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 :

      The backbone of India's air-defence is the vehicle-mounted
Rohini medium-range radar, which can detect two hundred targets
simultaneously. It can detect fixed-wing aircraft flying at a
distance of 200 km. at a height of 18 km. It can be deployed and
decamped in 30 minutes. If the Oil and Natural Gas Corporation's
off-shore oil rig production platform has to be protected against
aerial attacks, India needs this type of radars.

      Revathi is a 3D medium-range radar installed on naval ships.
It can detect sea-surface targets 80 km. away, fighter-aircraft
150 km. away and cruise missiles at a distance of 40 km. The
Tactical Control Radar, an avatar of Rohini, is built to suit
the Army's requirements.

      Any modern radar searches for, detects and tracks a target
precisely and provides information on its speed and height. It
does this by mechanical scanning or by rotating its antenna. In
a phased-array radar, the requirements are even more stringent.

      Rajendra boasts of an electronic scanning array. It can
perform multiple functions. It keeps surveillance over the sky,
searches for the target, acquires it and tracks it. It can guide
in real time twelve Akash missiles towards intruders until the
warhead explodes. Rajendra can simultaneously do precision track-
ing of four targets. Its instrumental range is 80 km. and height
coverage is 18 km. It has an IFF system to identify a target as a
friend or foe. Rajendra is a success story. The Army and the Air
Force have placed bulk orders for it with the Defence Research
and Development Organization, probably the biggest such orders.
It has given a fillip to the Indian defence industry.

      A derivative of Rajendra is Swathi, which was developed in
the aftermath of the Kargil conflict. When shells are fired from
an enemy artillery gun or mortar, the WLR will track their tra-
jectory and thus identify the gun's location. It can locate, in
a few seconds, large mortars positioned 20 km. away and guns posi-
tioned 30 km. away. This radar can see up to seven shells at the
same time. The WLR, in its secondary role, can track the fall of
shots from the Indian Army's own weapons to provide corrections
to its fire. Swathi went through extensive trials at the Army's
test range at Pokhran in Rajasthan and its performance was found
to be among the best in the world. Swathi has been cleared for
production and is being inducted into the Army.

      An ambitious programme under way is the development of the
Arudhra radar system for the IAF. It has a rotating, electronic
scanning array. It can detect intruding aircraft flying more than
300 km. away and at altitudes ranging from 30 metres to 30 km.
Arudhra is vital for India's air defence and will be useful for
network-centric warfare.

      A low-level transportable radar called Aswini is under
development. This is for automatic detection and tracking of
helicopters, fixed-wing aircraft, UAVs and RPVs. Aswini will take
the place of Rohini when the latter's production is completed.

                                            P.T.O.

The Electronics and Radar Development Establishment of the Defence Research and Development Organization is developing a Coastal Surveillance Radar to track shipping vessels, small boats and trawlers in rough sea and bad weather conditions. The CSR can track even catamarans, which do not have a big radar cross section. The CSR's purpose is to track ultra-small objects, resolve and identify them. The radar's coverage is 30 km.

Aslesha has been developed for deployment in high-altitude areas such as Leh and Kargil. The system was tested at a temperature of -30°C in Leh. (606 words)   25

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

(a)   The multiple functions of Rajendra.

(b)   Radars useful at sea and in coastal areas.   5+5

3.   A State Government allocated a sum of money to replace open drains by underground sewerage in a particular area in the suburbs of a big city. The mandatory period for the completion of the entire work was six months. When scarcely any progress was visible even after four months since commencement of work and even though 50% of the allocation had been paid in advance, the concerned Government department issued a show-cause notice to the officer in charge of the assignment. What will be the officer's reply in self-defence ?   15

Ltd-2/2012

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) Right to property.

    (b) Finance Commission.

    (c) The Bills require prior recommendation of the President in cases where the Bills affect taxation in which States are interested.

    (d) Public Service Commission.   5x4

2. What do you know about the Borrowing by the Government of India and the States ? Discuss.   15

3. Is the certification of a Money Bill by the Deputy Speaker valid ? Discuss.   15

4. Discuss the appointment, conditions of service, duties and powers of the Comptroller and Auditor General of India.   15

5. Discuss about the Grants from the Union to certain States. 15

2012

PAPER III – GENERAL KNOWLEDGE AND CURRENT AFFAIRS

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.

