

2009

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 :-

It was clear to Burns that he had talent enough to make a fortune, or a hundred fortunes could he but have rightfully willed this; it was clear also that he willed something far different, and therefore would not make one. Unhappy it was that he had not power to choose the one, and reject the other; but must halt for ever between two opinions, two objects, making hampered advancement towards either. But so it is with many men; we 'long for merchandise, yet would fain keep the price'; and so stand chaffering with Fate, in vexatious altercation, till the night come and our fair is over !

Burns was born poor; and born also to continue poor, for he could not endeavour to be otherwise : this had been well could he have once for all admitted and considered it as finally settled. He was poor truly but hundreds even of his own class and order of minds have been poorer, yet have suffered nothing deadly from it; nay, his own father had a far sorer battle with ungrateful destiny than his was; and he did not yield to it, but died courageously warring, and to all moral intents prevailing, against it. Truc Burns had little means, had even little time for poetry, his only real pursuit and vocation; but so much the more precious was what little he had. In all these external respects his case was hard, but very far from the hardest. Poverty, incessant drudgery, and much worse evils, it has often the lot of poets and wise men to strive with, and their glory to conquer. Locke was banished as a traitor; and wrote his 'Essay on the Human Understanding' sheltering himself in a Dutch garret. Was Milton rich or at his ease when he composed 'Paradise Lost'? Not only low, but fallen from a height; not only poor, but impoverished; in darkness and with danger compassed around, he sang his immortal song, and found fit audience though few. Did not Cervantes finish his work, a maimed soldier and in prison? Nay, was not 'Araucana' which Spain acknowledges its best epic, written without even the aid of paper, on scraps of leather, as the stout fighter and voyager snatched any moment from that wild warfare?

And what, then, had these men, which Burns wanted? Two things, both which, it seems to us, are indispensable for such men. They had a true principle of morals; and a single, not double aim in their activity. They were not self-seekers and self-worshippers; but seekers and worshippers of something far better than Self. Not personal enjoyment was their object; but a high, heroic idea of religion or patriotism, of heavenly Wisdom, in one or the other form, ever hovered before them, in which cause they neither shrank from suffering nor called on the earth to witness it as something wonderful; but patiently endured, counting it blessedness enough so to spend and be spent. Thus the golden calf of 'Self-love', however curiously carved, was not their Deity; but the Invisible Goodness, which alone is man's reasonable service. This feeling was a celestial fountain, whose streams refreshed into gladness and beauty all the provinces of their otherwise too desolate existence. In a word, he willed one thing to which all other things were subordinate and made subservient; and therefore they accomplished it. The wedge will rend rocks but its edge must be sharp and single; if it be double, the wedge is bruised in pieces and will rend nothing.

(587 words)

25

P.T.O.

2. Draft notes (on the basis of the passage set in Q.1) on the following :-

(a) What Burns should not have done.

5

(b) What ensured success and consequent happiness for other men.

5

3. A State Govt. decided to construct a metalled road between two extremes of a small village. Tenders were invited through advertisement in newspapers. The lowest tender was accepted; terms and conditions were finalised; 50% of the total amount was paid as advance to the firm selected for construction of the said road by the end of a six-month period, on condition that the rest of the amount would be paid in two equal instalments depending on the progress of the work. When no ostensible progress (beyond the despatch of bricks and stone chips to the area) was made even after four months, a 'show-cause' notice was sent to the Director of the firm. What will be the Director's reply in his L E T T E R ?

15

2009

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) Contingency Fund
 - (b) Finance Commission
 - (c) Prior recommendation of the President required to Bills affecting taxation in which the States are interested.
 - (d) All India Services.

5x4
2. Discuss the provisions of the Constitution of India relating to Grants from the Union to the States.

15
3. Define Money Bill in detail along with the provisions relating to Assent to Bills.

15
4. Explain the provisions of the Constitution of India relating to right to property as amended by the (44th Amendment) Act, 1978.

15
5. Discuss the provisions of the Constitution of India relating to Annual Financial Statement.

15

2009

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 English or in Bengali but all answers must be in one and the same language.

