

Limited Depth Exam-2022

LTD/II/22

2022

ENGLISH

PAPER-I

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.

The figures in the margin indicate the full marks for each question.

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

The term 'ecology' was coined by the German zoologist Ernst Haeckel in 1866 to signify the correct balance that ought to exist among all organisms, including human beings, that exist on this earth and in the atmosphere surrounding it – a totality which is known as the 'ecosphere' or 'biosphere'. The scientific study of the ecosphere was further developed by American scientists from the 1890s onwards. But today's global concern with ecology began only with the publication in 1962 of a book by the American marine biologist named Rachel Carson, entitled *Silent Spring*. In this book Carson showed how environmental degradation and many kinds of diseases in humans and domestic animals are caused by environmental pollution. However, ecology is not synonymous with environmentalism. Environmentalism refers to the human endeavour to keep the earth and its surrounding atmosphere free of toxic emissions and other pollutants, and to promote sustainable development. Ecology, on the other hand, has a more holistic approach. It includes environmentalism and conservation in looking at the ways in which human communities affect or damage the environment through their lifestyles and development processes. But ecology goes beyond this. Its primary concern is biodiversity. Thus, over and above environmental issues, ecology is the interdisciplinary scientific study of the ideal relationship between all living organisms and non-living objects within the biosphere, and incorporates biology, zoology, botany and other related subjects. It also has a historical dimension. It analyses the successive cycles of the emergence and extinction of plants, animals and human communities through the ages, due to the effects of climate change. From this perspective, the science of ecology also touches on the aspect of evolution by telling us why certain species survived while others did not.

2. Write a short note on the importance and on some kinds of skill training that should be provided to the youth today. 15
3. Write a letter to the editor of a newspaper on the health hazards caused by people throwing garbage and other litter on public roads. 15

[Write 'XYZ' in place of your name and address.]

2022

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.

Answer 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.

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|--|--------|
| 1. Write short notes on the following: | 2×5=10 |
| (a) Indian Administrative Service | |
| (b) Transfer of Agricultural Land | |
| (c) Appropriation Bills | |
| (d) Budget | |
| (e) Sovereign Immunity | |
| 2. Write a short essay on Union Public Service Commission. | 20 |
| 3. What is money bills? State how the money bills is passed. | 20 |
| 4. "Taxes not to be levied except by authority of law."—What do you understand by the statement? | 20 |
| 5. Discuss the provisions of Article 299 relating to contracts. | 20 |

2022

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 do you mean by satellite towns? Name two satellite towns of Kolkata city. When was Kolkata (Erstwhile Calcutta) Municipal Corporation created by the Calcutta Municipal Consolidation Act? 2+2+1=5
2. What type of soil is found in Sundarbans of West Bengal? Which district of West Bengal is the largest producer of tobacco? Why was Sundarban declared as a 'World Heritage Site'? 1+1+3=5
3. What do you know about the 'Nijo Griha Nijo Bhumi' scheme? What are the objectives of 'Sufal Bangla' scheme? 2½+2½=5
4. In agro-ecological perspective classify the soils of West Bengal. What are the major problems of soils of West Bengal? 3+2=5
5. Describe the major physiographic characteristics of Western Mountain Region of West Bengal. 5
6. What are the major factors of development of Hooghly industrial belt? Point out demerits of MNCs. 3+2=5

Group-B

Answer any five questions.

7. What was the name of the horse of Gautam Buddha? What do you know about Kapilavastu? Why is Delhi called Lutyens' Delhi? 1+2+2=5
8. What are the major factors of earthquake? What do you know about the epicentre of an earthquake? What was the highest magnitude of Turkey and Syria earthquake measured on the Richter scale? 3+1+1=5

9. Which country of the world ranked 1st in World Happiness Index, 2023? Mention the rank of India in the same. What are the major parameters used for assessment of Happiness Index? Which organisation publishes World Happiness Report? 1+1+2+1=5
10. In 'FIFA World Cup' what is the full name of FIFA? In which year first FIFA World Cup was held? Which country hosted the FIFA World Cup, 2022? Where will be held the FIFA World Cup, 2026? 2+1+1+1=5
11. Highlight the significance of ozone layer in the atmosphere. How ozone layer gets depleted? Over which continent of the world, the scientists have identified the largest 'Ozone hole'? 2+2+1=5
12. What is the difference between the 73rd and 74th Constitutional amendments? How census towns are different from statutory towns? 2+3=5
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2022

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.

