

2015
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 any five questions taking at least two from each group.

Group A

1. (a) Briefly discuss the provisions regarding audit of Government companies.
(b) Explain the concept of audit materiality. Also state the relationship between materiality and audit risk.
[10 + 10 = 20]
2. Prepare an audit programme for the audit of a Government hospital. 20
3. How will you vouch / verify the following and what are the important allied aspects to be considered?
(a) Work-in-progress;
(b) Contingent liabilities;
(c) Self constructed assets;
(d) Trade Debtors
[5 x 4 = 20]
4. Elucidate, how as an auditor should satisfy himself that all incomes arising from the following sources are duly received and accounted for :
(i) Rental of several leased property;
(ii) Sale of scrap
[10 + 10 = 20]

Group B

5. At the beginning of the financial year on 1st April, 2014, X Co. Ltd. had a balance on Plant Account of ₹ 18,60,000 and on Provision for Depreciation on Plant Account of ₹ 10,27,000.

On 1st September, 2014 the company sold for ₹ 68,500 some plant which it had acquired on 31st October, 2013 at a cost of ₹ 1,80,000. Additionally, installation costs totalled ₹ 20,000. During 2015 major repairs costing ₹ 31,500 had been carried out on this plant and, in order to increase the capacity of the plant, a new motor had been fitted in December 2012 at a cost of ₹ 22,000. A further overhauling cost of ₹ 13,500 had been carried out during 2013.

The company acquired new replacement plant on 30th November, 2014 at a cost of ₹ 4,80,000, inclusive of installation charges of ₹ 35,000. The company's policy is to provide depreciation

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using the reducing balance method applied to fixed assets held at the end of the financial year at the rate of 20% p.a.

You are required to show :

- (i) the balance of plant at cost at 31st March, 2015;
 (ii) the provision for depreciation of plant at 31st March, 2015; and,
 (iii) Plant Disposal Account. [10 + 5 + 5 = 20]

6. A Mukherjee has agreed his Trial Balance by putting the difference in a Suspense Account and has prepared a Trading and Profit and Loss Account and the Balance Sheet. On subsequent scrutiny, the books disclosed several errors as detailed below. Rectify these errors and ascertain the amount carried to Suspense Account:

- (i) A sale of goods to X for ₹ 350 has been credited to his account.
 (ii) Goods purchased from Y amounting to ₹ 750 were entered in the Purchases Day Book but were omitted from Y's Account in the Creditors' Ledger.
 (iii) An office typewriter purchased for ₹ 500 has been passed through the Purchase Account.
 (iv) Goods returned to S Sen valued at ₹ 75 were debited to P Sen's Account.
 (v) Repairs to office car valued at ₹ 750 were debited to the Office Car Account.
 (vi) Goods sold to R Banerjee valued at ₹ 730 have been posted into his account as ₹ 370.

Will the above rectification affect the profit figure? If so, to what extent? [15 + 5 = 20]

7. M H Ltd bought a motor vehicle on 1.1.2014, for ₹ 4,34,180 under a hire-purchase agreement. The cash price was ₹ 3,60,000. The vehicle was financed by Tata Finance Ltd. The agreement required an initial deposit of ₹ 1,20,000 on acquisition, followed by two equal instalments of ₹ 1,57,090 on 31.12.2014 and 31.12.2015, hire purchase interest being calculated @ 20% p.a. on the balance at 31 December each year.

On 31.12.2013, the balance on the Motor Vehicle Account was ₹ 16,00,000 and on the provision for depreciation (motor vehicles) ₹ 7,60,000. Depreciation is calculated @ 25% p.a. on a straight line basis, assuming no residual value. No other acquisitions or disposals took place.

Prepare necessary ledger accounts for the two years ended 31.12.2014 and 31.12.2015 and also show the relevant items in the Balance Sheet of M H Ltd as at 31st December, 2014.

