

2019
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. Use the special sheet prescribed for the purpose. 25

basic primary need

What is a perfectly free person? Evidently a person who can do what he likes, when he likes, and where he likes, or do nothing at all if he prefers it. Well, there is no such person, and there never can be any such person. Whether we like it or not, we must all sleep for one third of our lifetime—wash and dress and undress—we must spend a couple of hours eating and drinking—we must spend nearly as much in getting about from place to place. For half the day we are slaves to necessities which we cannot shirk, whether we are monarchs with a thousand slaves or humble labourers with no servants but their wives. And the wives must undertake the additional heavy slavery of childbearing, if the world is still to be peopled.

Essential Commodities of life

These natural jobs cannot be shirked. But they involve other jobs which can. As we must eat we must first provide food; as we must sleep, we must have beds, and bedding in houses with fireplaces and coals; as we must walk through the streets, we must have clothes to cover our nakedness. Now, food and houses and clothes can be produced by human labour. But when they are produced they can be stolen. If you like honey you can let the bees produce it by their labour, and then steal it from them. If you are too lazy to get about from place to place on your own legs you can make a slave of a horse. And what you do to a horse or a bee, you can also do to a man or woman or a child, if you can get the upper hand of them by force or fraud or trickery of any sort, or even by teaching them that it is their religious duty to sacrifice their freedom to yours.

by force or by compulsion

So beware! If you allow any person, or class of persons, to get the upper hand of you, he will shift all that part of his slavery to Nature that can be shifted on to your shoulders; and you will find yourself working from eight to fourteen hours a day when, if you had only yourself and your family to provide for, you could do it quite comfortably in half the time or less. The object of all honest governments should be to prevent your being imposed on in this way. But the object of most actual governments, I regret to say, is exactly the opposite. They enforce your slavery and call it freedom. But they also regulate your slavery, keeping the greed of your masters within certain bounds. When chattel slavery of the negro sort costs more than wage slavery, they abolish chattel slavery and make you free to choose between one employment or one master and another and this they call a glorious triumph for freedom, though for you it is merely the key of the street. When you complain, they promise that in future you shall govern the country for yourself. They redeem this promise by giving you a vote, and having a general election every five years or so.

2. Write a short note on the hazardous effects of pollution. 10
3. Write a letter to the editor of a newspaper regarding reckless driving. 15
[Write XYZ in place of your name, address, etc.]

2019
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) Consolidated Funds and Public accounts of India
 - (b) Article 299 of Indian Constitution on Contracts
 - (c) Appropriation Bills
 - (d) Certification of Money Bills
 - (e) Article 292 of Indian Constitution
2. Discuss various provisions given in Indian Constitution regarding the concept of Public Debt. 20
3. Write an essay on the Powers and Functions of Comptroller and Auditor General of India. 20
4. Discuss in Details on the importance of Article 31A. 20
5. Is Finance Commission of India is a constitutional body? Discuss in details. 20

2019

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.

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** questions.

1. Which largest rainforest in the world was recently devastated by fire? What type of forest is it? How much of earth's total oxygen does it produce? 1+1+1=3
2. Name the river upon which Polavaram Project will be resumed and why was it stopped? It is in which state? 2+1=3
3. What is Bank consolidation plan in India? Which 3 banks will be merged into single entity? Which bank will be anchor bank? 1+1+1=3
4. Which article of the Indian Constitution did the Central Government in India revoke alongside with Article 370? What does it define? 1+2=3
5. In which year Swachh Bharat Mission was launched? What did it propose? 1+2=3
6. Why are two dates important in the history of India — (a) 11th September, 1893 (b) 9th August, 1942? (1½+1½)=3

Group-B

Answer **any five** questions.

7. Comment on recent refugee problem in Mexico. 7
8. State briefly the purpose of West Bengal (Prevention of Lynching) Bill, 2019. 7
9. Which district in West Bengal is divided by Mahananda river? Which place is called Barendrabhumi? 1+6=7

10. What is the purpose of 'Gatidhara' prakalpa in West Bengal?

7

11. Discuss in brief on "Pradhan Mantri Jan Dhan Yojana".

7

12. (a) In which sports and games the following terms are used?

(i) Track

(ii) Knock Out

(iii) Grand Master

(b) Who became Champion in 2019 BWF World Championship, Women, Single, in Badminton?

2+2+2+1=7

2019

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 the answers must be in one and the same language.*

Answer Question No. 1 which is compulsory and any 4 (Four) from the rest.

Abbreviations used are as conventional.