Group A

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

1. How many districts are there in West Bengal ?
   Which place is gradually becoming the Agro-Tourism
   destination in North Bengal ?   1 + 1

2. Name two National Parks situated in West Bengal.
                                                      1 + 1

3. Who is the current Indian Foreign Secretary ? Who is
   the current Chairperson of Rajya Sabha ?   1 + 1

4. Which Bengali actor got the 'Dada Saheb Phalke' award
   for his life time contribution towards Indian cinema
   awarded in 2012 ?
   Which actress got the 59th National Film Award for
   'Best Actress' — 2011, awarded in March, 2012 ?
                                                      1 + 1

5. Who is the current Chairperson of National Commission
   for Women (NCW) ? Who is the current Chief Election
   Commissioner of India ?   1 + 1

6. Who is the current IPL - Chairman ? Name three of the
   five accused players who have been charged of Spot
   fixing during IPL-5 being held in 2012 ?   ½ + ½ + ½ + ½

Group B

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

7. Which US Secretary of State visited West Bengal on
   5th May 2012 ? Briefly state the significance of her
   visit on Indo-US relation.   2 + 6

8. Where is Falta located ? Why is it important ? Name
   two other important SEZs in Kolkata.   2 + 3 + 3

9. What is NCTC ? Which are the prime States those who are opposing NCTC ? Why do you think that the Chief ·Ministers of these States are opposing NCTC proposed by the Central Government?   2 + 2 + 4

10. What is 'Salwa Judum' ? Which State in India used this tactics to fight Maoist insurgency ? What was Supreme Court's verdict on 'Salwa Judum' ? 3 + 2 + 3

11. Where is the 'Rarh' region located in West Bengal ? Which are the districts which comprise the 'Rarh' region ? What is the uniqueness of the soil of 'Rarh' ?   2 + 4 + 2

12. In which district is Haldia located ? Why is it important ? Name some of the major industries operating in Haldia ? Which island near Haldia was selected by the Government of West Bengal for proposed Chemical hub Project ?   2 + 2 + 2 + 2

2012

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.

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 any five questions :

1. What are the financial controls over departmental
   accounts ?   (20)

2. Describe the principles governing the allocation
   of expenditure between Capital and Revenue. (20)

3. Explain the responsibility for preparation of Annual
   Budget Estimates.   (20)

4. Describe the general principles for withdrawal of
   money from the Government Accounts.   (20)

5. How the Pay and allowances on reinstatement when
   orders of dismissal etc. are set aside by a Court
   of Law is regulated ?   (20)

6. Under what circumstances is the joining time
   admissible to a Government Servant ?   (20)

7. Write short Notes on :-
   (a) Special disability leave
   (b) Quarantine Leave
   (c) Special sick leave
   (d) Hospital leave   (5 x 4)

8. Distinguish between the following :-
   (a) Compassionate Allowance and Compensation Pension
   (b) Retiring Pension and Compulsory Retirement Pension
   (c) Superannuation Pension and Invalid Pension
   (d) Retirement Gratuity and Death Gratuity

                                            (5 x 4)

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 pres-
cribed 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)   Find the average of all the odd numbers upto 100.

(ii)   Find the least number which is when divided by 2.4, 3.6
       and 4.2 gives the quotient as an integer.

(iii) Find the least number of 5 digit which is divisible by
       12, 16 and 28.

(iv)   If A:B = 1:2, B:C = 3:4, C:D = 5:6 then find A:B:C:D

(v)   20 labourers can dig a well of depth 112 meters in 6 days.
       How deep the same well can be dug by 25 labourers in 3 days ?

(vi)   At what rate percent of simple interest per annum, the
       interest on a certain sum of money for 10 years will be
       $\frac{2}{5}$ part of the amount ?

(vii) The income of A is 25% more than that of B. B's income is
       less than that of A by what percent ?

(viii) If a trader cheats 10% to both buyer and seller, then what
       will be actual profit percent of that trader ?

(ix)   What should come in place of the question mark (?) in the
       following number series ?