[15 + 5 = 20]

8. From the following balances extracted from the books of a trader on December 31, 2014, prepare a Trading and Profit and Loss Account for the year ended on that date and also a Balance Sheet as on same date :

Debit Balances	₹	Credit Balances	₹
Drawings Account	7,100	Capital Account	42,500
Plant and machinery	9,500	Sales	1,19,060
Stock on 1.1.2014	14,600	Purchases Return	2,910
Purchases	1,03,620	Bank Overdraft	1,200
Sales Return	2,100	Creditors	10,000
General Expenses	2,000	Provision for Doubtful Debts	1,050

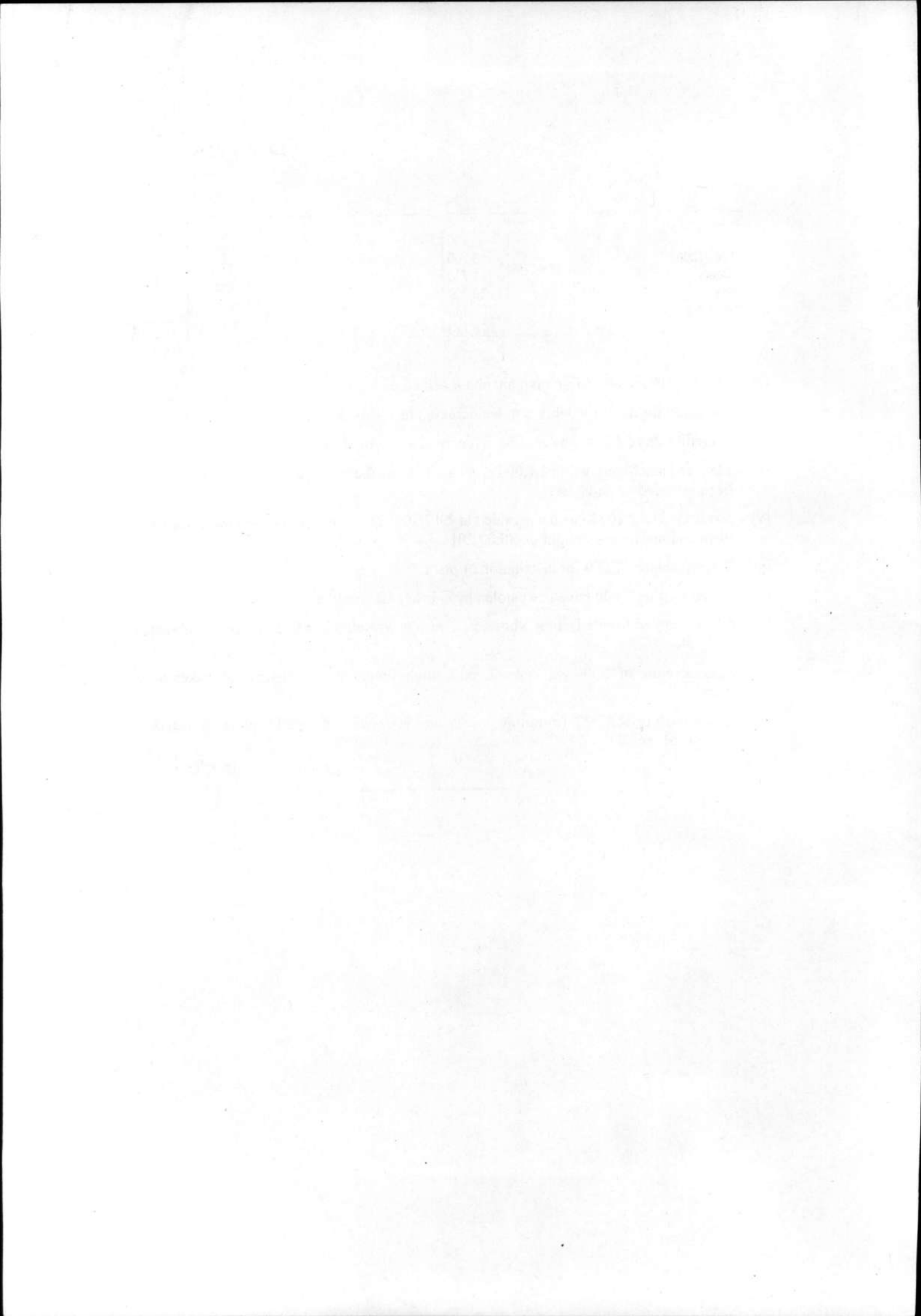
Contd...P/3.

