2013

PAPER-I-ENGLISH

Time Allowed : 1½ Hours   Full Marks : 50

1. Attempt a precis of the following passage and add an appropriate
    title to it :   25

    Human language seems so complex, multidimensional, and richly
    evocative that one is tempted to think that almost the entire
    brain, or large chunks of it at least, must be involved. After
    all, even the utterance of a single word like 'rose' evokes a
    whole host of associations and emotions : the first rose you
    ever got, the fragrance, rose gardens you were promised, rosy
    lips and cheeks, thorns, rose-coloured glasses, and so on.
    Doesn't this imply that many far-flung regions of the brain
    must cooperate to generate the concept of a rose ? Surely the
    word is just the handle, or focus, around which swirls a holo
    of associations, meanings, and memories.

    There's probably some truth to this, but the evidence from
    aphasics such as Dr. Hamdi suggests the very opposite - that the
    brain has neural circuits specialized for language. Indeed, it
    may even be that separate components or stages of language
    processing are dealt with by different parts of the brain,
    although we should really think of them as parts of one large
    interconnected system. We are accustermed to thinking of
    language as a single function, but this is an illusion. Vision
    feels like a unitary faculty to us as well, yet seeing relies
    on numerous, quasi-independent areas. Language is similar.
    A sentence, loosely speaking, has three distinct components,
    which are normally so closely interwoven that they don't feel
    separate. First, there are the building blocks we call words
    (lexicon) that denote objects, actions, and events. Second,
    there is the actual meaning (semantics) conveyed by the sentence.
    And third, there is synctactic structure (loosely speaking,
    grammar), which involves the use of function words and recursion.
    The rules of syntax generate the complex hierarchical phrase
    structure of human language, which at its core allows the
    unambiguous communication of fine nuances of meaning and
    intention.

    Human beings are the only creatures to have true language.
    Even chimps, who can be trained to sign simple sentences can't
    come close to complex sentences. The seemingly infinite flexi-
    bility and open-enedness of our language is one of the hall-
    marks of the human species. In ordinary speech, meaning and
    syntactic structure are so closely intertwined that it's hard
    to believe that they are really distinct.

-: 2 :-

2. Draft notes (on the basis of the passage given in Q.No.1) on the following :- 5 + 5

(a) How does the author distinguish between 'lexicon' and 'semantics' ?

(b) What is the function of syntax ?

3. A state government sanctioned an amount of money for the construction of a bridge across a canal running between two villages. Though 50% of the money allotted had been disbursed on the condition that the bridge would be made accessible to the residents within ten months, apart from two pillars on either bank no progress was noticed even after six months. The state government issued a show-cause notice to the officer concerned department. Write a letter on behalf of the officer in charge of the assignment giving reasons for the delay.

15

2013

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 <u>English</u> or in <u>Bengali</u> but all answers must be in one and the same language.

Answer <u>Question No.1</u> which is compulsory and <u>any two</u> from the rest.

1.   Write notes on the following :-

   (a)   Public Accounts Committee (PAC).

   (b)   Role of Estimates Committee.

   (c)   Parliament controls on public expenditure in India.

   (d)   Consolidated and Contingency Funds of India and its operation.   5x4

2.   What is Money Bill ? What is the difference between Money Bill and a Finance Bill ? Discuss how the Finance Bill is passed in the Parliament.   15

3.   What is a Finance Commission ? Discuss the main functions of the State Finance Commission. How does the Parliament control the financial system in India ?   15

4.   Define the duties and powers of the Comptroller and Auditor-General of India in regard to Audit and show how the Constitution provides for his independence from Executive control.
                                          15

5.   How does the Parliament control the financial system in India ?   15

PAPER   III – GENERAL KNOWLEDGE AND CURRENT AFFAIRS

Time Allowed : 1½ Hours   Full Marks : 50

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only the questions attempted first up to the prescribed number
shall be valued and the remaining ones ignored.

Answers may be given either in <u>English</u> or in <u>Bengali</u>
but all answers must be in one and the same language.

