

2023-2024

LTD/II/23-24

ENGLISH

PAPER-I

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.*

*The figures in the margin indicate the full marks for each question.*

1. Attempt a précis of the following passage and add a suitable title.

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There are many fundamental categories in which we divide our world. The categories of hard and soft, big and small, positive and negative, acids and bases, east and west are among the ones we use to make sense of the world. It is as if our life is composed of many kinds of opposites that collide and collaborate to create a meaningful world for us. Even in a world where a lot of the binaries – traditional binaries – are becoming fuzzier, we make meaning largely through a combination of what is and what is not. One such fundamental division that lies under our nose but seldom receives any attention, perhaps for a very good reason, is that between consonants and vowels. It is a fundamental part of the structure of language. Alphabets are divided into these two categories across languages in the world. It is so familiar that we hardly give it a thought.

The division of sounds on this basis has perhaps to do with the differential nature of sounds that these two categories represent and the manner in which we produce them. The consonant is all hard sound, rigid in its matter-of-factness. It is compacted sound, full of pith. It represents all that is material and tangible. When consonants collide among themselves, they turn rough. The Czech phrase, 'strc prst skrz krk', which quite aptly means 'stick a finger down your throat' is a case in point.

One should receive the world of vowels differently. One could think of vowels as a form of punctuation that allows words to breathe phonetically. Vowels gently wash the consonants with laxative smoothness, allowing words not to stick with but roll off our tongue. The idea of the vowel is to insert time in language. They help a word lie back and unfurl itself with an air of relaxed ease. Vowel sounds are the ones we need not learn. We scream only in vowels; for the animal in us expresses itself best this way. Think of the roar of a lion or the whistle of a bird or the barking of a dog. Language is a form of complex code that sits on top of this natural fabric of communication. The consonant lends shape and direction to communication, while the vowel is our default mode of communication. Vowels connect the more important consonant sounds. Thus words bend, stretch, are able to elongate themselves and generally perform feats of high gymnastics largely because of vowels.

2. Write a short note on the threat AI (Artificial Intelligence) poses in today's world. 15
3. Write a letter to the editor of a newspaper complaining against the government apathy towards regulating the ripening of the fruit in all seasons in the local market with harmful ~~chemicals~~ or indiscriminate heating. 15
- [Write XYZ in place of your name, address, etc.]

2023-2024

## CONSTITUTION OF INDIA

## PAPER-II

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.*

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

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

1. Write short notes on the following:

2·5×4=10

- ✓ (a) Borrowing by the Government of India
- ✓ (b) Power to carry on trade under Article 298 of the Constitution of India
- ✓ (c) Suits and Proceedings under Article 300 of the Constitution of India
- ✓ (d) Money Bill

- \* 2. Write a critical note on the right to property. 20
- \* 3. Discuss the power and function of the Finance Commission of India. 20
- 4. Discuss the Law relating to succession of property, assets, rights, liabilities under the Constitution of India. 20
- \* 5. Discuss the power and function of Comptroller and Auditor General of India. 20

2023-2024

## GENERAL KNOWLEDGE AND CURRENT AFFAIRS

## PAPER-III

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.*

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

**GROUP - A***(Answer any five questions)*

- ✓ 1. Explain the role of the Bhagirathi-Hooghly river system in the economy of West Bengal. How does it influence trade and agriculture? What are its major tributaries? 2+2+1=5
- ✓ 2. Discuss the impact of deforestation in the Terai and Dooars region of North Bengal. How does this affect the local climate? Mention one major conservation initiative in this region. 3+1+1=5
- ✗ 3. Compare and contrast the Sundarbans delta with the Ganges delta. How does the ecosystem differ in these two regions? Which region is more prone to natural disasters? 3+1+1=5
- ✓ 4. Analyze the effect of climate change on West Bengal's agriculture. How is the change in monsoon patterns affecting crop production? Suggest one policy measure to mitigate its impact. 3+1+1=5
- ✓ 5. How do the topographical variations of West Bengal influence its economic activities? Why is the western plateau region less fertile than the Gangetic plains? Name a mineral found in the plateau region. 3+1+1=5
- ✓ 6. Examine the demographic pattern of West Bengal with reference to rural-urban migration. Why is Kolkata experiencing rapid urbanization? How does this affect infrastructure? 3+1+1=5