Wages	2,400	
Rent and Rates	3,200	
Bad Debts	1,720	
Debtors	30,000	
Cash in Hand	480	
	1,76,720	1,76,720

Notes :

- (i) Provide 10% depreciation on plant and machinery.
- (ii) Provision for doubtful debts is to be increased to 5% of Debtors.
- (iii) A credit sale of ₹ 2,000 has not been recorded in the books.
- (iv) Plant and machinery worth ₹ 1,000 purchased during the year (on September 30, 2014) has been included in Purchases.
- (v) Stock on 31.12.2014 has been valued at ₹ 17,300. This does not include the value of the plant and machinery bought on 30.09.2014.
- (vi) Wages includes ₹ 200 for installation of plant.
- (vii) Goods costing ₹ 600 have been stolen by a dishonest employee.
- (viii) ₹ 510 received from a Debtor whose balance was written off as bad, has been recorded as cash sale.
- (ix) A sales return of ₹ 500 was not entered in the accounts though it was duly taken in the stock.
- (x) Goods (cost price ₹ 720) (minimum sale price ₹ 900) was consigned to an agent. But those remain still unsold.

[6 + 8 + 6 = 20]



Time Allowed : 3 Hours

Full Marks : 100

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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 :-

- (i) Simplify : $\frac{\frac{1}{5} \div \frac{1}{5} \text{ of } \frac{1}{5}}{\frac{1}{5} \text{ of } \frac{1}{5} \div \frac{1}{5}}$
- (ii) Find the average of all the numbers between 6 and 34 which are divisible by 5.
- (iii) The ages of A and B are in the ratio of 5 : 4. Three years hence the ratio of their ages will become 11 : 9. What is the present age of B ?
- (iv) If 20% of A = 30% of B = $\frac{1}{6}$ of C, Find A : B : C.
- (v) An umbrella marked at Rs.80/- is sold for Rs.68/-. What is the rate of discount ?
- (vi) The ratio of boys and girls in a school is 3 : 2. When 6 more girls join, this ratio becomes 6 : 5. How many boys are there in the school ?
- (vii) A man riding his bicycle covers 150 metres in 25 seconds. What is his speed in km. per hour ?
- (viii) At which sum the simple interest at the rate of $3\frac{3}{4}\%$ per annum will be Rs.210/- in $2\frac{1}{3}$ years ?
- (ix) What least number must be added to 1056 to get a number exactly divisible by 23 ?
- (x) The H.C.F. of two numbers is 7 and their L.C.M. is 210. If one of the numbers is 35, find the other.
- (xi) A tailor has 37.5m of cloth and he has to make 8 pieces out of a metre of it. How many pieces can be made out of it ?
- (xii) What is the least number to be added to 631 to make it a perfect square ?

2 x 10

2. Answer any six questions :-

- (i) Simplify : $\left\{ 7\frac{1}{2} + \frac{1}{2} \div \frac{1}{2} \text{ of } \frac{1}{4} - \frac{2}{5} \times 2\frac{1}{3} \div 1\frac{7}{8} \text{ of } \left(1\frac{2}{5} - 1\frac{1}{3} \right) \right\}$
- (ii) 5% of income of A is equal to 15% of income of B and 10% of income of B is equal to 20% of income of C. If the income of C is Rs.2000/-, what is the total income of A, B and C ?
- (iii) On selling an article for Rs.19.50, a man gains 30%. In order to gain 40%, what will be the increase in its selling price ?
- (iv) The average of 7 numbers is 20, the average of the first two is 16.5 and of the last three $23\frac{1}{3}$. What is the average of the rest ?
- (v) The price of rice is increased by 25%. Find by how much percent a family must reduce his consumption so that his expenditure may increase only by 10%.

- (vi) A person takes a loan of Rs.2,40,000/- at the rate of 12% simple interest per annum from a bank to build a house. Just after one year he lets out the house at a rate of Rs.5,200/- per month. In how many years will he be able to pay off the loan with interest from the income of house rent ?
- (vii) In a 35 litres mixture of syrup and water there is 60% syrup. How much of syrup should be added to make the water 35% of total ?
- (viii) A can do $\frac{1}{4}$ th part of the work in 10 days, B can do 40% of the work in 40 days and C can do $\frac{1}{3}$ rd of the work in 13 days. Who will complete the work first ? 4 x 6