Group – A

Answer <u>any five</u> in one/two words :

1.   Name the players who won the Golden Bat and Golden Ball
      awards respectively in the ICC Champions Trophy 2013.   1+1

2.   Who is the current Chief Justice of the Supreme Court ?
      Whom did he succeed ?   1+1

3.   What is the highest mountain peak of the state of West
      Bengal ? In which district Gorumara National Park is
      located ?   1+1

4.   What is the chief mineral product of West Bengal ? Name
      the cash crop of which West Bengal is the leading
      producer.   1+1

5.   Which political party is led by ex-cricketer Imran Khan
      in Pakistan ? Name the political party led by Prime
      Minister Nawaz Sharif.   1+1

6.   Which princely state was incorporated as a district of
      West Bengal ? Name the last ruler of that princely state.
                                                               1+1

Group – B

Answer <u>any five</u> questions.

7.   In which district of West Bengal mangrove vegetation is
      found ? What is the name of the region where mangrove
      forests occur ? Name any three types of trees mostly found
      here. How the vegetation adapt itself in such environment
      for survival ?   1+1+3+3

8.   Which area in West Bengal is known as the chicken's neck ?
      With which countries does West Bengal share international
      boundaries ? Point out any three major issues of concern
      in our relations with our eastern neighbor.   2+3+3

9.   What is the position of West Bengal among the states in
      India in paper production ? Name three places where large
      paper mills are located. What are the favourable factors
      for developing paper industry in Bengal ?   1+3+4

10.   Which Chinese Premier visited India in May 2013 ? Who is
      the President of China ? Comment briefly on the India-China
      border dispute.   1+1+6

P.T.O.

11.   What was the debut film of Rituparno Ghosh as a film
      director ? For which films he won the national awards
      for best direction ? In what sense his films were
      different from usual 'tollywood' genre ?   1+2+5

12.   What is the principal river of the state of West Bengal ?
      Name three important rivers which flow through North
      Bengal to join Brahmaputra. Write a brief note on the
      tidal rivers of West Bengal.   1+3+4

2013

PAPER-IV - CIVIL AUDIT, ACCOUNTS AND SERVICE RULES

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 <u>English</u> or <u>Bengali</u> but
all answers must be in one and the same language.

Answer <u>any five</u> questions.

1. (a) Explain general provisions on Receipt and Deposit   10
       of money into Government account.

   (b) Explain circumstances wherein direct appropriation
       of Departmental receipts for Departmental expenditure   10
       are allowed.

2. Write short notes on :
   (a) Contract contingencies.
   (b) Scale regulated contingencies.
   (c) Special contingencies.
   (d) Countersigned contingencies.   4x5
   (e) Fully vouched contingencies.

3. Explain provisions of West Bengal Treasury Rules, 2005   20
   relating to purchase of stores.

4. Explain provisions of West Bengal Financial Rules relating 20
   to preparation of Annual Budget Estimates.

5. What are all the conditions for counting service for   20
   increment ?

6. Explain general provisions relating to joining time.   20

7. Explain special kinds of leave.   20

8. Explain provisions of compulsory retirement.   20

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 <u>English</u> or in <u>Bengali</u> but all
answers must be in one and the same language.

1.   Answer <u>any ten</u> of the following questions :

(i)   By what greatest quantity will $2\tfrac{1}{3}$ metres, $4\tfrac{1}{5}$ metres
       and $8\tfrac{1}{6}$ metres be divided so that the quotients may
       be integer ?

(ii)   What least number must be added to 7891 to make the sum
       a perfect square ?

(iii) Which will be the least of the ratios 2:3, 4:7, 10:11 ?

(iv)   Ram had 30 marbles. Hari gave $\tfrac{1}{4}$ of his marbles to Ram
       and then both had equal number of marbles. Find the total
       number of marbles.

(v)   H.C.F.and L.C.M. of two numbers are 13 and 10400 respec-
       tively. One number is 416. Find the other number.

(vi)   Out of three numbers first and second numbers are 25%
       and 40% respectively less than the third number. How much
       percentage is the second number of the first ?

(vii) Find the least number of five digits which is divisible
       by 529.

(viii) Divide Rs.1800 among A,B and C such that A gets twice
       and C thrice as much as B.

(ix)   Product of two numbers is 3174 and one number is $\tfrac{2}{3}$ part
       of the other. Find the numbers.

(x)   In a mixture of 560 litres there are 56 litres of water.
       How much more water should be mixed so that total water
       contents will be $12\tfrac{1}{2}\%$ of the new mixture ?

