

Time Allowed : 1½ Hours

Full Marks : 50

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

One of the unchanging identities of India, down history, is that of a host nation where refugees of varied nationalities and situations have sought refuge again and again. While it is debatable how good a host has the nation been, it is undeniable that huge populations of refugees have time and again got assimilated into existing Indian traditions, and Indian heritage has enhanced its diversity with the new cultures that refugees have brought in. This records the growth of a mosaic of culture of India. One of the primary ways in which India got enriched is through literary productions by and about the varied refugee populations at different times. Reading Jatin Bala's short stories have been an enriching experience for any reader. It unearths many unknown areas of the marginalized both as a refugee and as a member of the Namasudra caste, traditionally considered to be low caste, and often untouchables by the higher castes of Bengal. These stories are part of a literary movement or social change.

We could argue that Bala has made important literary contributions to dalit Literature, Partition Literature, Refugee Literature or Bengali Literature, but the thing is that we cannot understand marginalised literature without Bala, as we should not understand Indian, or even World literature, without the contribution that dalits have made to it. And though particular in the sense that Bala grasps the cultural and political problems of his condition as a refugee and a dalit in West Bengal, his works have acquired a universal appeal as he describes human beings caught between ethnic conflicts imposed by the ideology of those in power. The universality of his work makes him a transnational writer.

25

2. Draft notes (on the basis of the passage given in Question No.1) on the following :-
- (a) Why is the refugee literature so special ?
- (b) Who is Jatin Bala ? Can he be called a 'transnational writer' ?
3. Write a letter, on behalf of the officer-in-charge of a public library, to the Chief Accountant, Audit Section for completing the annual Audit before the 'annual day' programme in July.

5+5

15

2017

CONSTITUTION OF INDIAPAPER-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.

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) Definition of Money Bill. 5x4
 - b) The items over which Parliament has the exclusive power to impose tax.
 - c) Nature of the writ of Mandamus.
 - d) Composition of the Estimates Committee of Parliament. 5x4
 2. How is Comptroller and Auditor General of India appointed ?
How the Constitution of India ensures his independence ? 2+13
 3. On what grounds Financial Emergency is proclaimed in India ? What are the effects of this type of Emergency ? 5+10
 4. Discuss the major functions of Public Accounts Committee of Parliament ? 15
 5. Explain the functions of the Finance Commission of India. 15
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2017

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 evaluated and the remaining ones ignored.

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

Group- A

Answer any five questions

1. What is Cobra Lilly? Why was it recently become news? Where was it found? [2+2+1]
2. What is 'Tejas'? What are its salient features? [1+4]
3. Name the longest river bridge in India? Where is it located? What is its significance? [1+1+3]
4. What is CPEC? What is India's response to this? [2+3]
5. State the full form of ISRO? Where is its headquarters located? What global record it has achieved recently? [1+1+3]
6. Who has been adjudged as the 'Women Cricketer of the Year- 2017' by ICC? What is her achievement? Where did she achieve this feat? [1+2+2]

Group- B

Answer any five questions

7. Which area of West Bengal is called the 'Rarh' region? Why is the Plateau region of West Bengal suffer from occasional water crises in spite of having good amount of rainfall? [2+3]
8. What was the primary objective of commissioning the DVC? Comment on whether the objective has failed or not? [1+4]
9. Which district of West Bengal has the maximum number of urban population? Why is this so? [1+4]
10. Name any one of the major arsenic affected districts of West Bengal? Why is arsenic a major threat in these districts? What can be the solutions to this problem? [1+2+2]
11. What is the current land use pattern of West Bengal? Discuss very briefly about cropping pattern of the State. [2+3]
12. Specify the role of *Pranibandhu* in dairy development of West Bengal? Identify the industries having potential growth in the State. What is 'Uttarkanya'? [2+2+1]

2017

CIVIL AUDIT, ACCOUNTS AND SERVICE RULESPAPER-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 bear conventional meaning.