       18   38   120   ?   2480   14910

(x)   If the fractions $\frac{2}{5}$, $\frac{3}{4}$, $\frac{4}{5}$, $\frac{5}{7}$ and $\frac{6}{11}$ are arranged in
       ascending order of their values, which one will be the fourth ?

(xi)   Simplify :

$$1 + \left[1 \div \left\{ 5 \div 4 - 1 \div (13 \div 3 - 1 \div 3) \right\} \right]$$

(2 X 10)

P.T.O.

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

(i) A can do a piece of work in 12 days. B is 60% more efficient than A. Find the number of days B takes to do the same piece of work.

(ii) Jayesh purchased 15 dozen toys from a company. The company offers 5% discount on printed price of the first 5 dozen toys and 10% discount on next 10 dozen toys to Jayesh. If the total discount is Rs.12.50, what was the printed price of the toys per dozen ?

(iii) Each student in a class contributed as many rupees as the number of students in the class for a picnic. The school contributed Rs. 150 per teacher who led the trip. If the total amount collected was Rs. 1350 and the number of teachers who led the trip was 3, how many students were there in that class ?

(iv) The average marks of 6 students is 53. The student securing first position obtained 2 marks more than the student securing second position and the average marks of rest 4 students is 49. Find the marks of the students securing first and second position.

(v) The sum of the two numbers is 384 and their H.C.F. is 48. What should be the probable pairs of numbers ?

(vi) A bag contains rupee, fifty paise and twenty five paise coins whose values are in the proportion of 2 : 3 : 4. If the total number of coins are 480 find the value of each coin and the total amount in rupees.

(vii) Simplify : $\dfrac{4\frac{1}{2}}{32} \times \dfrac{2\frac{2}{3} \div \frac{5}{8}}{1\frac{1}{5} \text{ of } \frac{5}{6} \div 8\frac{1}{3}} \times \frac{2}{5} + 3\frac{3}{5} \div \frac{5}{9} \text{ of } 7\frac{1}{5}$

(4 X 6)

3. Answer any four questions :

(i) A person borrowed Rs. 8000 on a condition that at the end of each year the interest at 10% p.a. will be added with the principal. If he would be free from loan by repaying Rs. 10648, how many years later would he repay his loan ?

(ii) A person divides his savings which was Rs. 18750 into two parts and distributes it to his two sons of 14 years and 12 years respectively in such a way that each of them will get equal amount by enjoying 5% p.a. simple interest when their respective ages cover 18 years. Determine what he allotted to each son.

(iii) To publish 2000 copies of a volume a publisher has to spend Rs. 3875 for papers, Rs. 3315 for printing and Rs. 810 for binding. What will be the list price for a copy if he wants to gain 20% after allowing 20% discount to the book-seller ?

(iv) There are 15% of salt in some salted water. If 3 Kg water be vapourised, there are 20% of salt in the rest solution. Determine the amount of salted water initially.

(v) Deepak can do a piece of work in 12 days. He works for 4 days, when Prakash joins him. They complete the remaining work in 5 days. How many days will be taken by Prakash to complete the remaining work alone ?

(6 X 4)

4. Answer any four questions :

(i) Mr. Sen took a loan of Rs.54775 from a bank at 16% interest p.a., compounded annually for repairing his house. He paid it back in 3 equal annual instalments. Calculate the amount of each instalment.

(ii) A trader starts a business investing some capital. He gains 100% at the first year and in the next consecutive three years he loses 20% of the initial capital. At the end of fourth year if his capital be Rs. 10240, what was the capital at the beginning of first year ?

(iii) A person saves 16% of his income. His expenditure increased by 25% . What percentage of his income is to be increased so that he saves $16 \frac{2}{3}$ % of his income ?

(iv) From a jar filled with milk 10 liters of milk are lifted and equal amount of water are poured into the jar. From the mixture of the jar again 10 liters of mixtured milk are lifted and equal amount of water are poured into the jar. At last it is found that the ratio of milk and water in the jar is 144 : 25. Determine the capacity of the jar.

(v) There are two grades A and B of workers in a workshop. Every worker contributes as many rupees as there are workers of his own category. If the total amount contributed is Rs. 700 including Rs. 44 contributed by owner of the work-shop, what is the total number of workers in that workshop ?

(8 X 4)

2012

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) Distinguish between internal checking system and internal audit system.

