

Time Allowed : 1½ Hours

Full Marks : 50

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

All economic activities involve transforming the natural world. But such transformation sometimes leads to excessive environmental degradation. The reason is that many natural resources are shared and the true value of many environmental goods and services is not paid for by those who use them. Some natural resources are shared because there is no mechanism for enforcing property rights. For example, frontier land, open sea and atmosphere are shared because property rights are impossible to enforce. What is required to prevent degradation of shared resources is an explicit agreement among users. In some cases there may remain no choice but to excessively degrade natural resources. Poverty, for example, may drive people to desperate short-run exploitative use of land, water and other resources. This strains the already fragile and limited environmental base, sometimes beyond the possibility of repair and renewal.

Economists sometimes refer in this context to a U-shaped relation between economic growth and environmental quality. This denotes that as income per capita rises, environmental quality gets worse and then improves. This may be because the pollution intensity of production changes as a country's output composition shifts from agriculture to manufacturing and then to services. This may also be because the technological and organizational capacity for the abatement of pollution improves as a country gets richer to offset the increasing pollution attendant on the growth process. But this U-shaped relation does not warrant complacency on environmental matters in poor countries. First of all, the relationship has been shown only for emissions of a few air and water pollutants (and not for dispersed, long-term pollutants like carbon dioxide), not generally for resource stocks as exemplified by local commons or stocks of waste. Second, the relation was derived on the basis of cross-section data. Hence it does not imply that for a given poor country the environment will automatically improve with income over time. Third, there are certain irreversibilities in environmental damage. The earth's resource base may not be able to recover if countries such as China or India now deplete or pollute at the same rate as countries like the United States did at the early stages of industrialization and are still continuing.

The most pressing environmental problems are associated with resources that are regenerative but are undervalued and are therefore in danger of exhaustion. Air and water are renewable resources, but they have a finite capacity to assimilate emissions and wastes. If pollution exceeds this capacity, ecosystems can deteriorate rapidly. When fisheries or forests are excessively depleted to meet human needs, critical thresholds may be passed, resulting in the loss of ecosystems and species. Shortages of nonrenewable resources, such as metals, minerals and energy are of less concern. The evidence suggests that when the true value of such nonrenewable resources is reflected in the market place, there is no sign of excessive scarcity.

The points regarding concern about regenerative and nonrenewable resources need elaboration. Water provides an example of an undervalued renewable resource that is showing signs of shortage. Six East African countries and all the North African countries have annual renewable water supplies below the level at which societies generally experience water shortages. In China fifty cities face acute water shortages as groundwater levels drop 1 to 2 meters a year. In Mexico City groundwater is being pumped at rates 40 percent faster than natural recharge. In many countries scarce water is used for low-value agricultural crops, and farmers pay nothing for the water they use. The misuse of water in the Aral Sea in Central Asia is an extreme example to recognize the value of a natural resource.

For natural resources that are nonrenewable, increases in consumption necessarily imply a reduction in the available stock. There is no evidence, however, that marketed nonrenewable resources such as metals, minerals and energy are becoming scarcer in an economic sense. This is because potential or actual shortages are reflected in rising market prices, which in turn have induced new discoveries, improvements in efficiency, possibilities for substitution, and technological innovations. The rise in the prices of metals and energy in the 1970s encouraged efficiency gains and substitutions that ultimately reduced the growth of demand. Examples of such technological changes include fibre optics which replaced copper in telecommunications, the use of thinner coatings of tin, nickel, and zinc in a number of industries, the development of synthetic substitutes such as plastics and related polymers and the recycling of aluminium and other materials. Similar efficiency gains were achieved in the energy sector. The use of metals and of energy per unit of output has declined steadily in industrial countries. Current consumption as a proportion of reserves has declined for several mineral and energy resources. Declining price trends also indicate that many nonrenewables have become more, rather than, less abundant.

2. Draft notes (on the basis of the passage given in Q.No.1 ) on the following :-

(a) What is the U-shaped relation between the economic growth and environmental quality ?

(b) Distinguish between regenerative and nonrenewable resources.

5 + 5

3. A state government sanctioned an amount of money for the purchase of sports goods to be distributed to the youth of remote blocks to enable them to join the youth development plan. The Block Youth Officer failed to disburse the said sports goods among the recipients and a complaint was lodged against him/her. Write a letter on behalf of the officer giving reasons for his/her failure to disburse the items within the specified time. 15



2014

## PAPER - II - CONSTITUTION OF INDIA

Time Allowed : 1½ Hours

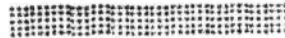
Full Marks : 50

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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 :- 5 x 4
  - (a) Comptroller and Auditor General of India
  - (b) Grants-in-aid
  - (c) Finance Commission
  - (d) National Development Council
  
2. Discuss critically the centre - state financial relations in India. 15
  
3. Do you support the argument of present Union Government that Planning Commission is out dated, needs a revamp - explain. 15
  