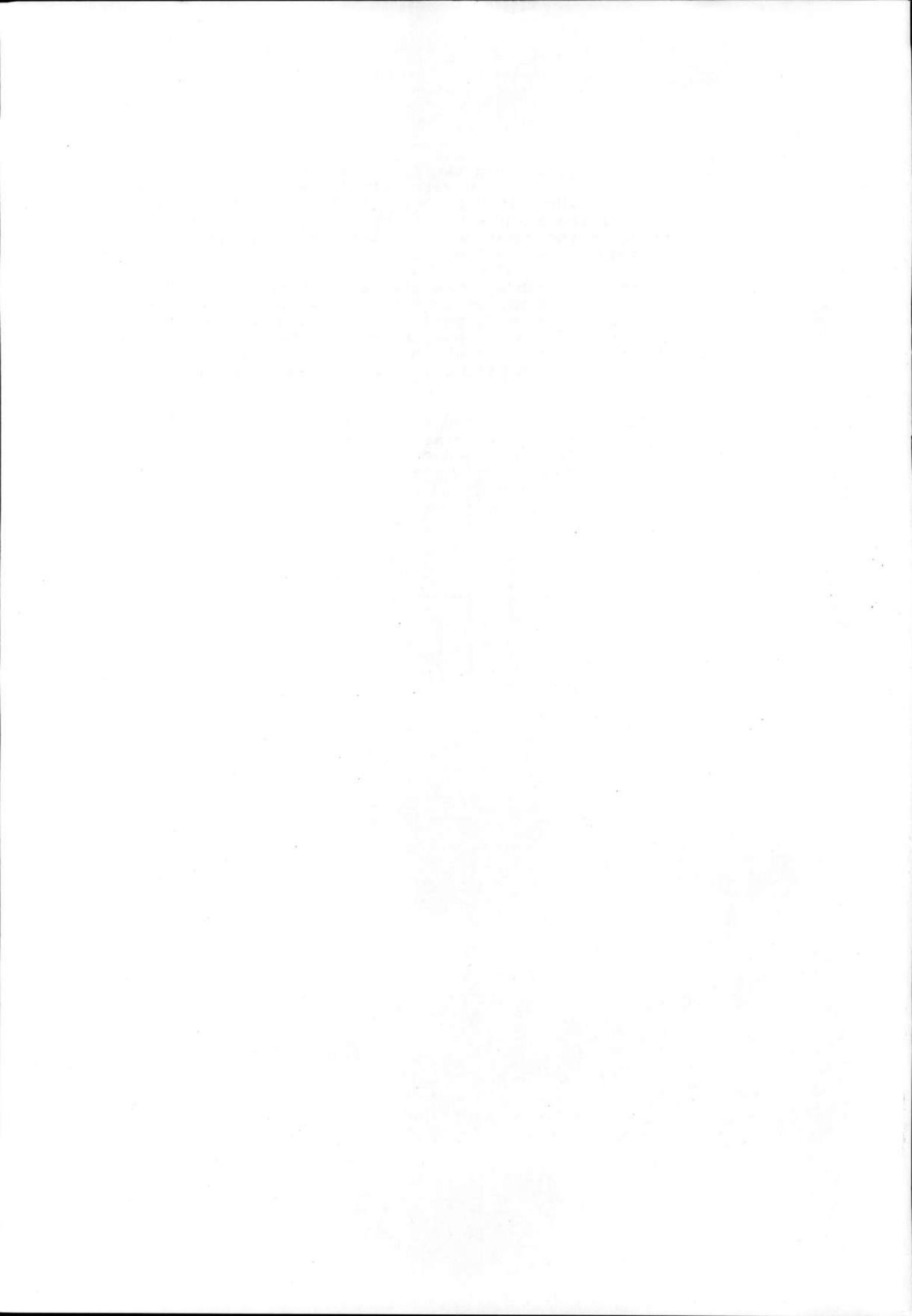
3. Answer any four questions :-

- (i) Satyen, Swapan and Sujoy start a joint business investing Rs.8,000/-, Rs.6,000/- and Rs.4,000/- respectively as capital with the condition that Sujoy would get $12\frac{1}{2}$ % of the total profit for conducting the business and the rest of the profit would be shared in the ratio of their capitals. If Satyen gets Rs.75/- more than Sujoy in a year then what is the total profit in that year ? Find the share of profit of each.
- (ii) A and B both deposited equal amount of money at equal rate of simple interest to a nationalised bank. At the end of 5 years A received an amount of Rs.18,750/- and at the end of 7 years B received an amount of Rs.20,250/- from the bank. What sum of money did each of them deposit to the bank ? What was the rate of interest of the bank per annum ?
- (iii) In an examination 58% of the candidates passed in English & 68% passed in Mathematics but 17% failed both in Mathematics & English. If 2150 candidates passed in both the subjects then how many candidates appeared in the examination ?
- (iv) $\frac{1}{3}$ rd and $\frac{1}{4}$ th parts of two vessels of equal volume are filled with fruit juice. Water is now added to the vessels to full capacity and they are mixed in a third vessel. What is the ratio of fruit juice to water in the third vessel ?
- (v) The manufacturer, wholesale dealers and retailers each makes 20% profit in shoe-business. The retailers buy their stocks from the wholesale dealers. The cost of a pair of shoes at a retail shop is Rs.86.40. What should be its manufacturing cost ? 6 x 4

