunately, a large portion of our education is still completely detached from the problems of the modern world. Experience teaches us that a man with a good general education based on languages or science may be and indeed often is, an excellent business man, and at the same time a bad citizen. It is notorious that great classical students or great scientists are quite capable of combining the best thinking on their own subject with violent prejudice and complete muddle—headedness on public affairs.

The case we wish to put forward is this : that in the relatively simple society of the nineteenth century when Government interfered little with the daily life of the people, indirect education for citizenship was perhaps adequate. Democracy worked fairly well without much specialised training for citizenship, either of the voter or of the statesman. Today things have changed. The political world is so complex and difficult that it is essential to train man just as consciously and deliberately for their duties as citizens as for their vocation or profession.

**Please Turn Over**

- 2. Draft notes (on the basis of Q. 1) on the following :
  - (a) the difference between a University graduate and a professional man.
  - (b) how the pursuit of higher studies makes man somewhat unfit for dealing with the affairs of the State.
  
- 3. An officer had been entrusted with a big fund for promoting different departmental schemes of his office. A 'show cause' notice has been served on him with regard to embezzlement of fund of which he had been charged. How will he defend himself through a letter?  
(The letter must not contain more than 150 words)

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## PAPER II - THE CONSTITUTION OF INDIA

Time Allowed : 1½ Hours

Full 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.

Answers may be given either in English or in Bengali, but all answers must be in one and the same language.

Answer Question No.1 which is compulsory and any two from the rest.

1. Write notes on the following : 5x4
  - (a) Consolidated Fund and Public Account of India
  - (b) Contingency Fund
  - (c) Custody of Consolidated Fund and Contingency Fund
  - (d) Bills affecting Taxation in which States are interested.
2. "Persons not to be deprived of property save by authority of law." Discuss in detail. 15
3. Discuss the formalities of contracts made on behalf of the Government. What are effects of non-compliance with the formal requirements of a contract? 15
4. Discuss what you know about the appointment, position, duties and powers of the Comptroller and Auditor General of India. 15
5. State the rules relating to borrowing by the Government of India and the States. 15

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2006

## PAPER III - GENERAL KNOWLEDGE AND CURRENT AFFAIRS

Time Allowed : 1½ Hours

Full 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.

Answers may be given either in **English** or in **Bengali** but all answers must be in one and the same language.

## A. Answer any five in one/two words :

- (1) Name a place in West Bengal where a steel mill was set up. In which district of West Bengal is this place located? 1+1
- (2) Name any two months of the year when winter prevails in West Bengal. 2
- (3) Where in West Bengal the tidal forests are seen? In which district is it located? 1+1
- (4) Who is the present captain of the Indian Cricket Team? Who is the coach of this team? 1+1
- (5) How many States and Union Territories do India have? 1+1
- (6) What is our National Anthem? Who wrote it? 1+1

## B. Answer any five questions :

- (1) Write a few sentences about **Leather** and **Dairy** industries of West Bengal. 4+4
- (2) Where are the Duars situated? Describe the climate and rivers of this area. 1+1+6
- (3) Describe the rivers of the Western Plateau of West Bengal. 8
- (4) What is meant by 'Naxal problem' in India? How can it be tackled? 4+4
- (5) How has the Ambani Empire been divided? How is the family dispute settled? 4+4
- (6) What is VAT? What is Patents (Amendment) Bill? 6+2

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2006

**PAPER IV - CIVIL AUDIT, ACCOUNTS AND SERVICE RULES**  
( WITHOUT BOOKS )

Time Allowed : 3 Hours

Full Marks : 100

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.

Answers may be given either in **English** or in **Bengali**, but all answers must be in one and the same language.

Answer any **five** questions.

1. Describe the general conditions on which service counts for increments in a time scale. 20
2. (a) Briefly mention the duties of a Controlling Officer before signing or countersigning a travelling allowance bill. 10  
(b) Differentiate "Half pay leave" with "Leave not due". 10
3. State the general rules for re-appropriation of funds mentioned in the West Bengal Financial Rules. 20
4. List the expenditure charged upon the Consolidated Fund of the State. 20
5. (a) Describe different types of contingent charges incurred on the public service. 10  
(b) Outline the responsibilities of a Controlling Officer relating to contingent expenditure. 10
6. What are the checks exercised by the Treasury Officer on claims presented? 20
7. Classify different types of pension as per West Bengal Services (Death-cum-Retirement Benefit) Rules 1971 and state the circumstances under which the same are granted. 20
8. Illustrate the general principles laid down by the Government to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals. 20

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2006

## PAPER V—ARITHMETIC

Time Allowed—3 Hours

Full Marks—100

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.

Answers may be given either in **English** or in **Bengali**, but all answers must be in one and the same language.

