2021

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.*

The figures in the margin indicate marks for each question.

Answer *any five* questions.   20×5=100

Abbreviations bear conventional meaning

1. (A) Answer the following questions.

   (i) What is the "Joining Time" allowed to government employee when he has to travel less than 1,000 km. (not involving journey by road for more than 200 km.) while on transfer?

   (ii) Who functions as the Audit Officer for pension in respect of employees of Panchayats?

   (iii) What is the period of preservation of the Service Book of a government employee after his retirement or death?

   (iv) What is the "Head of Account" under which the salary of the Governor of a State is placed in budget estimates?

   (v) What is the fraction of daily allowance while on tour can be claimed by an officer when hospitalities are provided at government expenses?

   (vi) Mention the period within which no commercial employment can be taken up by a government employee immediately after retirement without sanction of the government.

   (vii) Specify the rule number of WBFR-Vol.I for making over and taking over of charge of an office between two officers.

   (B) Give an account of Administrative Approval and Technical Sanction as per WBFR-Vol.I.
   (2×7)+6=20

2. (a) What is meant by contingent charges in general?

   (b) How have the contingency charges been classified? Also discuss their interrelations, if any.

   (c) State the responsibilities of a controlling officer with respect to meeting expenses as contingent charges.
   3+10+7=20

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3. (a) Apart from Compensation Pension what other types of Pension have been provided in the WBS (DCRB) Rules, 1971 as Ordinary Pensions?

   (b) Write a note on Compensation Pension.

   (c) Describe how the periods of family pension to the members of a deceased government employee's family are regulated. 3+12+5=20

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=20

5. (a) Define Compensatory Allowances.

   (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=20

6. (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 occurrence in future. 12+8=20

7. (a) Define the following terms with reference to appropriate rules:

   (i) Basic Pay

   (ii) Market Rate

   (iii) Family (For Family Pension)

   (b) Discuss the importance of Service Book of a government employee. (4×3)+8=20

2021

AUDITING AND ACCOUNTANCY

PAPER–VI

Time Allowed — 3 Hours   *Full Marks — 100*

If the questions attempted are in excess of the prescribed number, only the question 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.*

The figures in the margin indicate marks for each question.

Answer *any five* questions taking at least two from each Group.   20×5=100

Group-A

1. (a) State the auditor's duties towards detection and prevention of errors and frauds.   10

   (b) What is an audit programme? Discuss the advantages and disadvantages of an audit according to a pre-determined audit programme.   10

2. (a) What is internal check system? State its objectives. Write its differences with internal control system.   10

   (b) "In vouching payments, the auditor does not merely seeks proof that money has been paid away"— Critically examine the statement.   10

3. (a) "Auditor is not a valuer, though an auditor is intimately connected with values."— State the nature of duties of an auditor in regard to valuation of assets and liabilities in the light of above two statements.   10

   (b) What are the provisions with regard to appointment and remuneration of the auditor of a company?   10

4. (a) Discuss the important factors which an auditor will consider while conducting the audit of a Govt. hospital.   10

   (b) What are the duties of Comptroller and Auditor General (CAG)?   10

Group-B

5. X Ltd. suffered a loss due to fire on 16.08.19. From the following information prepare a statement showing claim for the loss of stock to be submitted: 20

Stock at cost 01.01.18	Rs. 73,500
Stock at cost 31.12.18	Rs. 79,600
Purchase for year ending 31.12.18	Rs. 3,98,000
Sales for year ending 31.12.18	Rs. 4,87,000
Purchase from 01.01.19 to 16.08.19	Rs. 1,62,000
Sales from 01.01.19 to 16.08.19	Rs. 2,31,200

In valuing stock for Balance Sheet at 31.12.18, Rs. 2,300 had been written off certain stock which was a poor selling line, having cost Rs. 6,900. A portion of these goods were sold in March 2019 at loss of Rs. 300 on the original cost of Rs. 3,500. The remainder of this stock was now estimated to be worth the original cost. Subject to the above exception, gross profit had remained at a uniform rate throughout. The company had a fire policy of Rs. 43,500 covering the stock of goods in the godown. The policy is subject to Average clause. The stock salvaged from fire was valued at Rs. 6,000.

