

2016

ENGLISH

PAPER-I

Time Allowed : 1½ Hours

Full Marks : 50

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

(Use the special sheet prescribed for the purpose).

Contrary to the popular view, tanning is not a free beauty bonus handed out by nature nor a sign of bursting health. It is merely part of the body's defence against potentially destructive ultra-violet rays. And while moderate exposure of the skin to sunlight is necessary for health - as well as providing a psychological boost-over-exposure can result in painful burns, solar dermatitis and even skin cancer.

Continual and excessive exposure to direct sunlight also ages the skin as it thickens up, and wrinkles and sags more quickly due to loss of elasticity. A good sunscreen - for a hot summer at home as well as heat abroad - is therefore essential for any woman concerned about her appearance and skin condition.

Despite claims by cosmetic firms, no product is yet available which will permit bronzing while eradicating all risk of burning, since true tanning begins only while the skin is being burned. When direct sunlight bathes the body, skin begins thickening to filter out some of the potentially damaging rays while the anti-sunburn pigment, melanin, is being rushed to the upper skin layers to absorb sunlight. Hence a good sunscreen, coupled with slow and gradual exposure to sun, produces painless tanning with a minimum of burning.

Individuals vary in their ability to cope with sunlight even when the skin is well protected. But, as a rough guide, the fair-skinned should toast only for about 20 minutes and afternoon initially. Other points to note are : that burning takes place more quickly between 10 a.m. and 2 p.m., when the sun is overhead; that reflections from water, sand or snow intensify sunlight; and that reflection can cause bad burns even on a seemingly dull and cloudy day near the sea or up in the mountains.

The art of self-protection lies not only in choosing sun-screens but also in using them properly. Initially they all need to be applied at regular intervals, spread meticulously over all exposed sections. They should always be reapplied after swimming.

Many of the people who formulate sun products believe that a sunscreen oil provides the maximum protection in both heat and cold for most skins. This is because oils form a continuous film; they are not easily dispersed by water or perspiration; and unlike creams, which may contain a high proportion of water, they cannot dry out in sun or wind. And since the softening effect of the oil compensates for any possible irritant effects from the sun-screening agent, it could well be the best choice for those who suffer from cosmetic allergies.

2. Draft notes (On the basis of the passage given in question no.1) on the following :-
- a) Why, according to the passage, do people become sun-tanned ?
5
 - b) What is the result of over-exposure to the sun ?
5
3. Write a letter of congratulations to the Chairman, National Handicrafts Corporation, New Delhi who has been awarded the President's Exports Promotion Award for his Contribution to the popularisation of Indian handicrafts abroad.

(Write X, Y, Z in place of your name and address etc.)

15

2016

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.

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

1. Write short notes on the following :
 - a) Consolidated Fund of India.
 - b) Contingency Fund of India.
 - c) Comptroller and Auditor General of India.
 - d) Financial Emergency. 5x4
 2. Examine the nature of distribution of revenues between the Union and the States. 15
 3. Discuss the conditions under which States can raise loans. 15
 4. What is a Money Bill ? Outline the special procedure for the passing of a Money Bill in Parliament as stipulated by the Constitution. 5+10
 5. Discuss the composition of the Finance Commission of India. What are its duties ? 7+8
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2016

GENERAL KNOWLEDGE AND CURRENT AFFAIRSPaper - 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 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-AAnswer any five Questions.

1. What for stand the abbreviation MGNREGS ? Mention its two objectives. 1+2
2. When RTI Act was enforced in India ? How does JNNURM differ from AMRUT ? 1+2
3. Name the member countries of SAARC. Who founded it and when ? 1+1+1
4. Name the first Indian film and first talkie film. What is the largest Gurudwara ? 1+1+1
5. Who is first lady to rule India ? Who wrote the book 'Laila-Majnu' and 'Wings of Fire' ? 1+1+1
6. When was Community Development Programme (CDP) commenced in India ? Name first Indian Satellite. In which city the World Cup Hockey 2010 was played ? 1+1+1

GROUP-BAnswer any five Questions.

7. Which part of West Bengal comes under the 'hot dry sub-humid' region. Mention Soil Characteristics of this region. 1+6
8. Name two districts of West Bengal, which touches the 'Tropic of Cancer' and one district which touches maximum other district boundaries of W.B. What was the population growth rate of W.B. during 1911 - 1921 ? Name the mountain range which host W.B.'s highest Peak. (2½+1½+1½+1½)
9. Name first Planned town of West Bengal. Which foreign planning project was followed to plan for DVC (Damodar Valley Corporation) ? Discuss the environmental implications of tourism in West Bengal. (1½+1½+4)
10. What is the name of World's largest Mangrove forest ? Give a short geographic account of it. 1+6

11. Divide West Bengal into land form regions. Name two rivers which rises in Himalayas and two rivers which rises in Western Plateau. Which district of West Bengal got independence on 17th August 1947 ?