1. Explain the following with reference to WBSR-Part 1 :
- Leave Sanctioning Authorities.
 - Leave cannot be claimed as a right.
 - Combination of holidays with leave and joining time.
 - Recall from leave.
- 4+4+7+5
2. How do you regulate subsistence allowance of a Government Employee while under suspension ?
- 20
3. a) What are the conditions of grant of pensions as per Rule 18 of DCRB Rules, 1971 ?
- Distinguish between Compassionate allowance and Compensation Pension.
 - Retiring Gratuity and Death Gratuity.
 - Superannuation Pension and Invalid Pension.
- 5x4
4. What are the checks exercised by the Treasury Officer on claims presented to treasury for payment.
- 20
5. State the general rules for reappropriation of funds mentioned in the West Bengal Financial Rules.
- 20
6. What is a bill ? What is a voucher ? What points are seen by the Audit Conducting Officer in auditing vouchers ?
- 3+3+14
7. Explain Daily Allowance and Travelling Allowance admissible to Government employees for journeys on tour.
- 10+10
8. a) Write a note on Proforma Accounts.
- What is meant by Grant-in-aid and contribution ?
 - Write a note on Extraordinary Leave.
- i) What is maximum amount of pension which can be commuted ?
 - ii) What is the "Head of Account" under which the Salary of the Governor of a State is placed in budget estimate ?
 - iii) Specify the rule number of WBSR, Part-1 for making over and taking over charge of an office between two Officers.
 - iv) Mention the Article of the Constitution of India under which the West Bengal Financial Rules have been prepared.
- 4+4+8+1x4

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 fifteen of the following questions :- 2x15

- (i) Find the average of all the numbers between 30 and 100 which are perfect square of an integer.
- (ii) Determine the mean proportional of two numbers $\frac{3}{40}$ and $\frac{8}{15}$.
- (iii) Evaluate $(777)^3 + (222)^3 - (999)^3 + 3(777)(222)(999)$.
- (iv) The sum of a number and nine times of its reciprocal is 6 find the number.
- (v) What least number must be added to 615 to get a number exactly divisible by 26.
- (vi) If the sum of three consecutive even numbers is 876, find the numbers
- (vii) Simplify : $\frac{1.59 \times 15.9 - 0.53 \times 5.3}{15.9 - 5.3}$
- (viii) If Y is proportional to x^2 and $y = 9$ when $x = 9$, then what is the value of x when $y = 4$.
- (ix) 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.
- (x) The difference between the cost price and selling price of an article is Rs.360/-. If the profit is 30%, find its selling price.
- (xi) If 40% of A = 0.25 of B = $\frac{1}{7}$ of C, then find A:B:C.
- (xii) In 1 minute $\frac{2}{5}$ of the bucket is filled. In how many times will the rest of the bucket be filled ?
- (xiii) The ratio of boys and girls in a school is 4:3. When 11 more girls join, this ratio becomes 7:8. How many boys are there in the school ?
- (xiv) The average of x numbers is y^2 and that of another y numbers x^2 . Find the average of all these numbers.
- (xv) If 50% of (A-B) = 30% of (A+B), then what percent of A is B ?
- (xvi) The product of two numbers is 512. If one of them is twice the other, find the numbers.

2. Answer any six of the following questions :-

5x6

- (i) The length of a rectangle is increased by 10% and breadth is decreased by 15%. By what percent its area is changed? $6\frac{1}{2}$
- (ii) A box contains 1 rupee, 50 paise and 20 paise coins totalling 833 and their values are in the ratio 7:11:5. Find separately the number of different types of coins. $119, 274, 340$
- (iii) The difference between simple and compound interest on a certain sum of money at 5% per annum for 2 years is Rs.160. Find the sum. 64000
- (iv) A fruit-seller buys y guavas for Rs. x and sells x guavas for Rs. y . Find his gain or loss percent. (Given $y > x$) $\frac{1-x^2}{x^2}$
- (v) Simplify : $\frac{1 \div 0.01 \times 0.0001 \text{ of } 0.01 \div 0.001 \times 0.0001}{0.0001 \times 0.0001}$
- (vi) The price of a machine depreciates at the uniform rate from Rs.16,000/- to Rs.12,960/- in 2 years. Find the rate of depreciation per annum. $9\frac{1}{2}$
- (vii) The average salary per head of all the workers in a workshop is Rs.950/-. The average salary of 15 officers is Rs.3350/- and 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 officer. 375×41