1. Answer any ten:

2×10=20

- (i) Name the department which is vested with the power of interpreting WB Service Rules Pt. I.
- (ii) Who is a Head of office?
- (iii) By which term the annual budget is known in the constitutional provision?
- (iv) Define "Competent Authority" in terms of WBFR Pt. I.
- (v) What does "Countersignature" on a bill signify?
- (vi) What is meant by "Emolument" in the WB (DCRB) Rules?
- (vii) What is primarily meant by "Detailed Heads" in the accounting system?
- (viii) What are the main divisions of the Consolidated Fund of the Union or the State?
- (ix) Under what category do the expenses of P.S.C. come — Voted or Charged?
- (x) Which items of expenditure come under "Contract Contingency"?
- (xi) Show the classification of Govt. employees for the purpose of travelling daily allowance.
- (xii) Specify the exception which provides for payment of family pension to more than one person.
- (xiii) Which is the basis for determining the subsistence allowance of a suspended govt. employee?
- (xiv) What declarations are obtained by the pension disbursing authorities from a pensioner on the body of a life certificate?

2. (i) Identify the rule of the WBSR Pt. I which declares "Leave cannot be claimed as of right."
 (ii) Justify the above declaration from administrative point of view. 153
 (iii) Distinguish between "Casual Leave" and "Earned Leave". 2+12+6=20
3. (i) Write a note on "Local Journey".
 (ii) Indicate how the daily allowance of a govt. employee is regulated in case of continuous halt. 12+8=20
4. (i) Explain "On Account Payment".
 (ii) Elucidate Standards of Financial Propriety as per WBFR.
 (iii) In terms of provisions of WBFR state the role of a Controlling Officer in the matter of control of expenditure and internal check against fraud. 3+10+7=20
5. (i) Express the inherent concepts of a tendering process.
 (ii) What is a "Two-bid" system of tendering?
 (iii) Highlight the provision made in the tendering process regarding the minimum periods allowed for different values of supply to interested tenderers for submission of tender papers. 10+4+6=20
6. (i) Define "Bank" in terms of Government Accounting Rules.
 (ii) Discuss the salient features about the functioning of the bank in maintenance of government accounts as per provisions of the Government Accounting Rules. 5+15=20
7. (i) Write down the general limitations for withdrawal of money from the treasury as contingent charges.
 (ii) What are the general responsibilities of the Treasury Officers?
 (iii) State the conditions under which a Treasury Officer may permit withdrawal of money. 7+7+6=20
8. (i) Distinguish between "Super Annuation Pension" and "Retiring Pension".
 (ii) State the cases where claims of pension are not allowed.
 (iii) Specify the rules regarding for payment of
 (a) Death Gratuity— Shares of family members,
 (b) Family Pension, order of priority. 8+6+6=20

2019
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.

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:

2×10=20

- (i) What per cent of 2 rupees 60 paise is 15 paise? 5/10
- (ii) A number is increased by 20% and then the increased number is decreased by 20%. Find the net increase or decrease per cent. 4%
- (iii) What sum of money will amount to Rs. 4,230 in 2½ years at 7% per annum simple interest?
- (iv) Ranjit purchased an almirah for Rs. 5,375. He sold it for Rs. 6,020. Find his gain or loss percentage. 8 49/59
- (v) Simplify:
$$\frac{(0.73)^3 + (0.27)^3}{(0.73)^2 + (0.27)^2 - 0.73 \times 0.27}$$
- (vi) Evaluate: $1 - 2\frac{2}{5} \div 4\frac{1}{2}$ of $2\frac{2}{3} \times \frac{5}{6} \div \frac{1}{3}$ 17/5
- (vii) The length of a rectangle is 12m and its diagonal is 15m. Find the breadth. 9
- (viii) Calculate the compound interest on Rs. 4,000 for 2 years at 5% per annum. 90
- (ix) A fan marked at Rs. 1,500 is offered at Rs. 1,350 due to off-season. Find the rate of off-season discount offered. 10%
- (x) The ratio of two numbers is 3 : 4 and their L.C.M. is 180. Find the numbers. 45/60
- (xi) My friend and I started a business by investing Rs. 15,000 and Rs. 16,800. Find the share of each out of an annual profit of Rs. 15,900. 7500/8400
- (xii) The population of a city is 3,15,780. If $\frac{1}{5}$ of the population are adult females and $\frac{1}{2}$ of the population are adult males, then find the no. of children in that city. 94734

2. Answer any six questions:

4×6=24

- (i) Sonu can do a piece of work in 15 days and Pinki in 20 days. With the help of Sonali, they finish the work in 5 days. How long will it take for Sonali to finish the work? 10/12
- (ii) 10404 students are sitting in a lecture room in such a manner that there are as many students in a row as there are rows in a lecture room. How many students are there in each row of a lecture room? 102