6. A, B and C are partners sharing profit and losses 2 : 1 : 1. On 31.03.2019 their Balance Sheet was as follows:

B/S

Liabilities	Rs.		Assets	Rs.
Capital A–	1,00,000		Goodwill	30,000
B–	60,000		Land & Building	90,000
C–	40,000		Furniture	10,000
	2,00,000		Joint Life Policy	20,000
S/Creditors	60,000		Stock	55,000
			Debtors	45,000
			Cash & Bank	10,000
	2,60,000			2,60,000

A died on April 01, 2019. The firm has taken a joint life policy for Rs. 1,20,000, the payment for which was received by the firm. According to the partnership deed, on death of a partner, the goodwill is to be valued at 1½ times of the average profit for the last four years. The profit for the last four years were Rs. 60,000, Rs. 75,000, Rs. 90,000 and Rs. 95,000 respectively. For paying the amount due to A's legal representative, B and C brought as much as cash would bring their capitals in profit sharing ratio and the firm would have a cash balance of Rs. 3,000.

Prepare necessary accounts and Balance Sheet after death of Mr. A. 20

7. Creation Co. of Kolkata has a branch in Mumbai. The branch receives all supply of goods from the head office. From the following particulars relating to Mumbai branch for the year ended March 31, 2019, prepare Branch Account and goods sent to Branch Accounts in the books of Head Office. 20

(fig. in rupees)

Stock at Branch on 01.04.18 (at cost)	42,000
Branch Debtors on 01.04.2018	31,000
Petty Cash at Branch 01.04.2018	1,000
Goods sent to Branch during the year (at cost)	4,00,000
Cash Sales during the year	3,60,000
Credit Sales during the year	2,30,000
Cash collection from Debtors	94,000
Bill Receivable received from Debtors	1,00,000
Goods Returned by Branch (at cost)	4,000

Cash sent to Branch for Expenses:

	Rs.
Rent–	6,000
Salary–	13,000
Petty Expenses–	2,000

Balances on 31.03.2019:

Stock at Branch (at cost)	Rs. 32,000
Petty cash at Branch	Rs. 1,500
Branch Debtors	?

8. The following is the Trial Balance of a trader as on 31.03.19:

	Dr. (Rs.)		Cr. (Rs.)
Cash in hand	8,000	Creditors	60,000
Land & Building	40,000	Sales	1,90,000
Plant & Machinery	20,000	Bl Payable	21,000
Debtors	25,000	Custom Duty payable	25,000
Stock (01.04.18)	10,000	Prov. for Bad Debt	2,000
15% Investment (01.04.18)	20,000	Interest	2,000
Purchase	95,000	Capital	60,000
Bl Receivable	15,000		
Wages	8,000		
Salaries	16,000		
Rent & Rate	15,000		
Drawing	5,000		
Carriage outward	6,000		
Custom Duty	16,000		
Insurance	15,000		
Advertisement	20,000		
Bad Debt	6,000		
Furniture	20,000		
	3,60,000		3,60,000

Additional Information to be adjusted:

(a) Stock on 31.03.2019 was valued at Rs. 60,000

(b) Bill receivable includes a bill of Rs. 4,000 which has become bad

(c) Sale also includes sale of furniture on 01.04.2018 for Rs. 10,000 (Book Value Rs. 12,000)

(d) Wages include Rs. 6,000 spent on erection of machine on April 01, 2018

(e) Depreciate machinery by 10%, furniture by 20%

(f) Appreciate building by 10%

(g) Interest includes Rs. 200 received from a debtors for late payment and balance for investment

(h) Bad Debt recovered Rs. 500 was taken as receipt from debtors

20

Prepare a trading A/c for the year.
on that – day.

2021

ARITHMETIC

PAPER–V

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.*

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must be in one and the same language.*

The figures in the margin indicate marks for each question.

1. Answer *any ten* of the following questions: 2×10

    (i) Simplify: $\dfrac{840 \times 840 + 350 \times 350 - 840 \times 350}{840 \times 840 \times 840 + 350 \times 350 \times 350}$

    (ii) A man bought a horse and a carriage for Rs. 6000. He sold the horse at a gain of 20% and the carriage at a loss of 10%, thereby gaining 2% on the whole. Find the cost price of the horse.

    (iii) The cost of 16 packets of salt, each weighing 900 gms is Rs. 28. What will be the cost of 27 packets, if each packet weighs 1 kg?

    (iv) A can finish a work in 20 days and B can do the same work in one fourth of the time taken by A. Then working together, what part of the same work they can finish in a day?

    (v) A certain sum of money amounts to Rs. 1008 in 2 years and to Rs. 1164 in $3\frac{1}{2}$ years. Find the rate of simple interest.

    (vi) 65% of a number is 21 less than $\frac{4}{5}$ th of that number. What is the number?

    (vii) A man travelled from his house to the station at the rate of 25 kmph and walked back at the rate of 4 kmph. If the whole journey took 5 hours 48 mins, find the distance between the man's house and the station.

    (viii) What is the digit in the unit place of the product 387×498×356×792?

