

2007

PAPER I - ENGLISH

Time Allowed : 1½ Hours

Full Marks - 50

1. Give a precis of the following passage and add a suitable title to it.
(Use the special sheet provided for the purpose)

20+5

The selection of India as the Guest of Honour at the prestigious Frankfurt International Book Fair has acquired for our country the tag of an emerging book-publishing nation. The official press release says that in the "twenty years since India was the first guest of honour, the Indian book-market has changed beyond recognition. With more than a billion citizens, 80,000 new books on the market each year and 22 official languages, its buoyant book trade will be under the spot light at the Fair. Publishers have been quick to single out India as an area of enormous growth". Earlier UNESCO and international publishers' association declared Delhi as the World Book capital for the year 23 April, 2003 --22 April, 2004.

India's achievements are often measured in terms of the number of books published. But it must be remembered that India has the unique distinction of being the only nation which not only publishes books in English and in 22 official languages but also in a number of minor languages, such as Mizo, Angami, Gorkhail, Kokabarak (Tripura), Santhali and Tulu. The linguistic dispersal of publication activities makes it rather difficult to make an overall assessment of the publishing industry which consists of a large number of language publishers in different states. A linguistic group is aware of the nature of the publications in its own language and English. The literature on the subject is also scanty. The only survey of Indian book industry was conducted way back in 1976 by the National Council of Applied Economic Research. The first ever attempt to present a broad over-view of the Indian publishing scene was made by the Federation of Indian Publishers. The outcome was the commemorative volume, 50 Years of Indian Publishing since Independence (1998). Although it provides some insights into language publishing the accounts are rather sketchy.

This is unfortunate because the proper enforcement of the provisions of the two relevant Acts -- The Press and Registration of Books Act, 1867, and the Delivery of Books and Newspapers (Public Libraries) Act, 1954, -- could have provided not only language-wise annual outputs of books, but also a comprehensive national bibliography of books in all languages.

The post-independence publishing activities may be grouped into public and private sectors. A large variety of organizations and institutions are in the public sector. Five important names are (1) Department of Publications (Ministry of Works and Housing), (2) Publication Division (Ministry of Information and Broadcasting), (3) National Book Trust India (4) Sahitya Academy, (5) National Council of Educational Research and Training. While the Department of Publication and the Publication Divisions are Government outfits, the other three are autonomous (semi-government) entities fully funded by the Union Government. The Departments of Publications is the publisher of official documents of the Union Government. The state governments have also similar departments. Both the National Book Trust and the Publications Divisions bring out low priced books of general interests on a variety of subjects both in English and Indian languages. Other categories of public sector publishers include survey organizations, research councils, autonomous research establishments and different universities publications, though publications of Indian universities are limited in comparison with those in UK and USA.

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The private sector dominates the book publishing industry. In the pre-independence days, it was dominated by foreign companies, first the British and later by American publishers. After Oxford and Cambridge University presses, Longman, Macmillan, the US book companies started reprinting American titles in India at a cheaper price in the post-independence time. Both the British and the US publishers continue to have long-standing interest in the ever growing Indian market for English language publications. They are now represented in India in several forms -- branches, subsidiaries or agencies.

Translation of literature of one language into another introduces people to other cultures and help building bridges between languages. Now there is a long list of works of many eminent Indian language authors translated into English. Both N B T and Sahitya Academy, on the other hand, undertake the publication of translations from one Indian language into another.

Book exhibitions (now fashionably called "Book Fairs"), have long been considered as a means for promoting what may be called "book culture". It must be said to the credit of the N B T that it formalized holding regular book fairs across the country. Another innovation for sales promotion is the opening of book store chains in major cities.

2. Make notes on the following issues on the basis of the material supplied by the passage referred to in Question No.1. 2.
5+5
 - (a) The Problem of Publication in Provincial Indian Languages in India. 3.
 - (b) The Different outfits of English Publications in India. 3.

3. An officer was entrusted with the task of supervising the work of construction of a bridge joining two vital parts of a district town separated by a small river. The mandatory period for completion of the project was eight months. After the elapse of one year as the project remained still incomplete with all the allotted money granted by the Government run out, the same officer was issued a show-cause notice by the respective governmental authority. Write an explanatory letter by which the same officer may defend himself/herself. 4.
5.