- (iii) The average score of a cricketer for ten matches is 38.9 runs. If the average for the first six matches is 42, then find the average for the last four matches.
 34.25
- (iv) The value of a car decreases annually by 20%. If the present value of the car be Rs. 4,50,000, what will be its value after 2 years?
 2,88,000
- (v) 70% of the students in a school are boys and the no. of girls is 504. Find the no. of boys in the school.
 1176
- (vi) Find the compound interest on Rs. 5,000 at 10% p.a. for $1\frac{1}{2}$ years, compound interest reckoned half yearly.
 788.12
- (vii) The ratio of illiterate to literate people in a locality is 1 : 9. The population of that locality is 64000. How many people are literate? And how many are illiterate?
- (viii) Find the difference between a single discount of 40% and two successive discounts of 36% and 4% on Rs. 2,500.

3. Answer any four questions:

6×4=24

- (i) A sum of money invested at compound interest doubles itself in 4 years, interest being payable annually. In how much time will it be eight times?
- (ii) The length and the breadth of a rectangle are 10cm and 8cm. If the length increases by 15% and breadth by 20%, find the percentage increase in its area.
 25%
- (iii) Dipu, Rabeya and Megha have started a small business by investing the capitals of Rs. 6,500, Rs. 5,200 and Rs. 9,100 respectively. After one year they make a profit of Rs. 14,400. If they divided $\frac{2}{3}$ of the profit equally among themselves and the remaining in the ratio of their capitals, find the profit share of each.
 4700, 4400, 5300
- (iv) A grocer bought sugar worth Rs. 4,500. He sold one-third of it at a gain of 10%. At what gain per cent must the remaining sugar be sold to have a gain of 12% on the whole?
 13%
- (v) Molly, Nafeeza and Omana started a tailoring shop. The money they invested for this is in the ratio 5 : 7 : 8. They divide the profit also in this ratio. After one year, Omana got 1,800 rupees more than Molly. How much did each get that year?
 3000/4200/4800

4. Answer any four questions:

8×4=32

- (i) The bacteria in a culture grows by 10% in the first hour, decreases by 10% in the second hour and again increases by 10% in the third hour. Find the bacteria at the end of 3 hours if the count was initially 2000.
 2178
- (ii) Arun and Ajay started a business jointly by investing Rs. 24,000 and Rs. 30,000 respectively at the beginning of the year. But after few months Arun invested Rs. 12,000 more. After a year, the profit was Rs. 14,030 and Arun received the profit share of Rs. 7,130. After how many months does Arun invest money in that business?
- (iii) By selling one kind of tea at Rs. 80/kg, a trader makes a loss of 20% and makes a profit of 25% by selling another kind of tea at Rs. 200/kg. At what ratio these two types of tea should be mixed so that by selling it at Rs. 150/kg, the profit would be 25%?
 2:1

$$\frac{150}{250} \quad 450 \quad \frac{250}{300}$$

- (iv) In a school there are 660 students and ratio of boys and girls was 13 : 9. After some time 30 girl students joined the school but few boys left the school. As a result the ratio of boys and girls became 6 : 5. Find how many boys left the school. 30
- (v) A man borrowed a sum of money and agrees to pay off by paying Rs. 3,150 at the end of the first year and Rs. 4,410 at the end of the second year. If the rate of compound interest is 5% per annum, find the sum borrowed.

2019
AUDITING AND ACCOUNTANCY
PAPER-VI

Time Allowed — 3 Hours

Full Marks — 100

If the question attempted are excess of the prescribed number, only the question attempted first up to the prescribed number shall be valued and remaining ones ignored.

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

[Answer any five questions taking at least two from each Group.]

Group-A

1. (a) What are the considerations an auditor should keep in mind before commencing audit?
 (b) Discuss the difference between Internal Control System and Internal Check System.
 10+10=20
2. (a) What is Teeming and Lading? State five objectives of voucher.
 (b) "Information and means of Information, are by no means equivalent terms." — Explain.
 5+5+10=20
3. (a) What is Post-balance Sheet events? What is meant by window dressing of a Balance Sheet?
 (b) "An Auditor is not a valuer", "An auditor is intimately connected with values." — How would you reconcile these two statements?
 5+5+10=20
4. Write short notes on: 5×4=20
 - (a) Liabilities of Joint Auditor
 - (b) Special Audit
 - (c) Issue of Sweat Equity Shares
 - (d) Buy back of Securities

Group-B

5. Handaram of Kolkata sent on 15.01.2018, a consignment of 500 bicycles costing ₹ 100 each. Expenses of ₹ 700 met by the consignor. Bokaram of Mumbai spent ₹ 1,500 for clearance and the Selling expenses were ₹ 10 per bicycle.
 Bokaram sold on 05.04.2018, 300 bicycles @ ₹ 160 each and again on 20.06.2018, 150 bicycles @ ₹ 172 each.