Group - A

Answer any five in one/two words:

1. Which Iron and Steel Plant centre is called the 'Ruhr of India'?
In which district of West Bengal it is situated? 1+1
2. What are Nor'-Westers? In which months do they occur in West Bengal? 1+1
3. Which Hill Station in West Bengal is known as the "Queen of Hills"?
What is GJMM? 1+1
4. Who is the new Finance Minister of India? SEZ and DTA stand for
what? 1+½+½
5. In which country the IPL-2 matches (2009) were held? Who were the
coach and captain of the Kolkata Knight Riders' Team (2009)? 1+½+½
6. What is UIDAI? Who is the Chairman of this project? 1+1

Group - B

Answer any five questions.

7. At present how many districts are there in West Bengal? Write the
full names of the districts. Which districts make common boundary
with Bangladesh? 2+4+2
8. In West Bengal where is Mahananda Corridor situated? Briefly men-
tion some characteristic features of the region mentioning rivers
flowing through the region. 2+6
9. Which type of climate does prevail in northern part of West Bengal?
Mention briefly the characteristic features of this climate? Name
two principal rivers of this region. 2+4+2
10. Which two cities are connected by newly constructed Nivedita Setu?
On which river it is constructed? How does the bridge provide a
fast and efficient link between both sides of the river (Mention
the names of National Highways and Eastern Indian States)? 1+1+6
11. Discuss briefly the meteorological conditions causing a severe
cyclonic storm "Aila". Name the coastal districts of West Bengal
affected by the severe storm (May, 2009). How much money has been
allocated for "Aila Hit Villages" in Sundarbans in Budget 2009? 4+3+1
12. In which district and on which river Haldia Port is situated?
Write a brief account of principal industries of the Haldia Region. 2+6

2009

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.

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

Answer any five questions.

1. (a) Explain briefly the functions entrusted to the Treasury. 15
(b) Define Monthly Accounts maintained in the Treasury. 5
2. How moneys payable to Government are deposited? 20
3. What are the conditions for counting service for increments? 20
4. What are the conditions for grant of joining time and period of Government employees? 20
5. What is a voucher? What points are seen by audit in auditing vouchers? 20
6. Describe briefly the incidence of charges in respect of Government servants whose services are lent by one Government to another for short periods. 20
7. Explain the rules and related instructions relating to allocation between capital and revenue expenditure on a capital scheme. 20
8. Write short notes on :
 - (a) Earned Leave;
 - (b) Half-pay Leave;
 - (c) Maternity Leave;
 - (d) Quarantine Leave. 5x4

2009

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 ten of the following questions :-

- (a) On dividing a certain number by 342, we get 47 as remainder. What will be the remainder, if the same number is divided by 18 ?
- (b) Simplify : $\frac{1}{1.4} + \frac{1}{4.7} + \frac{1}{7.10} + \frac{1}{10.13} + \frac{1}{13.16}$
- (c) Four electronic devices make a beep after every 30 minutes, 1 hour, $1\frac{1}{2}$ hour and 1 hour 45 min. respectively. All the devices beeped together at 12 noon. At what time will they beep together again ?
- (d) $\frac{1}{4}$ of Niten's money is equal to $\frac{1}{6}$ of Rahul's money. If both of them together have Rs.600, what is the difference between their amounts ?
- (e) If A's salary is 25% less than that of B, how many per cent is B's salary more than that of A ?
- (f) If $a:b = 1:3$, $b:c = 5:7$ and $c:d = 9:8$, find $a:b:c:d$.
- (g) The cost price of an article is 64% of the marked price. What is the gain per cent if a discount of 12% is allowed ?
- (h) At what rate per cent per annum will a sum of money double in 8 years ?
- (i) A train 125 m long is running at 50 km/hr. In what time will it pass a man, running at 5 km/hr in the same direction in which the train is going ?
- (j) If a liquid is turned into a solid, its volume is increased by 10%. If the solid is melted, then by what per cent the volume is reduced ?
- (k) A man had some hens and cows. If the number of heads be 48 and the number of feet equals 140, then find the number of hens.