Answer 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 four questions from the rest.

Abbreviations used are as conventional.

1. Answer any ten questions: 2×10=20

- (a) Who is Head of Office?
- (b) By which term the annual budget is known in the constitutional provision?
- (c) What is meant by 'Enrolment' in the WB(DCRB) Rules?
- (d) What is Primarily meant by 'Detailed Heads' in the accounting system?
- (e) Which items of expenditure come under 'Contract Contingency'?
- (f) Show the classification of Govt. employees for the purpose of travelling daily allowances.
- (g) What is the basis for determining the subsistence allowance of a suspended Govt. employee?
- (h) Under what category do the expenses of P.S.C. come — Voted or charged?
- (i) What is the 'Joining time' allowed to government employee when he has to travel less than 1000 km. (not involving journey by road for more than 200 km.)?
- (j) Who functions as the Audit Officer for pension in respect of employees of Panchayats?
- (k) What is 'Head of Account' under which the salary of the Governor of a State is placed in budget estimates?
- (l) What is the fraction of daily allowance while on tour can be claimed by an officer when hospitalities are provided at government expenses?
- (m) Mention the period within which no commercial employment can be taken up by a government employee immediately after retirement without sanction of the Government.
- (n) Specify the rule number of WBFR-Vol.-I for making over and taking over of charge of an office between two officers.
- (o) What is the period of preservation of the Service Book of a government employee after his retirement or death?

2. (a) What do you mean by contingent charges in general?
(b) How have the contingency charges been classified? Also discuss the interrelations, if any.
(c) State the responsibilities of a controlling officer with respect to meeting expenses as contingent charges. 3+10+7=20
3. (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
4. (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
5. (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 farmer's office.
(b) Suggest measures which should be taken to prevent such occurrence in future. 12+8=20
6. (a) Explain 'On Account Payment'.
(b) Elucidate Standards of Financial Propriety as per WBFR.
(c) 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
7. (a) Define 'Bank' in terms of Government Accounting Rules.
(b) 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
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2022
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.

Answer 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

(a) $\frac{1}{2}$ part of a pole is white, $\frac{1}{3}$ part is blue. If remaining part coloured with yellow is 2 m long. Find the total length of the pole.

(b) Simplify: $\left(\frac{8}{27} - \frac{1}{8}\right) \div \left(\frac{4}{9} + \frac{1}{3} + \frac{1}{4}\right)$

(c) The product of two numbers is 216. If their H.C.F. is 6. Find their L.C.M.

(d) Evaluate: $\frac{24 \cdot 8 \times 73 \times 121}{1 \cdot 24 \times 219 \times 133 \cdot 1}$

(e) 25% of a number is same to 20% of another number. Find the ratio between two numbers.

(f) A man's income at first increased by 10% and later on increased again by 20%. Find the total per cent increase.

(g) The length of a rectangle is increased by 20%, while its breadth decreased by 10%. By what % has the area of rectangle changed?

(h) A horse was sold for Rs. 80,000 at the profit of 25% in order to gain 40% profit, for what price he is to sell it?

(i) An article is sold on Rs. 24 at the discount of 20%. Find the printed price of the article.

(j) Sum of interests on a money at 6% p.a. for 3 years and 6 years is Rs. 270. Find the money.

(k) A sum amounts to Rs. 1352 in 2 years at 4% compound interest. Find the sum.

(l) 12 men can do a piece of work in 8 days. In how many days can 16 men do that work?

2. Answer *any six* of the following questions: 4×6=24

(a) A train 250m long is moving at a speed of 55km/hr. What is the time taken by the train to cross a platform of length 520m?

(b) 10 men or 20 women can do a piece of work in 13 days. In how many days will 24 men and 17 women do just the double work?

(c) On a certain sum, the difference between compound interest and simple interest at 5% p.a. for 3 years is Rs.15.25. Find the sum.