    (b) What is audit note book? What is the meaning of audit working papers?   10+10

2. (a) What is meant by Teeming and Lading? Write with examples.

    (b) What is continuous audit? Write the meaning of statutory audit and non-statutory audit.   10+10

3. (a) What are the steps to be followed by an auditor while conducting audit of partnership business?

    (b) How the following assets are verified by an auditor?

        i) Goodwill,

        ii) Patent,

        iii) Trade mark.   10+10

4. Write short notes on :

    (a) Audit-in-depth.

    (b) Routine Checking.

    (c) Audit file.

    (d) Voucher.   5x4

Group - B

5. A, B and C were partners sharing profits & losses in proportions of $\frac{1}{7} : \frac{1}{3} : \frac{1}{6}$ respectively. The Balance Sheet of the firm on 31st December, 2011 was as follows :

	Rs.		Rs.
Capital Accounts:		Cash at bank	2500
A 40000		Debtors :- 16000	
B 30000		Less:	
C 25000		Provision 500	15500
	95000	Stock	25000
Bills payable ...	5000	Motor van	8000
Reserve fund ...	12000	Plant & Machinery..	35000
Sundry Creditors..	19000	Factory Building...	45000
	1,31,000		1,31,000

B retires on that date with the following conditions :

   (a) The goodwill of the firm to be valued at Rs.18,000.

   (b) Plant to be depreciated by 10% and motor van by 15%.

   (c) Stock to be appreciated by 20% and Building by 10%.

   (d) The provision for Doubtful debt to be increased by Rs.1,950 and the liability for workmen's compensation to the extent of Rs.1,650 is to be brought into account.

It was agreed that A and C will share profits in future in the ratio of $\frac{3}{5}$ for A and $\frac{2}{5}$ for C.

Write journals, revaluations and prepare capital a/cs and new Balance Sheet on that date.   20

6.   The Eastern Collieries Ltd. leased a coal field from C. Ltd. at a royalty of Rs.6 per ton with a minimum rent of Rs.8,000 per annum and power to recoup each year's short-working out of the royalties of next 3 years. In the event of a strike, it was decided that short-workings, if any, would stand reduced proportionately to time actually worked.

The annual outputs were as follows :

Years	Output (tons)
1990	600
1991	1250
1992	1500
1993	1800
1994	800 (strike for 3 months)
1995	1600

Prepare Royalty statement and Royalty a/c, Shortworking a/c and Lessor a/c (C. Ltd.) in the books of Eastern Collieries Ltd.   20

7. The following items appear in the Trial Balance of a shop on 31.12.2010.

	Rs.		Rs.
Opening Stock	36,000	Reserve for doubtful	
Sundry Debtors	28,000	debt	850
Sundry Creditors	11,000	Purchases	77,000
Bills receivable	16,000	Plant ...	50,000
Carriage on Purcha-se	1,200	Sales ...	1,59,050
Wages	13,500	Furniture ...	9,600
Salary	9,900	Sundry Expenses	900
Bills payable	6,500		
Telephone expenses	900	Cash in hand	17,016
Repairs ...	450		
Misc. Income..	566		
Capital a/cs..	80,000		
Commission (Cr.)	2,500		

From the above balances prepare a Trading a/c, profit and loss a/c and prepare also a Balance Sheet after considering the following information.

(a) Closing stock Rs.51324.

(b) Outstanding salary Rs.1600, outstanding wages and rent Rs.2100 and Rs.4200 respectively.

(c) Write off depreciation 10% on plant and 7½% on furniture.

(d) Write off Rs.400 on debtors as bad debt and increase the balance of the Reserve for bad debt by 2½% on debtors.

(e) The manager is to be paid a commission at the rate of 4% on the net profit left after deducting the commission.   20

8. A draws a bill for Rs.1200 and B accepts the same for mutual accommodation of both in the ratio of 4:2. A discounts the bill for Rs.1,110 and remits 1/3rd of the proceeds to B. Before due date B draws another bill for Rs.1800 on A in order to provide funds to meet the first bill. The second bill is discounted for Rs.1740 by B and a sum of Rs.260 is remitted to A after meeting the first bill. The second bill is duly met . Show the journals in the books of A and B.   20