**GROUP - B***(Answer any five questions)*

- ✓ 7. Discuss the significance of India's Chandrayaan-3 Mission. How does it enhance India's space capabilities? What was its primary objective? 3+1+1=5
- ✓ 8. What are the key highlights of the National Education Policy (NEP) 2020? How does it differ from the previous education system? Name one major reform introduced in higher education. 3+1+1=5
- ✗ 9. Analyze the economic impact of India's G-20 Presidency in 2023. How did hosting the summit benefit India's global standing? Name the theme of the G-20 Summit held in New Delhi. 3+1+1=5

- ✓ 10. Explain the role of India's 'Vibrant Villages Programme' in strengthening border areas. How does it aim to counter China's border infrastructure development? Name a state where this program has been implemented. 3+1+1=5
11. How has India's Digital Public Infrastructure (DPI) contributed to economic growth? What is the significance of UPI in India's financial sector? 3+2=5
- ✓ 12. Discuss the recent reforms in India's defence sector under the 'Atmanirbhar Bharat' initiative. How has the indigenization of defence production impacted India's self-reliance? Name a major indigenous defence project launched recently. 3+1+1=5
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2023-2024

CIVIL AUDIT, ACCOUNTS AND SERVICE RULES  
PAPER-IV

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.*

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

*The figures in the margin indicate marks for each question.*

*Answer Question No. 1 which is compulsory and any 4 (four) from the rest.*

1. Answer any 10 (ten) questions from the following:

2×10=20

- ✓ (a) State the term 'Basic Pay' with reference to appropriate rules.
  - ✓ (b) Define 'Controlling Officer' in terms of West Bengal Service Rules, Part-II.
  - ✓ (c) Under what conditions is a 'Compensation Pension' granted to an officer?
  - ✓ (d) What is the minimum gratuity for a Government servant with service of 1 to 5 years?
  - ✓ (e) What are 'Deposit Works' with reference to appropriate rules?
  - ✓ (f) Which items of expenditure come under 'Contract Contingency'?
  - ✓ (g) What are the responsibilities of the Treasury Officer regarding accounting rules?
  - ✗ (h) Can a government employee open a bank account in a Commercial Bank for depositing Government money?
    - (i) What conditions apply to officers appearing for examinations required for eligibility for higher subordinate appointments?
    - (j) Explain the classification of transactions in treasury accounts according to the "Accounting Rules for Treasuries, 1992".
    - ✗ (k) What is the purpose of Form I.S.T.8 and Form I.S.T.9 in treasury accounts?
    - ✓ (l) What does the term 'Consolidated Fund' refer to?
    - ✓ (m) What is the primary role of the Reserve Bank of India concerning the Central Government's banking business?
    - ✗ (n) What are 'Adjusting Heads' in Public Account?
2. (a) Discuss the leave rules applicable to a government employee re-employed after retirement under the West Bengal Service Rules.
- (b) What is the process for carrying forward leave for government employees appointed substantively to permanent posts under these rules?

- (c) Identify the rules of the WBSR Pt. 1 which declares "Leave cannot be claimed as of right".  
10+6+4

3. (a) Explain the rules for calculating daily allowance when a government employee halts for more than 30 days at a particular location.
- (b) What is the admissibility of travelling allowance when a government employee is deputed for training at their headquarters?
- (c) How is daily allowance calculated for the period of transfer journey? 10+5+5

4. (a) Explain how the West Bengal Service Rules (WBSR) handle the death of a government employee under suspension before the conclusion of disciplinary proceedings.
- (b) What is the purpose of granting compassionate allowance under Rule 43 (I) of the WBSR-Part I?
- (c) Explain the conditions under which medical leave is granted to government employees as per WBSR. 5+5+10

5. (a) Explain the importance of "Expenditure in Public Interest" as per the WBFR.
- (b) Discuss the role of a Controlling Officer in maintaining fiscal discipline under the West Bengal Financial Rules (WBFR).
- (c) Under what conditions can "On Account Payment" be made according to WBFR? 8+8+4

6. (a) Write down the general limitations for withdrawal of money from the treasury of contingent charges.
- (b) What are the general duties of the Treasury Officers?
- (c) State the purposes for which the Treasury Officer may permit withdrawal from the treasury-linked bank. 7+7+6

7. (a) Differentiate between compliance audit and performance audit as per the West Bengal Audit Manual.
- (b) Define the following terms with reference to appropriate rules:  
(i) Earned Leave (ii) Half-pay Leave.
- (c) Which diseases qualify for 'Quarantine Leave'? 5+(5+5)+5

2023-2024

ARITHMETIC

PAPER-V

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.