3. Answer any five of the following questions :-

8x5

- (i) A businessman sold a cycle at 8% profit. If the cost had been 10% less and selling price Rs.36/- less, he would have made a profit of 12%. Find the cost price of the cycle.
- (ii) A mixture contains milk and water in the ratio 5:3, another mixture contains them in the ratio 4:5. In what ratio must a part of the first mixture be mixed with a part of the second to give a mixture milk and water in the ratio 31:29?
- (iii) The simple interest and compound interest on a certain sum of money for 2 years are Rs.2000/- and Rs.2050/- respectively. Find the sum and rate of interest. $105, 952\frac{1}{2}$
- (iv) At the beginning of the year, A and B purchased a machine with capital of Rs.60,000/- and Rs.75,000/- respectively. After 4 months when their friend C contributed Rs.40,500/-, A and B withdraw that sum in their capital ratio. If the profit at the end of the year be Rs.19,575/-, what is the share of each in it?
- (v) A lends a certain sum to B at 5% simple interest and Rs.800/- more to C at 7%. Both repay the sums borrowed together with interest at the end of 5 years. If C's amount exceeds B's by Rs.1240/- what sum did each borrow? $160, 240$
- (vi) A boatman rows to a place at a distance of 45 km and again returns back to the starting point. He takes 2 hours more in return journey than the time taken for onward journey. If the speed of the current be 3 Km per hour, find the speed of the boat in still water. 12

2017

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 at least two from each group.

GROUP - A

1. (a) "In a sound system of internal check, the work of one is checked indirectly by the work of another" - explain the statement with example.
- (b) "Inquiry is one of the audit procedure to obtain audit evidence" - discuss. 12 + 8
2. (a) Do you think that verification of Assets and Liabilities is necessary when vouching has been done properly ?
- (b) What are the points to be enquired into by an audit for verification of an Intangible Assets ? 10 + 10
3. Draft an audit programme covering the special points to which you would pay particular attention in auditing the accounts of either a Government Company or Public Utility Company. 20
4. (a) "The auditor of a partnership firm is always liable to any person who relies on his report and suffers any loss thereby"- Discuss.
- (b) Discuss the various status of a company auditor. 10 + 10

GROUP - B

5. Rahim of Mumbai consigned 5000 litres of chemical to Ram of Kolkata on 1st March, 2017. The goods are charged at a proforma invoice value of Rs.2,00,000 including profit of 20% on invoice. Rahim paid Rs.5,000 as freight and insurance charges. During transit 200 litres were destroyed for which insurance paid directly to the consignor Rs.5,000 in full settlement of the claim.

On 25th March, Ram paid for carriage and clearing charges Rs.3,100 and sent to the consignor a bank draft for Rs.50,000 as security. Other expenses paid by the consignee were godown rent Rs.1,200 and salesman's salary Rs.900. Ram was entitled to a commission of 4% and 2% del credere on sales.

On 31st May, 2017 Ram reported that 4000 litres were sold at Rs.1,65,000 and 50 litres were lost due to evaporation. A customer who bought chemical for Rs.1,500 was able to pay 40% of the amount due from him.

Assuming that Ram paid the amount by a bank draft, show the Consignment Account and Ram Account, Advance against Consignment Account in the books of Rahim of Mumbai. On the date of closing the accounts, market price of chemicals was Rs.33.50 per litre.