    (ix) Find the compound interest on Rs. 16000 at 15% per annum for 2 years 4 months compounded annually.

    (x) The perimeters of two squares are 52 cm and 48 cm. Find the perimeter of a third square whose area is equal to the difference of the areas of the two squares.

    (xi) Amit and Kiran started a business in which Amit invested Rs. 80000. After one year, profit was Rs. 20000 of which Kiran's share was Rs. 12000. What amount did Kiran invest at the time of starting the business?

    (xii) A train of length 100 metres crosses a platform of length 80 metres in 6 seconds. Find the time required by the train to cross a bridge of length 200 metres.

20520   **Please Turn Over**

2. Answer *any six* of the following questions:

4×6

(i) Rabin took 15 seconds to cross a rectangular field diagonally walking at the rate of 52 m/min and Sweta took same time to cross the same field along its sides walking at the rate of 68 m/min. Find the area of the field.

(ii) A sum of money doubles itself at compound interest in 15 years. In how many years will it become eight times?

(iii) 4 men and 6 women can complete a work in 8 days, while 3 men and 7 women can complete it in 10 days. In how many days will 10 women complete it?

(iv) A and B started a business jointly. A's investment was thrice the investment of B and the period of his investment was twice the period of investment of B. If B received Rs. 6500 as profit, then find their total profit.

(v) A shopkeeper sells 25 articles at Rs. 45 per article after giving 10% discount and earns 50% profit. If the discount is not given, find the percentage of profit gained.

(vi) 10% of the inhabitants of a village having died of cholera, panic set in, during which 25% of the remaining inhabitants left the village. The population is then reduced to 5670. Find the number of original inhabitants of the village.

(vii) Two numbers are such that the ratio between them is 4:7. If each is increased by 4, the ratio becomes 3:5. Find the numbers.

(viii) The average salary of all the workers in a workshop is Rs. 9000. The average salary of 8 technicians is Rs. 15000 and the average of the rest is Rs. 7000. Find the total number of workers in the workshop.

3. Answer *any four* of the following questions:

6×4

(i) If the compound interest on a certain sum of money at $16\frac{2}{3}$% for 3 years is Rs. 1270, find the simple interest on the same sum of money at the same rate for the same period.

(ii) The ratio of height of a room to its semi-perimeter is 2:5. It costs Rs. 260 to paper the walls of the room with paper 50 cm wide at Rs. 2 per metre allowing an area of 15 sq. m. for doors and windows. Find the height of the room.

(iii) Samir and Prabir started a business investing in the ratio 5:6. Tapan joined them after six months investing an amount equal to that of Prabir's. At the end of the year, 20% profit was earned which was equal to Rs. 98000. What was the amount invested by Tapan?

(iv) In an examination 35% candidates failed in one subject and 42% failed in another subject while 15% failed in both the subjects. If 2500 candidates appeared at the examination, how many passed in either subject but not in both?

(v) The captain of a cricket team of 11 members is 26 years old and the wicketkeeper is 3 years older. If the ages of these two are excluded, the average age of the remaining players is one year less than the average age of the whole team. What is the average age of the whole team?

4. Answer *any four* of the following questions: 8×4

   (i) A jar contains 56 litres of a mixture of milk and water in the ratio 5:2. How much water should be mixed with it so that the ratio of milk to water becomes 4:5?

   (ii) A borrowed a sum of money Rs. 830·00 from *B* at 12% per annum simple interest for 3 years. He then added some more money to the borrowed sum and lent it to *C* for the same period at 14% per annum rate of interest. If *A* gains Rs. 93·90 in the whole transaction, how much money did he add from his side?

   (iii) *A*, *B* and *C* together earn Rs. 300 per day, while *A* and *C* together earn Rs. 188 and *B* and *C* together earn Rs. 152. What is the daily earning of *C*?

   (iv) The price of a jewel, passing through three hands, rises on the whole by 65%. If the first and the second sellers earned 20% and 25% profit respectively, find the percentage profit earned by the third seller.

   (v) What annual payment will discharge a debt of Rs. 7620 due in 3 years at $16\frac{2}{3}$ % per annum compound interest?

2021

ENGLISH

PAPER-I

Time Allowed — 1 Hour 30 Minutes   *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.