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

1. Answer any 10 (ten) questions from the following:

2×10=20

(a) Simplify :

$$\frac{\left[ 3\frac{1}{4} \div \left\{ 1\frac{1}{4} - 0.5 \left( 2\frac{1}{2} - \frac{1}{4} - \frac{1}{6} \right) \right\} \right]}{4 \times \frac{1}{12}}$$

(b) Find the greatest 4-digit number such that when divided by 16, 24 and 36 leaves remainder 4 in each case.

(c) If  $\sqrt{3} = 1.732$ , then find the value of  $4 \left( \sqrt{192} - \frac{1}{2} \sqrt{48} - \sqrt{75} \right)$  correct upto three places of decimal.

(d) Find the greatest number among  $3^{50}$ ,  $4^{40}$ ,  $5^{30}$ .

(e) Find the value of  $\frac{(m-n)^3 + (n-r)^3 + (r-m)^3}{6(m-n)(n-r)(r-m)}$ .

(f) The sum of a non-zero number and 4 times its reciprocal is  $\frac{17}{2}$ . What is the number?

(g) A number increased by  $22\frac{1}{2}\%$  gives 98. What is the number?

(h) If the cost price of an article is 80% of its selling price, what is the profit percentage of the article?

(i) In what time will Rs. 72 become Rs. 81 at  $6\frac{1}{4}\%$  per annum simple interest?

(j) A does 20% less work than B. If A can complete a piece of work in  $7\frac{1}{2}$  hrs then B can do it in how many hours?

(k) If speed of  $3\frac{1}{3}$  m/sec is converted to km/hr, then what is the speed in km/hr?

(l) If the measures of two diagonals of a rhombus are 12 cm and 16 cm, what is its area?

2. Answer any 8 (eight) questions from the following:

4×8=32

(a) What is the equivalent single discount for two successive discounts of 10% and 10%?

(b) Simple interest on a certain sum for 6 years is  $\frac{9}{25}$  of the sum. What is the rate of interest?

(c) A sum of money at compound interest doubles itself in 15 years. It will become eight times of itself in how many years?

(d) Evaluate :  $\frac{(0.05)^2 + (0.41)^2 + (0.073)^2}{(0.005)^2 + (0.041)^2 + (0.0073)^2}$

(e) If  $x$  is a digit such that  $5824x$  is divisible by 11, then what is the value of digit  $x$ ?

(f) Find the square root of  $\frac{\left(3\frac{1}{4}\right)^4 - \left(4\frac{1}{3}\right)^4}{\left(3\frac{1}{4}\right)^2 - \left(4\frac{1}{3}\right)^2}$ .

(g) The HCF of two numbers is 96 and their LCM is 1296. If one of the numbers is 864, then what is the other number?

(h)  $\frac{1}{10}$  of a rod is coloured red,  $\frac{1}{20}$  orange,  $\frac{1}{30}$  yellow,  $\frac{1}{40}$  green,  $\frac{1}{50}$  blue,  $\frac{1}{60}$  black and the rest is violet. If the length of the violet portion of the rod is 12.08 m, what is the length of the rod?

(i) If the average of  $x$  and  $\frac{1}{x}$  ( $x \neq 0$ ) is  $M$ , then find the average of  $x^2$  and  $\frac{1}{x^2}$ .

(j) A number is increased by 10% and then it is decreased by 10%. Find the net change in the number.

(k) Two numbers are in the ratio 5 : 7. If 9 is subtracted from each of them, their ratio becomes 7 : 11. What is the difference of two numbers?

(l) On selling an article for Rs. 651, there is a loss of 7%. What is the cost price of the article?