2x10

2. Answer any five questions :-

- (a) Pure milk contains 89% water. If 90% of water is found in a sample of milk, then how much water is mixed in 22 litres of such milk ?
- (b) In an examination 58% of the candidates passed in English and 68% passed in Mathematics but 17% failed both in Mathematics and English. If 2150 candidates passed in both the subjects then how many candidates appeared in the examination ?
- (c) A man earned some profit by selling a material at Rs.625. Had he sold the material at Rs.675, his earning of profit would have been $8\frac{1}{3}$ % higher on cost price. What was the amount of profit he earned ?
- (d) A box contains 280 coins of one rupee, 50 paise and 25 paise. The values of each kind of coin are in the ratio of 8:4:3. Find the number of each kind of coin.

P.T.O.

2. (e) Divide Rs.2600 into 3 parts so that the annual interest accumulated on the first part at 4% rate, on the second part at 6% rate and on the third at 8% rate will be equal.
- (f) A person is to pay income-tax at a flat rate over a particular limit of income. If his incomes be Rs.4500 and Rs.6000, he has to pay Rs.80 and Rs.200 respectively as income-tax. Determine the rate percent of income-tax and also the highest limit of income which is exempted from income-tax.
- (g) A and B started a business with initial investments in the ratio 12:11 and their annual profit were in the ratio 4:1. If A invested the money for 11 months, then for what time B invested the money ?

4x5

3. Answer any six questions :-

- (a) In order to attract more spectators, the exhibition authority reduces the per head entrance fee of 25 paise by 20%. As a result daily income of the authority increases by 28% on the sale of tickets. Determine the rate percent of increase in the number of spectators.
- (b) A manufacturer makes 800 articles at a cost of Rs.1.50 per article. He fixes the selling price such that if only 600 articles are sold, he would make a profit of 30% on his outlay. However, he sold 620 articles at this price. Find his actual profit per cent of the total outlay, assuming that the unsold articles are useless.
- (c) Rs.4250 was divided among Amal, Kamal and Bimal in such a way that on reduction of Rs.10, Rs.15 and Rs.25 respectively from their due shares, the ratio of their balance money becomes 2:5:7. Find the share of each.
- (d) Tapasbabu borrowed a sum of money from a bank at 12% simple interest per annum and the same amount at 10% simple interest per annum both for the same period. He cleared the first loan 6 months before the scheduled date of repayment and repaid the second loan just at the end of the scheduled period. If in each case he had to pay Rs.3250 as amount then how much and for what time did he borrow ?
- (e) In a mixture the ratio of milk and water is $a:b$. If X litre of water is added to the mixture, then the ratio of milk and water is $a:c$. Then show that in the new mixture, the amount of milk is $\frac{ax}{c-b}$ litre and water is $\frac{bx}{c-b}$ litre.
- (f) A piece of diamond worth Rs.7800 is broken into 3 pieces while dropped, the weights of which are in the ratio 5:7:8. If the value of the stone varies as the square of its weight, find the loss incurred by the breakage.
- (g) 10% of the electorate did not cast their votes in an election between two candidates. 10% of the votes polled were found invalid. The successful candidate got 54% of the valid votes and won by a majority of 1620 votes. Find the number of voters enrolled on the voters' list.

6x6

4. Answer any three questions :-

- (a) A and B start a partnership business. The capital of A is twice that of B. After 3 months A withdraws $\frac{1}{3}$ rd of his capital investment, but after 7 months he deposits $\frac{1}{3}$ of his withdrawal and B withdraws $\frac{1}{4}$ of his capital investment. At the end of the year, if the share of profit of A be Rs.300, what will be the share of profit of B ?

4. (b) A merchant sold each of the two sarees for Rs.96. The profit percent he earned in one saree was as much as the loss per cent incurred on another saree. If his total loss by this sale was 4%, determine the rate per cent of the profit or loss.
- (c) Two vessels A and B contain mixture of spirit and water. If a new mixture is prepared by taking 3 parts of mixture from vessel A and 2 parts of mixture from vessel B, it contains 29% spirit. Again if another mixture is prepared with 1 part of mixture from vessel A and 9 parts of mixture from vessel B, the spirit content becomes as 44%. What is the percentage of spirit in vessels A and B ?
- (d) The difference between compound interest and simple interest at the same rate on Rs.5000 for 2 years is Rs.72. Find the rate of interest per annum.