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PAPER- II - 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 short notes on the following :
 - (a) Powers of Parliament in respect of the enactment of the Budget. 5x4
 - (b) Case for separation of accounts from audit.
 - (c) Constitutional provisions to safeguard the rights and interests of the tax-payer in the field of financial administration.
 - (d) Right to Property. 15

2. Discuss the appointment, conditions of service and functional areas of the Comptroller and Auditor General of India. 15

3. Examine the functions of the Public Accounts Committee and the Estimates Committee in the field of financial administration. 15

4. What is a Money Bill? Discuss the legislative procedure involved in the passage of Money Bills. 5+10

5. Discuss the scheme of distribution of revenues between the Union and the States in India. 15

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PAPER III - GENERAL KNOWLEDGE AND CURRENT AFFAIRS

Time Allowed : $1\frac{1}{2}$ 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 marks for each question.
All questions carry equal marks.

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

1. On the bank of which river the town Haldia is situated? Which island near Haldia has been selected by the government of West Bengal for the proposed Chemical Hub Project? 1 + 1
2. Who is the present Vice President of India? Who was the NDA candidate pitted against him in the election to the post. 1 + 1
3. What is the highest mountain peak in West Bengal? Which famous pass in the Sikkim border between India and China was reopened in 2006 for trade? 1 + 1
4. Who shared the 2007 Nobel Peace Prize with Al Gore? Who was the first instrumental musician to receive the Bharat Ratna Award? 1 + 1
5. Who is the present Chairman of the Securities and Exchange Board of India (SEBI)? Whom did he succeed? 1 + 1
6. What was the venue of the historic Third Cricket Test match which India won against Australia on January, 2008? Who was adjudged Man of the Match in this Test? 1 + 1

P. T. O.

B. Answer any five questions:

1. Write a few lines on the Dooars/Duars region of West Bengal. Name two major rivers passing through this region? 6 + 2
2. How are the items of receipts and expenditures classified between revenue and capital accounts of the Union Budget in India? Which item involved the largest amount of revenue expenditure in the last Union Budget? 6 + 2
3. Where is the largest mangrove forest in the world located? Write a few lines on this forest. 2 + 6
4. Write a short note on the "123 Agreement". On what grounds did Left Parties oppose it? 6 + 2
5. Briefly comment on the recent appreciation of Indian rupee against US dollar? How does it affect Indian software companies? 6 + 2
6. What is "Global warming"? What are the major effects of climate change on India according to the findings of the Inter Governmental Panel on Climate Change? 2 + 6

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

Answer any five questions:

- Q.No.1 (a)** How the pay and allowances of a Govt. Servant under suspension is regulated?
(15 marks)
- Q. No.1 (b)** What kind of recoveries can be made from the subsistence allowance paid to Govt. Servant in the same ways as from his salary?
(5 marks)
- Q. No.2** Describe the detail provisions for grant of Study Leave to the Government servants envisaged in The West Bengal Service Rules, Part - I.
(20 marks)
- Q. No.3** What are the different kinds of TA which can be drawn by Govt. employees in different circumstances?
(20 marks)
- Q. No.4** What are the Standards of Financial Propriety to be observed by an officer incurring expenditure from Public Funds?
(20 marks)
- Q. No.5** Describe the rules and instructions governing the purchase of stores.
(20 marks)
- Q No.6** What are the general instructions for handling Cash to be followed by the Officer receiving Govt. moneys and payment of such money into Govt. Account?
(20 marks)
- Q. No.7** Describe the principles governing the allocation of expenditure between Capital and Revenue.
(20 marks)
- Q. No.8** Write short notes on :-
a) Compensation Pension;
b) Invalid Pension;
c) Superannuation Pension;
d) Retiring Pension.
(5 X 4 marks)

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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:

- (a) The ratio of two numbers is 3:4 and their H.C.F. is 4. Find out their L.C.M.
- (b) Of the two numbers, if the first be increased by 15% and the second be decreased by 10% the two numbers become equal; what is the ratio of the first number to the second?
- (c) A man makes a profit of 20% on sale price. How much per cent does this represent on cost price?
- (d) A man spends his three months income in four months time. What is the ratio of his monthly income and annual savings?
- (e) The price of a pen was first increased by 15% and after that its price was reduced by 10%. How much per cent was its price increased or decreased ultimately?
- (f) Simplify : $\frac{1}{6} + \frac{1}{12} + \frac{1}{20} + \frac{1}{30} + \frac{1}{42} + \frac{1}{56} + \frac{1}{72} + \frac{1}{90}$
- (g) Write down the greatest and least of the following numbers :
 $\sqrt{3}$, $\sqrt[3]{6}$, $\sqrt[4]{10}$, $\sqrt[6]{15}$
- (h) In a type of german silver the ratio of copper, zinc and nickel is 4:3:2. How much zinc should be added to 54 Kg of such german silver to make the ratio 6:5:3?
- (i) The expense of a family on food is 80% of the total monthly expenditure. The rest of the expenditure incurs on house rent. If the house rent is Rs. 2000, find the monthly expenditure of the family.
- (j) A train of length 75 metres runs with a speed of 60 km/hr. Find the time required by the train to cross a signal post.
- (k) If A:B = 1:2, B:C = 4:5 and C:D = 2:3, find A:D. 2x10