1. Answer any ten of the following questions:

2×10

- (i) The ratio of two numbers is 4 : 5 and their L.C.M. is 120. Find the numbers.
- (ii) Simplify:  $\frac{1}{3} + \frac{1}{15} + \frac{1}{35} + \frac{1}{63} + \frac{1}{99} + \frac{1}{143} + \frac{1}{195}$
- (iii) The ratio of the cost price and selling price of an article is 5 : 6. What is the percentage of profit?
- (iv) If the monthly salary of an employee is increased by  $2\frac{2}{3}\%$ , he gets 72 rupees more. Find his monthly salary (in rupees).
- (v) Arrange in ascending order:  $5^{20}$ ,  $4^{30}$ ,  $3^{40}$ ,  $2^{50}$ .
- (vi) A mixture of 30 litres contains milk and water in the ratio 7 : 3. How much water should be added to it so that the ratio of milk and water becomes 3 : 7?
- (vii) If A's income be 20% more than B's, how much per cent is B's income less than A's?
- (viii) The income of a man was first reduced 50%. Again his income was increased 50%. How much per cent was his loss or gain?
- (ix) If  $A : B = B : C = C : D = 2 : 3$ , find  $A : B : C : D$ .
- (x) A man observed that a train 120 m long crossed him in 9 seconds. Find the speed (in km/hr) of the train.
- (xi) A man's net income, after paying Income Tax at the rate of 5 paise in a rupee, is Rs. 760. Find his gross income.

2. Answer any five questions:

4×5

- (i) When the price of a T.V. set was increased by 30%, the number of T.V. sets sold decreased by 20%. What was the effect on revenue?
- (ii) A sum of money at simple interest amounts to Rs. 2,800 in 2 years and to Rs. 3,250 in 5 years. Find the rate of interest.
- (iii) A monkey climbing up a greased pole ascends 20 m and slips 4 m in alternate minutes. If the pole is 96 m high, in what time the monkey will reach the top?
- (iv) Raju goes to Nasik to buy an article costing 15% less than that in Mumbai. He spends Rs. 150 on travelling and gains Rs. 150 after its sale in Mumbai. Find his profit %.

Please Turn Over

- (v) Raja can do a piece of work in 20 days while Ramesh can finish it in 25 days. Ramesh started working and Raja joined him after 10 days. In how many days the work is completed?
- (vi) Two men together start on a journey in the same direction. They travel 9 and 15 km. respectively daily. After travelling for 6 days the man travelling at 9 km/day doubles his speed and both of them finish the distance in the same time. Find the time taken by them to reach their destination.
- (vii) The population of a village has increased annually at a rate of 25%. If at the end of 3 years it is 10,000, find the number of the population in the beginning of the first year.

3. Answer any six questions:

- (i) A sells a scooter priced Rs. 36,000. He gives a discount of 8% on the first Rs. 20,000 and 5% on the next Rs. 10,000. How much discount can he afford on the remaining Rs. 6,000 if he is to get as much as when 7% discount is allowed on the total? 6x
- (ii) Rs. 180 are to be divided among 66 persons (men and women). The ratio of the total amount of money received by men and women is 5 : 4. But the ratio of the money received by each man and woman is 3 : 2. Find the number of men.
- (iii) In a joint stock business, the capitals of A, B and C are as  $\frac{1}{2} : \frac{1}{3} : \frac{1}{4}$ . After 4 months A withdraws half of his capital and after 8 months more the Profit is Rs. 2,024. Find, what profit A, B and C will have? 1. (a)  
(b)
- (iv) A reduction of 20% in the price of sugar enables a man to buy 500 gm. of sugar more for 1 rupee. What was the original price of sugar? 2. (a)
- (v) Some rupee, 50 p. and 25 p. coins make up Rs. 93.75 and their number are proportional to 3, 4 and 5. Find the number of each kind of coin. (b)
- (vi) In what ratio should tea at Rs. 80.5 per kg. be mixed with tea at Rs. 82.1 per kg. so that the price of each kilogram of the mixed tea may be Rs. 80.9? 3. (a)  
of Governme  
(b)
- (vii) Divide Rs. 2,600 into three parts such that the annual interest of 1st part @ 4%, 2nd part @ 6% and 3rd part @ 8% are same. 3. (a)  
(b)

4. Answer any three questions:

- (i) A container was filled with milk. 10 litres of the contents was taken out of it and it was filled with water. Again 10 litres of the contents was taken out of it and it was filled with water. In doing so that the ratio of milk and water was 144 : 25. Find the volume of the container. 8x
- (ii) In an election, 10% voters abstained from casting vote and 10% of the votes cast is declared illegal and cancelled. The winner candidate won by 4,860 votes getting only 54% of the legal votes. How many voters were there in the election centre? 4. What
- (iii) The product of 3 integer number is 800. The ratio of the 1st and the 2nd is 2 : 5. If 6 is added to both the 1st and the 2nd numbers and the 3rd number remaining unchanged, the product becomes 3200. Find the original numbers. 5. The  
entry system:  
(i) A
- (iv) A man borrowed Rs. 3,000 at 8% interest p.a. At the end of a year he repaid Rs. 1,200, partly as interest for the first year and partly to reduce the debt. At the end of the second year he repaid Rs. 1,300. Find the sum he should pay at the end of the third year to meet the interest and clear off the debt.