4. Answer any four questions :-

- (i) A and B are partners, sharing profit and loss equally. They admit C as new partner. The new profit sharing ratio being 5 : 4 : 3 among A, B and C respectively. C pays Rs.6,000/- as premium for goodwill. How will it be shared between A and B ?
- (ii) A man bought a certain number of plums at 15 per rupee and an equal number at 12 per rupee. After mixing he sells it at 13 per rupee. What percent does he gain or loss ?

- (iii) 10 litres of syrup are drawn from a vessel full of syrup ; it is then filled up with water. 10 litres of the mixture are drawn and the vessel is again filled up with water. The ratio of the quantity of syrup now left in the vessel is to that of the water in it as 144 : 25. Find the capacity of the vessel.
- (iv) On the terms of double payment after 6 years someone deposits Rs.3,000/- in the fixed deposit of a bank. What should be the rate of interest in this case ? He was to withdraw, for some special need, the entire amount from the bank 2 years before the scheduled period for which the admissible rate of interest had fallen at 5% reduction. How much money he would get back from the bank ?
- (v) The average salary per head of all the workers in a workshop is Rs.950/-. The average salary of 15 officers is Rs.5,250/- & the average salary per head of the rest is Rs.850/-. Find the total number of workers in the workshop. How many percent of workers are officers ?
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PAPER - I - ENGLISH

Time Allowed : 1 1/2 Hours

Full Marks : 50

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

Once when Britain was part of Europe, primitive man with his stooping gait and heavy jaws roamed the coastal plains of Wales and hunted game on the tundras where now flow the waters of the Bristol Channel and Cardigan Bay. He left scanty evidence of his presence but in 1823 a human skeleton, together with the bones of mammoths, rhinoceroses and other extinct species, were found in the Paviland cave in Gower. The skeleton, dubbed with red ochre in accordance with long forgotten ritual, was named the 'Red Lady of Paviland' although the remains were later found to be those of a young man.

From 10,000 B.C. the climate changed and as the polar caps melted, the sea level rose and Britain was cut off from Europe. Welsh folklore remembers the legendary hundreds who drowned in the rising waters. Slowly the glaciers loosened their icy grip on the land and retreated, and by 5000 B.C. the climate had become much as it is today. The Old Stone Age gave way to the New Stone Age, the hunter left the coast and ventured inland to the forests and valleys in search of prey. A hoard of the small tools that he used, microliths, was found high up in the mountains of Glamorgan's Craig Llyn in 1960.

In Egypt and Mesopotamia, man learned to grow cereals and domesticate animals, peasant farming spread across Europe. Eventually these tendrils of early agriculture spanned the English Channel and Britain's first farmers, the Windmill Hill people, tended their flocks, harvested their crops and built their simple dwellings. Man no longer huddled in caves in search of protection from the cold and wild animals.

25

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

- (a) What evidence of primitive man was found in Gower? Where did early farming begin?
- (b) According to the second paragraph, what two events affected man?

5+5

3. Write a letter, on behalf of the officer in charge of the forthcoming Trade Fair, to the Chief Accountant, Audit Section for completing the annual Audit before the Fair.

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2015

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.

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 :-

Abbreviations connote conventional meanings.

1. A. Answer any five of the following.
- a) Mention the article of the Constitution of India under which the West Bengal Financial Rules have been prepared.
 - b) What is the "Head of Account" under which the salary of the Governor of a state is placed in budget estimates ?
 - c) What is the maximum amount of pension which can be commuted ?
 - d) What is the fraction of daily allowance while on tour can be claimed by an Officer when hospitalities are provided at government expenses ?
 - e) What is the maximum period of continuous leave that can be granted to a government employee ?
 - f) Mention the period within which no commercial employment can be taken up by a government employee immediately after retirement without sanction of the government.
 - g) Specify the rule number of WBFR-Vol. I for making over and taking over of charge of an office between two officers.
- B. i) What is an unauthorised absence without permission ?
ii) Summarise the consequences of overstayal and unauthorised absence without permission as per WBSR Part I. 1x5+5+10
2. A. Highlight the generous attitude of the government as may be discerned through relevant provisions of the WBSR Part I and WBS (DCRB) Rules 1971 in the following instances.
- a) Death of a government employee under suspension before conclusion of disciplinary/court proceeding.
 - b) Grant of Compassionate allowance in lieu of pension.
- B. Write a note on Extra-Ordinary Leave. 10x2
3. A. Mention the steps to be taken by an officer as well as by his immediate superior officer when considerable loss of money has been detected in the former's office.
- B. Suggest measures which should be taken to prevent such occurrences in future. 12+8