(xi)   Simplify : $1 \div \left[1 + 1 \div \left\{1 + 1 \div (1+1 \div 2)\right\}\right]$ 2x10

2.   Answer <u>any six</u> questions :

(i)   Divide Rs.2600 into three parts such that interest of
       first part at the rate of 4 % per annum, interest of
       second part at the rate of 6 % per annum and interest
       of third part at the rate of 8 % per annum for the same
       period of time are equal.

(ii)   A made a profit of 25 % on cost price of a substance
       and B made a profit of 25 % on sale price of another
       substance. If the cost price of both substances are equal
       and difference between the profits is Rs.400 find the
       cost price of each substance.

(iii) Four persons started a partnership business. Investment
       of second person was twice as much as first person.
       Investment of third person was half the sum of the
       capital of first and second person and investment of
       fourth person was sum of the capital of first three
       persons. If the profit at the end of the year is Rs.36,000
       find the profit of each person.

(iv)   Ratios of land and water on the earth is 1:2 and ratios of land and water on the Northern hemisphere of the earth is 2:3. What will be the ratios of land and water on the Southern hemisphere of the earth ?

(v)   Rs.540 is distributed among 66 boys and girls in such a way that amount of money distributed between boys and girls are in the ratios 5:4 and money obtained by each boy and each girl are in the ratio 3:2. Find the number of boys.

(vi)   Pure milk contains 89% of water. A sample of milk is found to contain 90% of water. In that sample of 22 litres how much water was mixed from outside ?

(vii)   Simplify :

$$\frac{3 + \dfrac{1}{3}}{3 + \dfrac{1}{3 + \dfrac{1}{3 + \dfrac{2}{3}}}} + \frac{9}{17} \cdot \frac{Rs.7.60}{Rs.6.30} + \frac{5\frac{5}{8} \div \frac{2}{3} \times \frac{4}{5}}{5\frac{2}{3} \div \frac{4}{9} \text{ of } \frac{2}{3}}$$

4x6

3. Answer any four questions :

(i)   Volumes of three bottles are in the ratio 4:3:2. The bottles are filled with acid and water. Ratios of acid and water in the bottles are 3:1, 2:1 and 1:1 respectively. If 1/3 part of first bottle, 1/2 part of second bottle and 2/3 part of third bottle are taken to make a new solution. What will be the ratio of acid and water in the new solution ?

(ii)   A man purchased a property with Rs.36,000. He sold 1/3 of it at 20% loss, 2/5 of it at 25% profit. At how much percent of profit will he sell the remaining property if he makes 10% profit on the whole property ?

(iii)   In a cinema hall, there are two exits, one large and another small. If the spectators use both gates then $3\frac{3}{4}$ minutes is required to vacate the hall. When they use the larger gate only, the time required is 4 minutes less than the time taken, if they use the smaller gate only. Find the time required by the spectators to vacate the hall using each gate separately.

(iv)   Gold loses 5% of its weight when it is weighed by keeping it within water. Copper loses 11% of its weight when it is weighed by keeping it within water. An alloy of gold and copper weights 110 grams in air and 103.18 gms. in water. How much gold and copper are there in the alloy ?

(v)   A, B, C can do a work in 10 days, 12 days and 15 days respectively. They started together to do the work. But A went 5 days before and B went 3 days before the work came to an end. In how many days the work ended ?   6x4

4. Answer any four questions :

(i)   Two passengers together carry 8 quintal of goods. A certain quantity of goods is allowed to carry with each passenger without any fare. For excess goods one person pays Rs.8 and another person pays Rs.4. If any one of them carries 8 quintal of goods he pays Rs.14. How much quantity of goods each person carries ?

(ii)   A salesman sold a book at Rs.96 and made a profit in percentage equal to cost price. Find the cost price of the book.

(iii)   Grass of a field increases at a uniform rate each day.
        30 cows can graze the grass of the field in 80 days and
        36 cows can graze the grass of the field in 60 days. How
        many cows can graze the grass of the field in 45 days ?
        ⌐Take each cow grazes equal quantity of grass each day⌐

(iv)   Price of an article reduced twice consequtively at the
        same rate and came to Rs.16 from Rs.25. Find the rate
        of percentage at which the price was reduced each time.