(3+1¹/₂+1¹/₂+1)

12. What is the latitudinal and longitudinal extension of West Bengal ? Name tobacco producing districts of West Bengal. Discuss geographical suitability of the development of Haldia industrial belt.

(2+1¹/₂+3¹/₂)

2016

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.

Answer any five questions

Abbreviations bear conventional meaning.

1. A(a) To which Fund receipts and expenditures revenue in nature, of a State Government are related ?
- (b) 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 ?
- (c) Who functions as the Audit Officer for pension in respect of employees of Panchayats ?
- (d) What is the period of preservation of the Service Book of a govt. employee after his retirement or death ?
- (e) What is the prescribed minimum period to be allowed to tenderers when the cost involved is above Rs.1(one) crore ?
- (f) Under what Article of the Constitution of India the W.B.Treasury Rules have been prepared ?
- (g) Which Office Functions as the "Clearing House" for all financial transactions of the Central Govt. and the State Governments ?
- B. Give an account of Administrative Approval and Technical Sanction as per WBFR-Vol.I. (2 x 7)+ 6
2. (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 x 3)+ 8
3. (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
4. (a) What is meant by "Appropriation" in government accounting and budgetary procedures ?
- (b) What is an "Appropriation Act of a Year" for a State and signify its importance in relation to functions of the State.
- (c) Discuss the aspect which is commonly called "Vote on Account" of a State Government.
- (d) Highlight the criteria of classifying expenditures as Capital Expenditure in Government Account. 4+6+6+4

- ✓ 5. (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

- ✓ 6. (a) Give the salient features of the Child Care Leave which can be granted to female employees of the Government.
- (b) A serving government employee dies in the month of May. State how his earned leave amount may be affected.
- (c) Describe the modalities regarding Half Pay Leave. 8 + 4 + 8

- 7. (a) Distinguish between Compulsory Retirements as provided in Rules 75(a) and 75(aa) of the WBSR Part-I.
- (b) What is the effect on pension of the government employee compulsorily retired under Rule 75(aa) of the WBSR Part-I ?
- (c) What is the provision as to pension in respect of a government employee who has been retired compulsorily as a penalty ?

10 + 5 + 5

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$\frac{50}{2} \times \frac{11}{2}$
 $\frac{55}{4} = B-24$

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 :-

(i) 62% of my salary is Rs.5,270/- ; find 24% of my salary. 20^{10}

(ii) The bell of a wall-clock takes 6 seconds to ring 6 times. What is the time required to ring 12 times ? 11

(iii) If x is proportional to y and x = 5 when y = 4, then what is the value of x when y = 18 ? $22\frac{1}{2}$

(iv) Find the value of :-

$$\frac{(1.5)^3 + (4.7)^3 + (3.8)^3 - 3 \times (1.5) \times (4.7) \times (3.8)}{(1.5)^2 + (4.7)^2 + (3.8)^2 - (1.5) \times (4.7) - (4.7) \times (3.8) - (3.8) \times (1.5)}$$

(v) What principal invested at 5% for 3 months will yield a simple interest of Rs.25/- ? 2500

(vi) a, b, c, d are four consecutive odd integers and their average is 42. What is the product of b and d ?

(vii) In a school, teachers agree to subscribe as many rupees as there are subscribers. The total subscription being Rs.324/-. Determine the number of subscribers.

(viii) The average of 25 results is 18. The average of first 12 of them is 14 and that of last 12 results is 17. Find the 13th result. $17\frac{1}{2}$

(ix) In a school, the ratio of boys and girls is 4 : 5. When 100 girls leave the school, the ratio becomes 6 : 7. How many boys are there in the school ? 120

(x) In 1 minute $\frac{3}{7}$ of a bucket is filled. In how many times will the rest of the bucket be filled ? $2\frac{1}{3}$

(xi) A man can row upstream at 6 Km/h and downstream at 10 km/h. Find the rate of the current. 2

(xii) In a question on division with zero remainder, a candidate took 12 as divisor, instead of 21. The quotient obtained by him was 35. What is the correct quotient ? 2×10

2. Answer any six questions :-

(i) If $\sqrt{4096} = 64$, then find the value of $(\sqrt{40.96} + \sqrt{0.4096} + \sqrt{0.004096} + \sqrt{0.00004096})$ upto two places of decimal. 7.11

(ii) The marked price of an article is Rs.900/- and is available at two successive discounts of 20% and 10%. Calculate the selling price of the article.