1. Attempt a précis of the following passage and add a suitable title.   20

   In a country where the landlord has a permanent property in the soil it will be worth his while to improve that property; at any rate he will make such an agreement with them (his tenants) as will prevent their destroying it. But when the lord of the soil himself, the rightful owner of the land, is only to become the farmer for a lease of ten years, and if he is then to be exposed to the demand of a new rent, which may perhaps be dictated by ignorance or rapacity, what hopes can there be, I will not say of improvement, but of preventing desolation? Will it not be his interest, during the early part of that term, to extract from the estate every possible advantage for himself; and if any future hopes of a permanent settlement are then held out, to exhibit his lands at the end of it in a state of ruin? I am not only of opinion that the *zamindars* have the best right, but from being persuaded that nothing could be so ruinous to the public interest as that the land should be retained as the property of the Government. I am also convinced that, failing the claim of right of the *zamindars*, it could be necessary for the public good to grant a right of property in the soil to them, or to persons of other descriptions.

   It is the most effectual mode for promoting the general improvement of the country, which I look upon as the important object for our present consideration.

   I may safely assert that one third of the Company's territory in Hindostan is now a jungle inhabited only by wild beasts. Will a ten years' lease induce any proprietor to clear away the jungle, and encourage the *ryots* to come and cultivate his land, or lose all hopes of deriving any benefit from his labour, for which perhaps by that time he will hardly be repaid?

   It is in the interest of the State that the landed property should fall into the hands of the most frugal and thrifty class of people, who will improve their lands and protect the *ryots*, and thereby promote the general prosperity of the country.

2. Write a short note on the government's endeavour to develop the rural roadways in the state.   15

3. Write a letter to the editor of a newspaper regarding the tendency of people to break the lockdown regulations during the spread of Covid-19.   15

   [Write XYZ in place of your name, address, etc.]

HSA&ASA

2021

CONSTITUTION OF INDIA

PAPER-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.*

The figures in the margin indicate marks for each question.

Answer *Question No. 1* which is compulsory and *any two* from the rest.

1. Write short notes on the following: 2×5=10

   (a) Article 300A of Indian Constitution

   (b) Contingency Fund of India under Article 267

   (c) Estimates Committee of Indian Parliament

   (d) Votes on Account

   (e) Finance Commission

2. Discuss the structure, functions and powers of Public Accounts Committee.   20

3. Write down the procedure of passing a budget in Indian Parliament.   20

4. Discuss in detail Article 299 of Indian Constitution relating to Contracts.   20

5. Is NIITI AAYOG a constitutional body? Write an essay on the composition, functions and objectives of the NIITI AAYOG.   20

HSA&ASA

20518

005

2021

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 valued and the remaining ones ignored.

*Answer 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** questions.*

1. What is the significance of Singalila ridge in West Bengal? Mention the characteristics of the rivers of Sunderban in West Bengal.　　2+3=5

2. Describe the major Physiographical characteristics of Western Plateau region of West Bengal.　　5

3. Describe the influences of monsoon wind on the climate of West Bengal. Which river of West Bengal is called the 'River of Horror' and why?　　3+2=5

4. What do you mean by 'Bhangar' and 'Khadar' in West Bengal? Why evergreen trees are developed in the Tarai region of West Bengal? Which type of Vegetation is originated in saline soil at the mouth of Bay of Bengal?　　2+2+1=5

5. Why the Northern Mountain region of West Bengal is famous for Tea Plantation? Mention two important characteristics of Agriculture of West Bengal. Which region is called the 'Rice Bowl' of West Bengal?　　2+2+1=5

6. Give a short account of the mineral resources of West Bengal. Which Industrial Centre of West Bengal is called the 'Rurh of India' and why?　　3+2=5

Group B

*Answer **any five** questions.*

7. Mention the three Farm Acts of 'Agriculture Bills' 2020. What is the 'Namami Gange' initiative?　　3+2=5

8. What is the difference between DRDO and ISRO? What is the National Grid?　　3+2=5

Please Turn Over

National Grid is the high voltage electricity transmission network in India, Connecting power stations and major Sub-stations and ensuring that electricity generated anywhere in India can be used 065

9. What is Organic Farming? What is 'SEHAT scheme' launched by Government of India in December, 2020? Which Indian first won the Noble prize?   2+2+1=5

10. What is the Citizen Amendment Act, 2019 (CAA)? Mention four indigenous sports which are included into Khelo India Youth Games, 2021. Which is the longest National Waterways in India?   2+2+1=5

11. What is COVID-19? Which date is celebrated as National Doctor's Day in India? What is Cryogenic Technology?
                                                                                    2+1+2=5

12. What is the meaning of 24 spokes of Ashok Chakra on the Indian National Flag? What is the Golden Quadrilateral in India? What is Ramsar Wetland Convention?   2+2+1=5

HSA&ASA

SEHAT = Social Endeavour for Health and Telemedicine.

Cryogenic Propellant Reactor

Cryogenic Technology involves the use of Rocket propellants at extremely low temperature