2006

## AUDITING AND ACCOUNTANCY

## PAPER VI

Time Allowed—3 Hours

Full Marks—100

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.

Answers may be given either in **English** or in **Bengali**, but all answers must be in one and the same language.

Answer five questions taking at least two from each group.

## Group A

1. (a) What do you understand by internal checking system? State the objectives of such checking system.  
(b) Describe a suitable system of internal check in respect of wage payments in a large manufacturing concern. 8+12
2. (a) As an auditor, how would you vouch the following items?  
(i) Assets acquired on hire purchase system.  
(ii) Bad debts recovered.  
(iii) Cash purchases.  
(b) Is there any difference between verification and valuation of assets? 15+5
3. (a) What is a government company? Describe the provisions of the Companies Act relating to the audit of Government companies. 12+8  
(b) How does Government audit differ from commercial audit?
4. What is an audit programme? How would you conduct the audit of a co-operative society? 4+16

## Group B

5. The following information is available from the books of a trader who maintains the same under single entry system:

(i) Assets and Liabilities:

	1.1.2005 (Rs.)	31.12.2005 (Rs.)
Fixed Assets	37,500	36,675
Sundry Debtors	?	30,625
Sundry Creditors	12,625	?
Stock-in-trade	31,250	15,625
Bank balance	3,125	16,375

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(ii) Details of other transactions during the year:

	Rs.
Cash collections from debtors	88,125
Cash sales	20,625
Paid in by the trader into the business	12,500
Addition to fixed assets	3,125
Drawings	7,500
Wages paid	33,625
Salaries paid	6,000
Telephone charges	1,625
Rent paid	5,000
Light and Power expenses	2,375
Sundry expenses	10,625
Total sales	1,20,625
Total purchases	37,500
Payments to creditors	38,125

The trader banks all receipts and makes payments through cheques.

Prepare Trading and Profit & Loss Account of the trader for the year ended 31st December, 2005 and a Balance Sheet as on that date showing your working in details. 20

6. The Account Sales received from an agent disclosed that the total sales effected by him during the year ended 31st March, 2006 amounted to Rs. 9,00,000. This included Rs. 6,25,000 for sales made at invoice price which is cost plus 25% and the balance at 10% over and above the invoice price. The agent incurred expenses amounting to Rs. 25,000 out of which a sum of Rs. 9,000 is recurring in nature. Forwarding expenses of the consignor totalled Rs. 24,000. The agent had remitted the balance due from him through Bank Draft after deducting the expenses, 10% commission on gross sales, bad debts Rs. 2,000 and Bills accepted by him for Rs. 1,00,000

The value of unsold stock at original cost lying with the agent as on 31st March, 2006 amounted to Rs. 1,00,000

You are required to prepare the Consignment Account and the Agent's Account in the books of the consignor showing your working in details. 15+

7. A and B were partners sharing profits and losses in the ratio of 3 : 2. Their Balance Sheet as on 31st March, 2006 was as follows:

Liabilities	Rs.	Assets	Rs.
Capitals:		Goodwill	10,000
A—50,000		Buildings	45,000
B—30,000		Furniture	8,000
	80,000	Stock	7,000
		Debtors	30,000
Creditors	10,000		
Bills Payable	5,000		
Bank Overdraft	5,000		
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On the above date, it was decided that A should retire and his son C should join the firm for one third share of profits. For the purpose of A's retirement firm's goodwill was valued at Rs. 30,000, Building at Rs. 60,000 and Furniture at Rs. 5,000, while a provision for the bad debts is to be made at Rs. 2,000. C was admitted on the condition that enough money should be introduced to enable A to be paid out and leave Rs. 5,000 cash for working capital, after clearing Bank Overdraft. B and C were to provide such sum as would make their capitals proportionate to their share of profit. A agreed to transfer from his dues, 50% of the amount required to be brought in by C as a gift to C.

Show the necessary ledger accounts and Balance Sheet of the new firm after giving effect to the above. 16+4

8. On 1st January, 2002 X obtained a mining lease and with effect from 1st January, 2003 he sub-leased part of the mine to Y.

Show the necessary ledger accounts in the books of X based on the following particulars:

Year		Lease	Sub-lease
2002	Tonnes raised	3,000	—
2003	"	14,000	2,500
2004	"	16,500	3,500
2005	"	14,500	4,500
	Royalty per tonne	Rs. 2	Rs. 3
	Minimum Rent per annum	Rs. 25,500	Rs. 11,000
	Short workings recoverable in following	3 years	2 years

20

Rs.

10,000

45,000

8,000

7,000

30,000

1,00,000