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4. A. Compare Rule 35(i) of WBFR Vol. I i.e. of Standard of Financial propriety with basic tenets of open tender process.
- B. Highlight the different aspects of "Quotation", "Open tender" and "e-tender" as per Rule 47(8) (as amended) of WBFR Vol. I for obtaining supply of stores or execution of works and services. Also indicate the time frames prescribed for responding to notice for such purposes.
- 8+12
5. A. Describe the essential features of payment of arrear claims of pay, allowances and increments which are more than one year old.
- B. What steps should be taken by the DDO while preparing the bill and subsequent payment of arrear claims ?
- 10x2
6. A. What are the conditions of pension ?
- B. Write a note on Proforma Accounts.
- C. What are meant by Grant-in-aid and contributions ?
- 5+12+3
7. A. Define Compansatory Allowance.
- B. It has been provided in WBFR that allowances shall be so regulated that it does not become a source of profit. Examine this with reference to rules/guidelines regarding travelling allowance for journeys on tour/halt.
- 5+15
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Paper-III GENERAL KNOWLEDGE AND CURRENT AFFAIRS**Time Allowed --- 1 hour 30 minutes.****Full Marks ---50**

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

Group-A

Answer any five

1. Who won the Nobel Peace Prize for 2015? How many times the Prize has been awarded to the organizations? Who is responsible for selection of the Prize? Is there any restriction in the Statute of Nobel Foundation for disclosure of information about the nominations?
(1+1+1+2)
2. What is ASTROSAT? When it was commissioned? Name three scientific objectives of the ASTROSAT.
(1+1+3)
3. When the National Judicial Commission Act, 2014 notified? What was the objective of the Act? What is the meaning of Collegium?
(1+1+3)
4. Name five (out of eight) Millennium Development Goals of the UN.
(1*5)
5. Who is the Prime Minister of Nepal? When the new Constitution of Nepal was adopted? What is the special feature of the new Constitution?
(1+1+3)
6. Name the ninth title of the year of Sania Mirza in Doubles. With whom she bagged the ninth one? Whom they beat? Where the event was held and when?
(1++1+1+2)

GROUP - B

Answer any five

7. Briefly discuss the Darjeeling Himalayan Hill Region as physiographic landform region of West Bengal.(5)
8. Give a short account of Bhagirathi and Hooghly rivers and their socio economic impact on human life.(5)
9. In which Census year West Bengal experienced negative population growth? Explain responsible factors of it.
(1+4)
10. Which part of West Bengal is rich in coal resources? State the causes of decline of wetlands in west Bengal. Name the highest peak of mountain of West Bengal.
(1+3+1)
11. Discuss the Joint Forest Management in West Bengal. Name three Satellite Towns of Kolkata. How KMC does differ from KMDA?
(3+1+1)
12. Which river of West Bengal is known as sorrow of Bengal and why? In which part of West Bengal checkdam is prominent? Who are the beneficiaries of Kanyasree Project? What type of climate West Bengal experiences?
(2+1+1+1)

Dear Sir,
I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the above mentioned matter. The same has been referred to the proper authorities for their consideration.

I am, Sir, very respectfully,
Yours truly,
[Signature]

Very truly yours,
[Signature]

Very truly yours,
[Signature]

2015

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) Article 280 of the Constitution of India
 - (b) Committee on Public Undertakings
 - (c) Role of Rajya Sabha in Financial matters
 - (d) Parliamentary privileges and the press
 - (e) Memoranda from non-officials. 4 x 5
 2. What is Habeas Corpus ? Which Article of the Constitution of India provides for it ? Discuss the importance of Habeas Corpus in detail. 15
 3. Discuss the power of Rajya Sabha in regard to the Amendment of the Constitution. 15
 4. Discuss the major provisions of Article 116 of the Constitution of India on Votes on Account, Votes of Credit and exceptional grants. 15
 5. Critically analyse the constitutional provisions regarding the Centre-State relations in India. 15
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