- (d) If the simple interest on Rs. x at a rate of $a\%$ for m years is same as that on Rs. y at a rate of $a^2\%$ for m^2 years, then find $x : y$.
- (e) Kabita bought a T.V. with 20% discount on listed price. If she had bought it with 25% discount she would have saved Rs. 500. At what price did she buy the T.V.?
- (f) A village's population is 40000. It increases 5% per annum. How much population will be after $2\frac{3}{5}$ years?
- (g) The ratio of father's age to his son's age is 7 : 3. The product of their age is 756. What will be the ratio of their ages after 6 years?
- (h) Krishna has 12 oranges with him. He sells x of them at a profit of 10% and remaining at a loss of 10%. He gains 5% on the whole outlay. Then find the value of x .
3. Answer *any four* of the following questions: 6×4=24
- (a) The average age of a group of 30 boys is 12 years. When 2 new boys join them, the average increase by $\frac{1}{4}$ year. What is the average age (in years) of two new boys?
- (b) Ram walks from his home at 5 km/hr and reaches his office 3 minutes too late. The next day he increases his speed by 1 km/hr and reaches 3 minutes too early. Find the distance of his office from home.
- (c) A and B together can do a work in 12 days. B and C together do it in 15 days. If A's efficiency is twice that of C, then find the days required for B alone to finish the work.
- (d) If the simple interest on a certain sum of money for three years is Rs. 225 and the compound interest on the same sum at the same rate for 2 years is Rs. 153, then find the Principal invested in rupees.
- (e) Ram sells two articles for Rs. 4,000 each with no loss and no gain in the interaction. If one was sold at a gain of 25%, then find the loss percentage of other article is sold.
4. Answer *any four* of the following questions: 8×4=32
- (a) A boat covers 24 km upstream and 36 km downstream in 6 hours, while it covers 36 km upstream and 24 km downstream in $6\frac{1}{2}$ hours. Find the speed of the current.
- (b) 10 men and 15 women together can complete a work in 6 days. It takes 100 days for one man alone to complete the same work. How many days will be required for one woman alone to complete the same work?
- (c) Acid and water are mixed in a vessel A in the ratio of 5 : 2 and in the vessel B in the ratio of 8 : 5. In what proportion should quantities be taken out from the two vessels so as to form a mixture in which the acid and water will be in the ratio of 9 : 4?
- (d) On a certain sum of money, the difference between the compound interest for a year, payable half-yearly and the simple interest for a year is Rs. 180. If the rate of interest in both the cases is 10%, then find the sum.
- (e) A man invests half his capital at a rate of 10% per annum, one-third at 9% and the rest at 12% per annum. Find the average rate of interest per annum, which he gets.
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2022
AUDITING AND ACCOUNTANCY
PAPER-VI

Time Allowed — 3 Hours

Full Marks — 100

Answer any five questions taking at least two from each group.

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.

Group-A

1. (a) "In a good system of internal check, the work of one employee is checked indirectly by the work of another." — Discuss the statement. 10
- (b) Distinguish between Statutory Audit and Non-statutory Audit. 10
2. (a) Reconcile the following two statements: 10
 - (i) "An Auditor is not a valuer."
 - (ii) "An Auditor is intimately connected with values."
- (b) Point out the differences between 'verification' and 'valuation' of assets. 10
3. (a) Distinguish between 'Audit Report' and 'Audit Certificate'. 10
- (b) Draft an Auditor's Report to the shareholders of a banking company incorporating therein any three qualifications. 10
4. Write short notes on: 5×4=20
 - (a) Cost Audit
 - (b) Green Audit
 - (c) Vouching
 - (d) CAG

Group-B

5. Fire occurred in the premises of A & Company on 1st September, 2022 and stock of the value of Rs. 1,01,000 was salvaged and the business books and records were saved.

The following information was obtained:

	<i>Rs.</i>
Purchases for the year ended 31.03.2022	7,00,000
Sales for the year ended 31.03.2022	11,00,000
Purchases from 01.03.2022 to 01.09.2022	2,40,000
Sales from 01.03.2022 to 01.09.2022	3,60,000
Stock on 31.03.2021	3,00,000
Stock on 31.03.2022	3,40,000

Further information is also given that the stock on 31st March, 2022 was over-valued by Rs. 20,000. Purchases and sales occur evenly over the months.