8x3

2009

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 five questions taking at least two from each group.

Group - A

1. (a) "In a good system of Internal Check, the work of one is checked indirectly by the work of another" - Explain the statement with suitable examples.
- (b) Outline a suitable system of internal check regarding the cash transaction of a concern. 10+10
2. (a) "Vouching is the essence of audit" Explain.
- (b) Discuss the duties of an auditor in connection with the stock-in-trade referring to leading cases on this subject.
- (c) State how would you verify the following liabilities of a company.
 - (i) Sundry creditors for goods supplied.
 - (ii) Outstanding liabilities for expenses. 5+5+(5x2)
3. Discuss the various duties of a company auditor as per provision of the Company Act and as per decisions and pronouncements of Learned Judges in several case laws. 10x2
4. (a) Write a note on the nature, objectives and scope of government audit.
- (b) Prepare the audit programme of a Hospital or a Charitable Society. 12+8

Group - B

5. (a) On 1 January, B owes Rs.10,000 and accepts a three months bill for the amount. On the date of maturity, B, not being able to meet the bill, offers A Rs.4000 and ask him to draw another bill for three months for the balance plus interest at 15% p.a. A agrees to this proposal. Pass the necessary journal entries in the books of A.
- (b) (i) A limited company forfeited 300 shares of Mr. X who had applied for 500 shares on account of non payment of allotment money Rs.5 (including premium of Rs.2) and first call Rs.2. Only Rs.3 per share was received with application. Out of these, 200 shares were reissued to Mr.Y as fully paid shares for Rs.8 per share excluding premium. Pass necessary entries.
- (ii) A company forfeited 150 shares of Rs.10 each fully called-up issued at 10% discount on which Rs.3 per share was received with application. Amount required to be paid was Rs.2 on allotment, Rs.2 on first call and Rs.2 on final call. Out of these, 100 shares were reissued to Mr.M as fully paid shares at Rs.8 per share. Pass necessary entries. 4+(8x2)

P.T.O.

6. (a) From the following particulars, prepare a Branch Account in head office books, showing the profit or loss of the Branch :

			<u>Rs.</u>
Opening Stock at the branch	...	...	30,000
Goods sent to branch	...	...	90,000
Sales (cash)	...	...	1,20,000
Expenses :			
Salaries	...	...	10,000
Other Expenses	...	...	4,000

Closing stock could not be ascertained, but it is known that the branch sells at cost plus 20 per cent. The branch manager is entitled to a commission of 5 per cent on the profits of the branch before charging such commission.

- (b) One machine is sold on hire purchase. The terms of payment is four annual instalments of Rs.4,230 at the end of each year commencing from the date of agreement. Interest is charged @ 5 per cent and is included in the annual payment of Rs.4,230.

Show Machinery Account and Hire Vendor Account in the books of the purchaser who defaulted in the payment of the third yearly instalment whereupon the vendor re-possessed the machinery. The purchaser provides depreciation on the machinery @ 10 per cent per annum.

10+

7. The following is the Trial Balance of Shri Arihant as on 31st December, 2008.

	<u>Dr.</u> <u>Rs.</u>	<u>Cr.</u> <u>Rs.</u>
Capital	-	14,00,000
Drawings	75,000	-
Opening Stock	80,000	-
Purchases	16,20,000	-
Freight on purchases	15,000	-
Wages	1,10,000	-
Sales	-	25,00,000
Salaries	1,00,000	-
Travelling Expenses	23,000	-
Miscellaneous Expenses	35,000	-
Printing and Stationery	27,000	-
Advertisement Expenses	25,000	-
Postage and Telegrams	13,000	-
Discount	7,600	14,500
Bad Debts written off (after adjusting recovery at bad debts of Rs.6000 written off in 2006)	14,000	-
Building	10,00,000	-
Machinery	75,000	-
Furniture	40,000	-
Debtors and creditors	1,50,000	1,60,000
Provision for Doubtful Debts	-	19,000
Investment (12% purchased on 1.10.2008)	6,00,000	-
Bank Balance	83,900	-
	40,93,500	40,93,500