(v)   Simple interest of a sum of money for three years is
        Rs.1200 at a certain rate of interest and compound
        interest of the same sum of money at same rate of
        interest for 2 years is Rs.832. Find the rate of interest
        per annum and the sum of money.   8x4

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 pres-
cribed 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.   a)   "Accounting is a necessity while auditing is
             luxury for business enterprises." - Do you
             agree ? Give reasons for your answer.

      b)   Discuss the different aspects of social object
             of audit.

      c)   What is Falsification of Accounts ? How is it
             generally committed ?

                                                    4+8+8

2.   a)   Define Vouching. What are the special points to
             which an auditor should pay his attention before
             accepting a voucher as valid one ?

      b)   How would you vouch the following payments ?

             i)   Payment to Creditors;
             ii)   Purchase of an investment;
             iii) Travelling expenses.   (3+5)+4x3

3.   a)   Distinguish between 'Profit' and 'Divisible
             Profit'. Discuss the principles underlying
             the term 'Divisible Profit'.

      b)   What are the auditor's duties as regards decla-
             ration and payment of dividend ?

                                                    10+10

4.   Write short notes on :

      a)   Contingent Liabilities;
      b)   Valuation of Assets;
      c)   Teaming and Lading;
      d)   Audit Committee.   5x4

5.   X of Kolkata consignees goods to Y in Mumbai, for
      sale at invoice price or over. Y is entitled to a
      commission of 5% on invoice price and 25% of any
      surplus price realized. X draws on Y at 90 days'
      sight for 80% of the invoice price, and upon sale.
      Y remits the balance of proceeds, after deducting
      his commission by sight draft.

      Goods consigned by X to Y in the year cost price of
      Rs. 10,450 including freight and were invoiced at
      Rs. 14,200. Sales made by Y were Rs. 13,380 and goods
      in his hand unsold at 31st December, represented an
      invoice value of Rs. 3,460 (original cost, including
      freight of Rs. 2,610). Sight drafts actually received
      by X from Y up to 31st December were Rs. 3,140. Others
      were in-transit.

      Prepare the necessary ledger accounts in the books
      of X and Y.   20

6. A limited company invited applications for 2,000 shares of Rs. 10 each at a premium of Rs. 2 per share payable as follows :

On application Rs. 2
On allotment Rs. 5 (including premium)
On first call Rs. 3
On final call Rs. 2

Applications were received for 3000 shares and allotment was made prorata to the applicants at 2,400 shares. Money overpaid on application was employed on account of sums due on allotment. A, to whom 50 shares were allotted, failed to pay the allotment money and on his subsequent failure to pay the first call his shares were forfeited. B, the holder of 60 shares failed to pay the two calls, and his shares were also forfeited after making the final call.

Of the shares forfeited 80 shares were sold to S, as fully paid for Rs. 9 per shares, the whole of A's shares being included.

Show journal, cash book entries and the liability side of the balance sheet.

6+10+4

7. A, B and C are partners in a firm and sharing profits and losses 4:3:3 respectively, decide to dissolve and appoint B to release 5% of the amounts realized from Stock and Debtors as his remuneration and is to bear all the expenses of realization.

The following is the Balance Sheet as on December, 31, 2012 the date of dissolution :

Liabilities	Rs.		Assets		Rs.
Creditors	5,90,000		Cash at Bank		15,000
Capital Accounts :			Debtors	4,55,000	
A 3,00,000			Less:Reserve		
B 2,00,000	5,00,000		for Bad Debt	25,000	
					4,30,000
			Stock		6,00,000
			Capital Accounts :		
			C Overdrawn		45,000
	10,90,000				10,90,000

B reports the result of realization :

Debtors realized Rs.3,50,000; Stock realized Rs.4,50,000; Goodwill was sold for Rs.20,000; Creditors were paid Rs.5,75,000 in full settlement. Outstanding Creditors Rs.5,000 had also been paid.

The expenses of realization came to Rs.6,000 which B met personally. A and B agree to receive from C Rs.30,000 in full settlement of the firm's claim against him.

Show the necessary ledger accounts (assuming the Garner Vs. Murray principle is applied).

20

8. a) What is "Double Account system" ? Explain the purpose of creating reserve for unexpired risk in Insurance Business.

    b) Mention five names of the statutory books of accounts of a company under Indian Companies Act., 1956.

10+10