3. Answer any 8 (eight) questions from the following:

6×8=48

- ✓ (a) A, B, C enter into a partnership with shares in the ratio  $\frac{7}{2} : \frac{4}{3} : \frac{6}{5}$ . After 4 months, A increases his share by 50%. If the total profit at the end of the year is Rs. 43,200, then what is B's share in the profit?
- ✗ (b) Fatimabibi deposits Rs. 500 on the first day of every month in a monthly saving. In this way, she has deposited for 5 years. If the rate of simple interest is 5% per annum, then determine the total interest earned by Fatimabibi after 5 years.
- ✓ (c) A man bought 20 dozen eggs for Rs. 720. What should be the selling price of each egg, if he wants to make a profit of 20%?
- ✓ (d) In what time will Rs. 1000 amount to Rs. 1331 at 20% per annum, compounded half yearly?
- ✓ (e) A jar has 40 L milk. From the jar, 8 L of milk was taken out and replaced by an equal quantity of water. If 8 L of newly formed mixture is taken out of the jar, what is the final quantity of milk left in the jar?
- ✓ (f) 10 persons can make 20 toys in 12 days, working 12 hours per day. Then, in how many days can 24 persons make 32 toys, working 16 hours per day?
- ✓ (g) If radius of a cylinder is decreased by 4%, while its height is increased by 2%, then what will be effect on volume?
- (h) If  $\frac{61}{19} = 3 + \frac{1}{x + \frac{1}{y + \frac{1}{z}}}$ , where  $x, y, z$  are natural numbers, what are the values of  $x, y, z$ ?
- (i) The external fencing of a circular path around a circular plot of land is 33 m more than its interior fencing, what is the width of the path around the plot?
- (j) The difference between simple and compound interest compounded annually, on a certain sum of money for 2 years at 4% per annum is Re. 1.00. What is the sum of money?

(k) Three bells ring simultaneously at 11 am. They ring at regular intervals of 20 mins, 30 mins and 40 mins, respectively. After how much time all the three bells ring together next?

(l) What is the least fraction to be subtracted from the expression

$$\frac{3\frac{1}{4} - \frac{4}{5} \text{ of } \frac{5}{6}}{4\frac{1}{3} \div \frac{1}{5} - \left(\frac{3}{10} + 21\frac{1}{5}\right)} \text{ to make it an integer?}$$

(m) If  $\frac{2^{n+4} - 2 \cdot 2^n}{2 \cdot 2^{n+3}} + 2^{-3} = x$ , then what is the value of  $x$ ?

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2023-2024

## 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.*

*The figures in the margin indicate the full marks for each question.*

*Answer any five questions taking at least two from each group.*

20×5=100

**Group-A**

- ✓ 1. (a) What is Internal Control System? Write its objectives. State its difference with Internal Audit. 10  
(b) "The essence of audit is vouching."— Discuss. 10
- ✓ 2. (a) As an Auditor, how would you verify the following assets? 10  
(i) Goodwill, (ii) Patent, (iii) Investment, (iv) Leasehold Land 10  
(b) Briefly describe the duties of an auditor in respect of (i) issue of bonus shares and (ii) issue of right shares with due regard to the provisions of the Companies Act. 10
3. (a) What are the objectives of preparing an audit programme? What are the points of considerations before preparing an audit programme? 10  
(b) What is Post-Balance Sheet-event? What is meant by secret reserve of a Balance Sheet? 10
4. (a) Discuss the important factors which an Auditor will consider while conducting the audit of a Government College. 10  
(b) State the Provisions of the Companies Act, 2013, regarding contents of Audit Report. Distinguish between Audit Report and Audit Certificate. 10

**Group-B**

5. (a) Sagar, whose accounting year ends on 31st May, 2022, consigned 100 bags of sugar, each bag costing ₹ 300, to Subronil of Mumbai on 1st April, 2022. He had paid ₹ 500 towards freight and insurance. 15 bags were damaged in-transit and on 6th April, 2022 the consignor had received ₹ 1000 on account of the damaged bags from the insurance company.  
Subronil took delivery of the goods on 10th April, 2022 and immediately accepted a bill drawn on him for ₹ 20,000 for 60 days. On 31st May, 2022 the consignee reported that—  
(i) 70 bags were sold at ₹ 350 per bag;

- (ii) the damaged bags were sold at ₹ 110 per bag; and  
 (iii) he had incurred the following expenses:

	₹
Godown rent	700
Clearing charges	1,000
Carriage outwards	300

He is entitled to a commission at 10% on the sale proceeds of all goods excepting damaged goods.