Bokaram was entitled to a Commission of ₹ 25 per bicycle sold plus one fourth of the amount by which the gross sale proceeds less total.

Commission thereon exceeded a sum calculated @ ₹ 125 per bicycle sold. Bokaram sent the amount due to Handaram on 30.06.2018.

You are required to show

- (a) Consignment A/c 6,682
 (b) Bokaram's A/c in the Books of Handaram.

52,162
 15638 Cr
 11250 + 4388

Calculation of commission is to be shown in the workings.

10+5+5=20

6. Lucky Ltd. purchased a machine on 1.1.2017 on hire purchase system from Happy Ltd. The cash price of the Machine was ₹ 14,892. ₹ 4,000 was paid at the time of taking delivery and the balance by three instalments of ₹ 4,000 each to be paid on 31st December every year. Rate of Interest was 5% p.a. compound. The purchaser wrote-off depreciation @ 10% p.a. on diminishing balance method.

Lucky Ltd. failed to pay the instalment due on 31.12.2018 and Happy Ltd. took possession of the machine.

Show the necessary accounts in the books of Lucky Ltd. and Happy Ltd. under sales method.

6+6+6+2=20

7. Ganga and Jamuna are in partnership as equal partners. Ganga by agreement retires and her daughter, padma joins the firm on the basis that she would get one third share of the profit.

The balances of books of M/s Ganga and Jamuna were:

1/3

	₹	₹
Goodwill	24,000	
Bank	16,000	
Debtors	6,000	
Stock	52,000	
Creditors		12,000
<i>Capital Accounts:</i>		
Ganga		46,000
Jamuna		40,000
	98,000	98,000

Goodwill is agreed at ₹ 60,000 and written up accordingly. Sufficient money is to be introduced so as to enable Ganga to be paid off and leave ₹ 8,000 in Bank. Jamuna and Padma are to provide such sum as to make their capital proportionate to their share of profit. Ganga agrees to contribute

2/3 1/3

from her capital half of the amount Padma has to provide. Assuming the agreement was carried out. Show the entries required and prepare the Balance Sheet of the firm of M/s Jamuna and Padma.

8. From the following Trial Balance of Sri Devayan Sengupta and the additional information, prepare a Trading and Profit & Loss Account for the year ending 31st December 2018 and a Balance Sheet as at the date:

	₹		₹
Materials consumed	1,75,000 ✓	Capital	75,000 ✓
Stock on 31.12.2018	37,500 ✓	Sales	3,00,000 ✓
Debtors	30,000 ✓	Creditors	25,000
Wages productive	45,000 ✓	Commission Received	1,500
Others	7,500 ✓	Special Rebate Received	2,000
Salaries	7,500 ✓	Suspense A/c-Sri Roy	27,500
Electric charges	2,500 ✓		
Freight, Insurance on Purchase	1,500 ✓		
Delivery charges	1,000 ✓		
Depreciation	5,000 ✓		
Commission paid	1,000 ✓		
Special Rebate Allowed	1,000 ✓		
Plant & Machinery	32,500 ✓		
Furniture	6,500 ✓		
Land & Building	47,500 ✓		
Suspense A/c-Smt. Banerjee	10,000		
Drawings	7,500		
Cash in hand	2,000		
Cash at bank	10,500		
	4,31,000 ✓		4,31,000 ✓

Additional Information:

- (a) Salary includes the proprietors salary of ₹ 3,000 for the year.
- (b) Suspense A/c of Sri Roy represents a cheque received from him against sale proceeds of goods sent to him on consignment. Goods costing ₹ 32,500 were sent to him on consignment. 4/5th of the goods was sold by him for ₹ 45,000. He is entitled to a Commission at 10% on Sale Proceeds. The only entry passed in this connection was for cheque received from him. Goods sent on consignment at cost was ₹ 32,500.

78,500 50,000 180,000

- (c) Suspense A/c for Smt. Banerjee represents an advance of ₹ 10,000 to her in connection with a joint venture agreement entered into with her for which she is to get 2/5th share of profit. It is ascertained that the venture has earned a profit of ₹ 7,500.
- (d) The security of the schedule debtors reveals the following:
- (i) ₹ 7,500 fully realisable
 - (ii) ₹ 5,000 — 75% realisable
 - (iii) ₹ 2,500 — 50% realisable
 - (iv) Provision for Doubtful Debts has to be provided for at 5% on the balance besides the amount that may be required as above.