10 + 5 + 5

P. T. O.

7
10/225

6857
26234

108-112

6. A, B and C are partners sharing profits in the ratio of 5 : 4 : 3. B retired from the firm on 31.03.2017, the date on which the Balance Sheet of the firm was as follows :-

<u>Liabilities</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>
Capitals : A 30,000		Land & Building	30,000
B 24,000		Machinery	28,000
C 18,000	72,000	Stock	10,000
Sundry Creditors	4,000	Sundry Debtors	6,000
Bills payable	2,500	Less : Provision	
Outstanding Salary	1,500	for bad debts	400
			5,600
		Cash	6,400
	80,000		80,000
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The following adjustments were made :-

- (i) New profit sharing ratio of A and C is decided to be 3 : 2.
- (ii) Buildings appreciated by 20%, stock depreciated by 10% ; Provision for bad debts was to be 5% and a reserve for legal charges payable was to be made at Rs.900.
- (iii) Goodwill of the firm be valued at Rs.12,000 and B's share in it be adjusted into the Capital Accounts of A and C without opening Goodwill Account. X
- (iv) Rs.24,000 from B's capital Account be transferred to his loan Account and balance be paid in cash.

Give the necessary Ledger Accounts and the Balance Sheet of the firm after B's retirement.

20

7. The godown of Zenith Ltd. was destroyed by fire on 30.06.2017. The following figures were ascertained :-

	<u>2014(Rs.)</u>	<u>2015(Rs.)</u>	<u>2016(Rs.)</u>	<u>01.1.17 to 30.6.17</u>
Opening Stock	2,000	2,200	1,180	3,402
Purchases	16,000	14,500	17,000	3,500
Carriage Inwards	500	300	500	100
Sales	20,000	19,850	18,750	2,600
Freight Outwards	600	700	300	25

In 2014, while valuing closing stock, some defective goods costing Rs.500 were valued at Rs.400. These were sold for Rs.450 in 2015.

In 2015, an item costing Rs.600 was wrongly valued at Rs.700. This was sold for Rs.550 in 2016.

In 2016, items costing Rs.1,200 were valued at Rs.1,000. 50% of these items was sold in June, 2017 for Rs.600.

Subject to this, the gross profit rate is more or less uniform. Value of salvage was Rs.800.

You are required to prepare a statement showing the amount to be claimed from the insurance company.

20

Contd...P/3.

8. Mr. Das started a business on April 1, 2016 with Rs.10,000 in cash, Rs.5,000 in goods and Rs.10,000 in furniture. His Trial Balance on March 31, 2017 was drawn as follows :-

Particulars	Dr. (Rs.)	Cr. (Rs.)
Capital		30,000
Furniture	15,000	
Drawings	4,500	
Loan		2,400
Wages	1,800	
Purchases	18,000	
Sales		28,700
Advertisement	1,400	
Debtors	9,000	
Bad Debts	3,500	
Creditors		5,000
Stock in Trade	5,000	
Cash	3,200	
Interest on Loan	400	
Commission paid	1,300	
Miscellaneous Expenses	700	
Insurance Premium	800	
Salaries	2,400	
Commission Received		900
	<u>67,000</u>	<u>67,000</u>
	=====	=====

25,000

29,700

12,732

B/S 42,748

Prepare Trading Account, Profit and Loss Account for the year ended March 31, 2017 and a Balance Sheet as at March 31, 2017 after taking into consideration the followings :-

- (i) Depreciate furniture by 10% p.a. The addition to furniture was made on 1st July, 2016.
- (ii) Goods valued at Rs.15,000 were destroyed by fire, against this an insurance claim of Rs.10,000 was to be received.
- (iii) Pal, a debtor for Rs.2,000 was declared insolvent, only 50 paise in the rupee was receivable against his estate.
- (iv) Create a provision for doubtful debts at 5% and provision for discount at 2% on Debtors as well as Creditors.
- (v) Goods sold to Rabin for Rs.500 wrongly debited to Rathin's Account.
- (vi) Cheque issued to a Creditor for Rs.800 was wrongly debited to Purchase Account.
- (vii) 25% of advertisement expenses is to be carried forward.
- (viii) During the year, proprietor had taken goods of Rs.2,000 for personal consumption. The value of the remaining stock in hand was Rs.8,000.

6 + 8 + 6

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