Assuming that Subronil remits the balance by bank draft on 31st May, 2022, show Consignment Account and Consignee Account in the books of Sagar. 20

6. The following is the Balance Sheet of Palit Ltd. as on 31st March, 2022 :

<u>Equity and liabilities</u>	₹
<u>Shareholders fund :</u>	
Share capital	3,00,000
Reserve and surplus	2,20,000
<u>Current liabilities :</u>	
Trade Payables	10,000
	<u>5,30,000</u>
<u>Assets</u>	₹
<u>Non-current assets :</u>	
Fixed assets	3,10,000
Investments	1,00,000
<u>Current assets :</u>	
Inventories	25,000
Trade receivables	27,000
Cash and cash equivalents	68,000
	<u>5,30,000</u>

**Notes to accounts :**

(1) Share capital :

Issued, subscribed and fully paid :

10,000 10% preference shares of ₹ 10 each	1,00,000
20,000 equity shares of ₹ 10 each	2,00,000
	<u>3,00,000</u>

(2) Reserves and Surplus

	₹
Securities premium	80,000
General reserve	1,20,000
Surplus account	20,000
	<u>2,20,000</u>



The company decided to redeem the 10% preference shares on the following term :

- (i) Preference share are to be redeemed at a premium of 10%.
- (ii) To meet the cash requirements of redemption, the company sold a portion of the investments, so as to leave a minimum cash balance of ₹ 30,000.
- (iii) Investments were sold at 90% of cost.
- (iv) After the redemption, the company issued bonus shares in the ratio of one share for every equity share held.

You are required to show the Journal entries and prepare a Balance Sheet as per schedule III immediately thereafter. 20

7. From the following information prepare Sales Ledger Adjustment Account and Bought Ledger Adjustment Account in the General Ledger : 20

<u>On 1.1.2022 :</u>	<u>Dr.</u> <u>₹</u>	<u>Cr.</u> <u>₹</u>
Balances on Bought Ledger	5,000	48,000
Balances on Sales Ledger	70,940	1,120
<u>On 31.12.2022 :</u>		<u>₹</u>
Purchases		2,70,000
Purchase Returns		10,000
Total Sales		3,84,000
Cash Sales		<del>20,000</del>
Sales Return		5,000
Cash received from Customers		3,12,000
Discount allowed		5,600
Cash paid to Suppliers		2,40,000
Transfer from Sales Ledger to Bought Ledger		10,400
Provision for Doubtful Debts		4,580
* Cash paid to customers, received by mistake		920
Discount received		3,600
Bill Receivable received		20,000
Bills Payable issued		11,200
Bills Receivable dishonoured		3,000
Bought Ledger balances (Dr)		5,200
Sale ledger balances (Cr)		6,860

8. From the following particulars taken from the books of Mr. Mitra, prepare a Trading and Profit and Loss account for the year ended 31st December, 2022 and a Balance Sheet as on that date : 20

	₹
Sundry Debtors	52,000
Sundry Creditors	22,000
Cash in Hand	2,392
Furniture	3,500
Motor Car	22,000
Purchases	1,45,000
Sales	2,92,000
Sales Returns	2,600
Salaries	8,420
Opening Stock	11,400
Motor Car expenses	6,108
Rent, Rates and Taxes	3,600
(Insurance premium (annual) paid on 1.10.2022)	2,400
Cash at Bank	6,200
Machinery	24,000
Wages	23,600
General expenses	2,680
Carriage Inward	2,040
Carriage Outward	1,630
Fuel and Power	6,430
Mitra's Capital	20,000
Drawings	8,000

The following information is relevant:

- (i) Closing Stock ₹ 35,000
- (ii) Goods worth ₹ 2,000 were distributed as free samples.
- (iii) ₹ 1,000 paid for erection of machinery was debited to Wages Account.
- (iv) Write off further bad debts ₹ 3,000 and create a Provision for Doubtful Debts at 5% of Sundry Debtors.
- (v) Depreciate Furniture and Machinery by 10% and Motor car by 20%.
- (vi) Commission of ₹ 3,600 has been earned but not received till the close of accounting year.
- (vii) An amount of ₹ 10,000 was borrowed from Mr. Mitra on 1st July, 2022 and it was returned on 31st December, 2022. However, interest at 10% p.a. still remains unpaid.