Calculate the amount of the claim to be presented to the insurance company in respect of losses. Rate of gross profit is to be based on the year ended 31st March, 2022. 20

6. The following is the Balance Sheet of Sachin and Vinod as on 31st December, 2022:

Liabilities		Rs.	Assets		Rs.
Sundry Creditors		76,000	Cash at Bank		23,000
Loan from Anjali (Wife of Sachin)		20,000	Stock		12,000
Loan from Vinod		30,000	Sundry Debtors	40,000	
			Less: Provision	<u>2,000</u>	
					38,000
Reserve Fund		10,000			
Capital:			Furniture		8,000
Sachin	20,000		Plant		56,000
Vinod	<u>16,000</u>		Investment		20,000
		36,000	Profit & Loss A/c		15,000
		<u>1,72,000</u>			<u>1,72,000</u>

The firm was dissolved on 31.12.2022 and following was the result:

- Sachin took over investment at an agreed value of Rs. 16,000 and agreed to pay off the Loan from Anjali (Wife of Sachin).
- The assets are realized as: (a) Stock Rs. 10,000; (b) Debtors Rs. 37,000; (c) Furniture Rs. 9,000; (d) Plant Rs. 50,000.
- The expenses were Rs. 2,200.
- The Sundry Creditors were paid off less 2½% discount. Sachin and Vinod shared profits and losses as 3:2.

Show the Realization Account, Bank Account and Partners' Capital Accounts. 20

7. The firm 'Tantuja' has two departments— first one is 'Cloth' and the second one is 'Tailoring'. Tailoring department gets all its requirements of cloth from the Cloth department at the usual selling price. From the following particulars prepare Departmental Trading Account and Profit & Loss Account for the year ended 31st March, 2022: 20

	Cloth Department (Rs.)	Tailoring Department (Rs.)
Manufacturing Expenses	—	1,08,000
Selling Expenses	45,000	18,000
Stock on 01.04.2021	5,40,000	72,000
Sales	36,00,000	7,20,000
Transfer of Cloth to Tailoring Department	4,50,000	—
Purchases	30,60,000	45,000
Stock on 31.03.2022	9,00,000	1,35,000

The stock in Tailoring Department may be assumed to consist 80% cloth and 20% other expenses. General Expenses of the business for the year came to Rs. 2,07,000. In 2020-21, the Cloth Department earned a gross profit of 30% on sales.

8. From the following particulars, prepare the Trading & the Profit and Loss Account for the year, 2022 and the Balance Sheet as on 31st December, 2022 of a sole proprietorship business entity:

20

	<i>Dr.</i> (Rs.)	<i>Cr.</i> (Rs.)
Building	50,000	
Machinery	22,000	
Furniture	10,000	
Bank	9,000	
Cash	1,000	
Loans (Since 01.01.2022)		30,000
Opening Stock	12,000	
Capitals at 31.12.2021		52,000
Bills Receivable	4,000	
Debtors/Creditors	50,000	40,000
Purchases/ Returns	2,50,000	10,000
Sales/Returns	12,000	3,22,000
Rent	6,000	
Establishment	16,000	
Provident Fund deducted from salaries		1,000
Interest (10%)	2,000	
Electricity	1,000	
Telephone	1,000	
Commission	6,000	
Insurance Premium	1,000	
Bad Debts	2,000	
	<u>4,55,000</u>	<u>4,55,000</u>

Provide depreciation on building @5%, machinery @15% and furniture @10%.

Stock was not taken on 31.12.2022 but only on 07.01.2023. The transactions from 01.01.2023 to 07.01.2023 are: Sales Rs. 25,000; Purchases Rs. 15,000; Stock on 07.01.2023 Rs. 18,000 and the gross profit 20% on sales.

During the year machinery to the value of Rs. 10,000 was destroyed by fire and the insurance claim was settled at Rs. 8,000 and credited to machinery account.

Also provide: Employer's share of provident fund Rs. 1,000; Provision for bad debt at 5%. Commission to the manager @ 10% on net profit after providing the commission.