(iii) Two trains start from stations A and B and travel towards each other at 50 Km/h and 60 Km/h respectively. At the time of their meeting, the second train was travelled 120 Km more than the first. Find the distance between A and B. 1320

(iv) Find the least number which when divided by 35, 45 and 55 leaves the remainder 18, 28 and 38 respectively.

(v) ^{7/18} In a certain office $\frac{1}{3}$ of the workers are women, $\frac{1}{2}$ of the women are married and $\frac{1}{3}$ of the married women have children. If $\frac{3}{4}$ of the men are married and $\frac{2}{3}$ of married men have children, what part of workers is without children?

(vi) ^{6/3} If 2 kg. of water are evaporated on boiling from 8 kg. of sugar solution containing 5% sugar, find the percentage of sugar in the remaining solution.

(vii) ^{21/20} Anuka borrowed Rs.40,000/- at 8% simple interest per year. At the end of 3 years, he paid back Rs.18,600/-. How much must he pay at the end of the fifth year, in order to clear the debt?

(viii) If $3^{3.5} \times 21^2 \times 42^{2.5} \div 2^{2.5} \times 7^{3.5} = (21)^x$, then evaluate the value of x. 4 x 6

3. Answer any four questions :-

(i) ^{29/20} Two persons contested an election of Parliament. The winning candidate secured 57% of the total valid votes polled and won by a majority of 42,000 votes. Calculate the number of votes cast for the losing candidate.

(ii) ^{10/6} On what sum of money will be the difference between the simple interest and the compound interest for 2 years, at 8% annum be equal to Rs.8/-? 10/6

(iii) If water is poured in a tank, 5 m. long and 3 m. broad, by a pump of diameter 6 cm. the water level will be 2.4 m. deep. How much time will be required to completely fill an empty tank, 4 m. long, 3.6 m. broad and 2 m. deep by a pump of diameter 5 cm. By same speed. 12/5

(iv) ^{22/7} The price of sugar decreased by 20% and this decrease in price enables a man to purchase 1 kg. more of sugar for Rs.90/-. Find the previous price of sugar per kg. 22/50

(v) ^{10/8} After 30 kg. of water were evaporated from a solution of a salt and water, which had 15% of salt, the remaining solution had 20% salt. Find the weight of the original solution. 6 x 4

4. Answer any four questions :-

(i) ^{17/18} A man undertakes to do a work in 60 days and employs 120 men working 10 hours a day. At the end of 40 days, he finds that $\frac{8}{11}$ of the work has already been done. How many men can be now dismissed and yet complete the work in stipulated time if all the men work only 9 hours a day during remaining days?

(ii) ^{2/4} A and B are partners, sharing profit and loss equally. They admit C as new partner. The new profit sharing ratio being 5 : 4 : 3 among A, B and C respectively. C pays Rs.6,000/- as Premium for goodwill. How will it be shared between A and B?

(iii) A flat worth Rs.1,33,100/- is constructed on a plot of land worth Rs.72,900/-. After how many years will the values of both be the same, if the land appreciates at 10% per annum and the flat depreciates at 10% per annum?

(iv) ^{6/10} In an examination Rohit secured 37% marks and failed by 18 marks. In the same examination, Rahul secured 42% marks and got 12 marks more than minimum pass marks. Calculate the maximum marks and the pass percent of the marks in the examination.

(v) ^{9/7} A trader wishes to gain 20% after allowing 10% discount on the marked price to his customers. At what percent higher than the cost price must be mark his goods? 8 x 4

2016

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) Narrate the audit techniques which are normally adopted by an auditor in conduct of an audit. 10
- (b) Give a sample of internal central questionnaire for salaries and wages of a trading concern. 10
2. (a) Narrate the additional rights and duties of an auditor which have been incorporated in the Companies Act, 2013. 10
- (b) Give the special features of audit of Co-operative Societies. 10
3. (a) Write notes on :- 10
 - (i) Routine checking
 - (ii) Vouching
 - (iii) Test checking
 - (iv) Audit-in-depth
- (b) State the methods which are normally adopted for window-dressing in Balance Sheet. Discuss the auditor's liability regarding window-dressing in Balance Sheet. 10
4. (a) Give a specimen of an audit programme for a Public Limited Company. 10
- (b) An auditor "must fulfil his obligations even when it means opposing or denying the wishes of those who have employed him". - Elucidate the statement in the context of independence of auditors. 10

GROUP - B

5. Mr. X, Y and Z are partners in a firm sharing profit & loss in 4 : 3 : 1 ratio. They decided to dissolve the firm on 31.3.2016. On that date their assets and liabilities were as follows :-

Plant & Machinery Rs. 50,000/-, Building Rs. 20,000/-, S/Debtors Rs. 55,000/-, Stock Rs. 69,000/-, Bank (o/d) (unsecured) Rs. 8,750/-, Creditors Rs. 26,250/-, X's Capital A/c Rs. 70,000/-, Y's Capital A/c Rs. 30,000/- and Z's Capital A/c Rs. 50,000/-.