4. Discuss the composition and functions of the Union Public Service Commission. 15
  
5. Describe the nature of Indian Federation. 15





## PAPER - III - GENERAL KNOWLEDGE AND CURRENT AFFAIRS

Time Allowed : 1½ Hours

Full Marks : 50

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GROUP-A

Answer any five in one/two words :

1. Which place in West Bengal is famous for 17th and 18th Century terracotta temples ? Which place was the capital of Bengal Empire under Ballal Sen and Lakshman Sen ? 1+1
2. Which river divides the district of Malda in two parts ? What is the name of the narrow land Mass in the North Dinajpur District ? 1+1
3. Who is the present speaker of Loksabha ? Who is the present Chief Justice of the Supreme Court of India ? 1+1
4. Name any two places in West Bengal where the bituminous Coal is found. 2
5. Who is the present Chairperson of the West Bengal Commission for Women ? Who is the present Chairperson of the National Human Rights Commission of India ? 1+1
6. Which film won the Best children's Flim Award in the 61st National Film award ceremony ? Name the Director of the film. 1+1

GROUP-B

Answer any five Question :

7. In which district of West Bengal Kolaghat is located ? Why Kolaghat is important ? What is the other name of Kolaghat Bridge ? Kolaghat falls under which sub-division ? Discuss the importance of 'Golden Quadrilateral route that is linking Kolaghat. 1+1+1+1+4
8. What is the name of the Schemelaunched by Government of West Bengal for improving the status and well being of the girl child in the State in the year 2013 ? Identify any four objectives of the Scheme. Which International Organization has identified the target group mentioned in the Scheme as the period for preparation of adulthood ? 1+(1½x4=6)+1
9. On which river Farakka Barrage is located ? In which year a 30 year agreement was signed between India and Bangladesh concerning the Farakka Barrage ? This barrage serves water to which Thermal Power Station ? How many gates are there in the Farakka Barrage ? 2+2+2+2

- Time
10. What is B.C.I.M. ? Why this is important for West Bengal ?  
 In which year B.C.I.M. was formed ? What is the full of  
 K<sub>2</sub>K ? 2+4+1+1
11. What is the name of the N-Capable missile successfully  
 tested by India very recently this year ? Which organiza-  
 tion conducted this test ? What is M.T.C.R. ? What is the  
 Capacity of this missile ? 2+2+2+2
12. What is the full form of A.F.S.P.A. ? Name the person who  
 is under arrest with a demand to repeal A.F.S.P.A. ? Name  
 any four States in India covered under A.F.S.P.A. 2+2+4
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2014

II/14

## PAPER-IV - CIVIL AUDIT, ACCOUNTS AND SERVICE RULES

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 :-

1. Define the following terms with reference to West Bengal Service Rules - Part-I
- |                    |   |
|--------------------|---|
| a) Cadre           | 2 |
| b) Duty            | 8 |
| c) Fee             | 5 |
| d) Foreign Service | 5 |
2. Explain general provisions relating to LIEN. 20
3. Explain the following concepts with reference to West Bengal Service Rules Part-I.
- |                             |   |
|-----------------------------|---|
| a) Withholding of Increment | 4 |
| b) Efficiency Bar           | 8 |
| c) Premature Increment      | 3 |
| d) Stagnation Pay           | 5 |
4. How do you regulate Subsistence allowance of a Government employee while under suspension ? 20
5. Explain the following with reference to West Bengal Service Rules - Part-I
- |  |   |
|--|---|
| a) Leave Sanctioning Authorities                       | 4 |
| b) Leave can not be claimed as a right                 | 3 |
| c) Combination of Holidays with Leave and Joining time | 7 |
| d) Recall from Leave                                   | 6 |
6. Explain provisions Relating to "Security Deposits" with reference to West Bengal Financial Rules. 20
7. Explain provisions of Loans and advances granted to Govt. employees for residential purposes
- |                                |    |
|--------------------------------|----|
| a) Purchase of House (or) Flat | 13 |
| b) Repayment of Private Loans  | 7  |
8. Explain the following Concepts
- |                          |    |
|--------------------------|----|
| a) Absentee Statement    | 10 |
| b) Increment Certificate | 10 |

Time Allowed : 3 Hours

Full Marks : 100

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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) Find the number which must be multiplied by 965 so that when the product is added to 7635 the result is 46235.
- (ii) Of three boxes the first and second boxes together contain Rs.400, the second and third together contain Rs.475 and the first and third together contain Rs.625. Find the amount in first box.
- (iii) When Rs.918 was divided to A, B, C for every 6 rupees given to A, B gets 7 rupees and C gets 5 rupees. Find the amount that C gets.
- (iv) A clock takes 3 seconds to strike the hour of 3 o'clock. How many seconds will it take to strike 9 o'clock ?
- (v) A car went from A to B at the rate of 36 km/hr and returns from B to A at the rate of 45 km/hr. Find the average speed of the car.
- (vi) Find the least number being increased by unity will be exactly divisible by 22, 17, 33 and 34.
- (vii) A number of boys raised a subscription of 648 from them. If each boy pays twice as many rupees as the number of boys, find the number of boys.
- (viii) At what rate per cent will the interest on a sum of money be  $\frac{1}{5}$ th of the amount in 5 years ?
- (ix) A seller purchased 400 mangoes. He then sold 320 mangoes at the cost price of 400 mangoes. What was his profit per cent ?
- (x) When a number is divided by 52 the remainder is 45. Find the remainder when the number is divided by 13.