2. Answer any five questions :

- (a) When the price of coal was increased by 20%, a family reduced the consumption of coal by 20%. What was its effect on expense for coal?
- (b) A man took a loan of Rs. 5000 at the rate of 9% simple interest per annum and another loan of Rs. 5000 at the rate of 10% simple interest per annum just after one year. After how many years of the first loan the interest for both the loans be equal?

P. T. O.

: 2 :

2. (c) A dog ran behind a hare when it saw the hare from a distance of 150 metres. The hare at once started to run away. Now during the same period of time the hare runs 5 metres and the dog runs 7 metres. Find the distance to be run by the dog to catch the hare. 3.
- (d) A cobbler sells two pairs of shoes at the same price. On one pair he makes a profit of 10% and on the other he suffers a loss of 10%. Find his gain or loss percent on the whole transaction.
- (e) In a project of food for work a team of 300 workers starts building a village road under the leadership of the village-panchayat. After 12 days it was found that only $\frac{2}{7}$ th part of the work was completed. To complete the rest in 25 days how many more men should be employed? 4.
- (f) An electric train and a diesel train were standing on two parallel lines at the same station. Then they began to move at the same moment with the speeds of 72 km/hr. and 60 km/hr. respectively. The electric train had to remain stopped for a certain period on the way due to power-cut. But both of them arrived at the next station simultaneously after 2 hours 48 minutes. Find the duration through which the electric train had to remain stopped.
- (g) The population of a town increases by 10% at every 5 years. What was the population in the year 1990, if it is 134310 in the year 2000? 4×5

3. Answer any six questions :

- (a) A person takes a loan from a bank at the rate of 12% simple interest per annum to purchase two houses. After two years he sells one for Rs. 56,200 and the other for Rs. 51,800. In this transaction he gains 20% on the cost price of the houses after paying back loan with interest. What was the sum of the loan?
- (b) The ratio of land and water of whole of the earth is 1:3 and the ratio of same in the northern hemisphere is 2:3. Find the ratio of same in the southern hemisphere.
- (c) A starts a business with a capital of Rs. 5,000. B and C join the business after 3 and 5 months respectively. If B invests Rs. 6,000 and C Rs. 8,000 in the business and if the profit amounts to Rs. 3,400 in one year, how much profit should each get?
- (d) In an examination, 60% of the examinees passed in English and 70% of the examinees passed in Mathematics, but 20% of the examinees failed in both the subjects. If 2500 examinees passed in both these subjects, how many examinees appeared in the examination?
- (e) In a box, there are some coins of values of one rupee, fifty paise and twenty-five paise and their total number is 450. If the ratio of the total values of these three types of coins be 8:5:3, find the number of each type of coins in the box.

: 3 :

- (f) A tea merchant prepares a special blend by mixing Darjeeling tea of Rs. 200 per Kg and Assam tea of Rs. 140 per Kg in the ratio 2:5. If he sells this quality of blend tea at Rs. 176 per Kg, then what will be his profit or loss per cent?
- (g) A man borrows Rs. 2500 on the condition that if he repays the loan within 3 years, he will have to pay simple interest @ 5% per annum, but if he repays after 3 years, he will have to pay simple interest @ 6% per annum for the period after 3 years. He paid Rs. 3175 to clear his debt. Find after how many years he did clear his debt. 6x6