The assets were realised as follows :-

3.4.2016	-	Rs. 20,000/-
3.5.2016	-	Rs. 15,000/-
3.6.2016	-	Rs. 25,000/-
8.6.2016	-	Rs. 40,000/-
15.6.2016	-	Rs. 65,000/-

Prepare a statement showing piecemeal distribution of cash as per Maximum Possible Loss Method.

-: 2 :-

6. The following are the balances available in the books of ABC Company on 31.3.2016 :-

	(Rs.)
30,000 equity shares @ Rs.10 each fully paid	- 3,00,000
18,000 12% Redeemable preference shares of Rs.10 each fully paid	- 1,80,000
4,000 10% Redeemable preference shares @ Rs.8 paid up	- 32,000
P/L Account	- 80,000
G.R.	- 1,20,000
Share premium a/c	- 15,000
Capital Reserve	- 21,000

Preference shares are redeemed on 1.4.2016 at a Premium of Rs.2 per share. The whereabouts of the holders of 100 such shares of Rs.10 each fully paid, are not known. For redemption, 3,000 equity shares of Rs.10 each are issued at 10% Premium. At the same time, a bonus issue was made on equity shares @ two shares for every five shares held, out of Capital Redemption Reserve Account.

Show the necessary journals for completion of the transactions. 20

7. Prepare General Ledger Adjustment A/c in the Creditor's Ledger and Debtors Ledger Adjustment A/c in the General Ledger from the following information extracted from the books of Z Ltd. for the year ended 31.12.2015.

Creditor's Balance 1.1.2015 (Dr.)	Rs. 100
(Cr.)	Rs. 7,500
31.12.2015 (Cr.)	Rs. 5,435
Debtor's Balance 1.1.2015 (Dr.)	Rs. 10,000
(Cr.)	Rs. 150
31.12.2015 (Cr.)	Rs. 225
Cash paid to suppliers	Rs. 4,250
Purchases (including cash Rs.2,000)	Rs. 6,000
Discount earned	Rs. 250
Sales (including cash Rs.3,000)	Rs. 12,500
Cash received from customers	Rs. 7,050
Discount allowed	Rs. 450
Return outward	Rs. 500
Bills Receivable Dishonoured	Rs. 200
Bills Receivable Received	Rs. 1,500
Bills Payable accepted	Rs. 1,000

20

8. Rewrite the following Trial Balance correcting the mistakes and prepare Trading & Profit & Loss Account for the year ended 31st December, 2015 and also prepare a Balance Sheet as on

Contd...P/3.

49109

31st December, 2015 in the books of A. Banerjee. You are to consider also the adjustments given below the Trial Balance.

<u>Dr.</u>	<u>(Rs.)</u>	<u>Cr.</u>	<u>(Rs.)</u>
Stock (1.1.2015) A	17,445	Capital L	15,000
Carriage Inward +	1,240	Discount Allowed A	330
Drawing L	3,250	Sales L	27,914
Return Outward L	840	Return Inward A	554
Cash A	1,730	Deposit with Mrx	1,375
Wages +	754	Carriage outward A	725
Goodwill A	1,062	Loan to Mr. A @ 5% interest p.a. A	1,000
Patent A	500	Interest received (on this loan) L	25
Bad Debt A	400	Closing Stock A	18,792
Debtors A	4,000	Creditors L	4,000
Adv. Exp. A	954	Provision for doubtful debt A	1,200
Purchases A	12,970		
Rent Outstanding L	130		
Rent A	820		
	<u>46,095</u>		<u>70,915</u>

Adjustments :-

- (a) Manager of the business is entitled to a commission of 10% of the net profit calculated after charging such commission.
- (b) Additional bad debt will be of Rs.600/-.
- (c) Provision for doubtful debt is to be 10% and provision for discount at 5% on Sundry Debtors.
- (d) Stock valued at Rs.1,500/- was destroyed by fire on 24th December, 2015 and Insurance Company admitted a claim of Rs.950/- only and paid it in 2016.
- (e) Rs.200/- out of advertisement expenses are to be carried forward to the next year.

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6 + 5 + 4 + 5

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