4. Answer any three questions :

- (a) Three containers are full of milk and water mixture. The ratio of the volumes of three containers are 4:3:2. The ratio of the volumes of milk and water in the three containers are 4:5, 3:2 and 3:4 respectively. If from the three containers $\frac{1}{2}$, $\frac{1}{3}$ and $\frac{1}{4}$ part are respectively mixed then find the ratio of milk and water in this mixture.
- (b) 30% voters in an election abstained from voting but remaining voters exercised votes with 2% votes declared invalid. Three contestants A, B, C contested in the election. Securing 41% of valid votes, A defeated B by a margin of 686 votes. Find total number of voters if votes polled in favour of C were 13034.
- (c) Income tax on annual income of a person is nil upto Rs. 50,000. Tax on next Rs. 10,000 is at the rate of 5% and that on next income is at the rate of 10%. If the person gives Rs. 2000 as income tax yearly, then find his average monthly income for that year.
- (d) A sum of money amounts to Rs. 944 in three years at simple interest. If the rate of interest per annum increases by 25% the said sum of money amounts to Rs. 980 in the same period. Find the rate of interest and the sum. 8x3

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PAPER - VI - AUDITING & ACCOUNTANCY

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 are the considerations to be kept in mind by an auditor before commencement of an audit?
(b) What are the advantages and disadvantages of test checking?
12+8
2. (a) What do you understand by the window-dressing of Balance Sheet?
(b) Explain the significance of the term "True and Fair View" under the Companies Act, 1956.
8+12
3. What are the special steps involved in conducting the audit of an Educational Institution?
20
4. (a) What are the statutory provisions in respect of the appointment and remuneration of the auditor of a Limited Liability Company?
(b) "An auditor has no liability for negligence in the conduct of an honorary audit" - Comment.
12+8

Group - B

5. Glass, Cutlery, etc. : Balance on 1.1.2007 Rs. 14,000
Glass, Cutlery, etc. : Purchased during the year Rs. 8,000.
Depreciation is to be charged on the above assets as follows :
1/5th of their values is to be written off in the year of purchase and 2/5th in each of the next two years. Of the stock of Glass, Cutlery, etc. as on 1.1.2007 (Rs. 14,000) one-half was one year old and the other half two years old.

You are asked to find out the total depreciation to be charged to Profit & Loss Account for the year 2007 and to prepare the Glass, Cutlery, etc. Account and the Depreciation Account since 2005 assuming that the purchases were made on 1st January. Also show the Balance Sheet as on 31.12.2007 giving the above effects.

20

6. The following purchases were made during the year 2007 by a business house having three departments :

Department A	4000 units	} at a total cost of Rs. 4,00,000
Department B	8000 units	
Department C	9600 units	

 Stock on 1.1.2007 were - Departments: A - 480 units, B - 320 units and C - 608 units.

Sales during the year were - Departments : A - 4080 units @ Rs. 24 each, B - 7680 units @ Rs. 27 each, C - 9984 units @ Rs. 30 each.

The rate of Gross Profit is the same in each case. Total departmental expenses of Rs. 48,000 were to be apportioned to various departments in the ratio of 1:2:2.

Prepare the Departmental Trading Account for the year ended 31.12.2007.

7. (a) What is Average Clause contained in a fire insurance policy?
 (b) A fire occurred on 15th September, 2007, in the premises of CAB Co. Ltd. From the following figures, calculate the amount of the claim to be lodged with the insurance company for loss of stock :

	<u>Rs.</u>
Stock at cost as on 1.1.2006	20,000
Stock at cost as on 1.1.2007	30,000
Purchases in 2006	40,000
Purchases from 1.1.06 to 15.09.07	88,000
Sales in 2006	60,000
Sales from 1.1.06 to 15.09.07	1,05,000

During the current year cost of purchases have risen by 10% above last year's level. Selling prices have gone up by 5%. Salvage value of stock after fire was Rs.2000.

5+15

8. (a) Explain the advantages of Self Balancing System.
 (b) The following information are extracted from the books of Shri Bancharam for the year ended 31.03.07 :

	<u>Rs.</u>
Sales	3,80,800
Purchases	3,26,000
Return Outward	14,000
Cash received from debtors	1,78,200
Bills Payable accepted	1,22,000
Return Inward	17,600
Cash paid to Creditors	1,86,000
Bills receivable received	1,36,000
Discount received	4,000
Bad Debts written off	24,000
Reserve for discount on debtors	2,000
Discount allowed	1,800
Transfer from purchase ledger	26,600

The total of the Sales Ledger balances on 1.4.06 was Rs.90,600 and that of Purchase Ledger balances on the same date was Rs.78,600.

Prepare Sales Ledger Adjustment Account in General Ledger and Purchase Ledger Adjustment Account also in General Ledger.

5+15