(xi) Simplify :

$$7 - \frac{1\frac{1}{4}}{1 + \frac{1}{1 - \frac{1}{3}}}$$

2x10

2. Answer any six questions :

- (i) If 24 men and 20 boys can do  $\frac{3}{10}$  of a piece of work in 6 days and if 6 men and 4 boys can do  $\frac{2}{5}$  of the same piece of work in 40 days. Find the time in which 10 boys can do the whole work.
- (ii) A cistern has four pipes. The first three can fill the cistern in 30, 40 and 60 minutes respectively, while the fourth pipe can empty it in half an hour. At 12 noon all the four pipes are opened together and after 15 minutes the waste pipe is stopped. When the cistern will be filled ?
- (iii) A cricketer scored of 112 runs in the 13th innings when he was out and found that average of his runs has been increased by 6 from the average of his runs after 12 innings. Find the average of his runs after 13 innings.



- (iv) A train can run from Burdwan to Howrah in 6 hours and another train can run from Howrah to Burdwan in 4 hours. Both start at 7 A.M. when they will meet ?
- (v) A man borrowed Rs.40,000 at 10% simple interest per annum from a bank. After 2 years he paid Rs.20,000 to the bank. How much will he have to pay if he clears the loan after two years more ?
- (vi) A sold an article to B at a loss of 20%. B sold the article to C at a gain of 20%. If A had sold the article for the price C paid, how much percentage would he have gained or lost ?
- (vii) Simplify :

$$\frac{2 - 2 \times \frac{3}{4} \text{ of } \frac{5}{6}}{\frac{3}{8} \div \frac{5}{6} \times 3 \frac{1}{3}} \div \frac{\frac{1}{7} (10 - \frac{1}{5})}{1 + \frac{2}{5}} \text{ of } \frac{3\frac{1}{2} - 2 \times \frac{1}{4}}{3\frac{1}{2} \div 2 \times \frac{1}{4}}$$

4x6

3. Answer any four questions :

- (i) A cistern has two pipes. The first pipe can fill it in 40 minutes and the second can empty it in 1 hour. If the pipes be opened one at a time in alternate minutes, in what time will the cistern be filled ?
- (ii) While preparing a mixture of tea, 2% tea is lost. In what ratio a trader mix two kinds of tea containing Rs.60 per kg. and Rs.45 per kg. respectively so that he might gain 25% on selling the mixed tea at 62.50 per kg ?
- (iii) In an election 10% of the people on the list did not cast votes and 60 votes recorded was rejected as illegal. The successful candidate won by the majority of 308 votes and was supported by 47% of the electorate on the list. Find the number of voters on the voter list.
- (iv) A takes a loan Rs.960 @ 6% simple interest for 4 years from B on a condition that he will repay  $\frac{1}{4}$ th of the principal amount yearly for 3 years and on last year he will repay the balance amount of principal along with total interest. How much will he have to pay for the fourth year ?
- (v) Ashis and Bijoy started a business with capital Rs.48,000 and 64,000 respectively. After 4 months Kamal joined the business with a capital Rs.21,000. But then Ashis and Bijoy divided Kamal's share between them in the ratio of their own capitals. If the profit at the end of the year be Rs.26,530 find the profit of each of them.

6x4

4. Answer any four questions :

- (i) A man took a loan from a Bank at the rate of 12% simple interest and purchased two built houses. After two years he sold the houses for Rs.56,200 and Rs.51,800. The person made a profit of 20% over the purchase price of the houses after making the payment to the bank with interest. How much money did the person borrow from the Bank. If the cost price of the two houses are in the ratio 11:9 find the amount of profit from each house.
- (ii) A shop keeper sold one article at a profit of 20% of sale price of it and sold another article at a loss of 25% of sale price on that article. If the cost price of both articles be equal, find the total percentage of profit or loss by selling the articles.

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- (iii) From a pot filled with milk, 20 litres of milk was taken out and filled with same amount of water. Next time 20 litres of mixture was taken out from the pot and again it was filled by same amount of water. If the ratio of milk and water in the pot now be 36:13 find how much milk contained in the pot at first ?
- (iv) In a research laboratory number of microbes increases by 10% in the first hour. In the second hour it decreases by 10% and gain in the third hour it increases by 10%. If the number of microbes before starting the research work was 144,000,000 find the number of microbes after 3 hours.
- (v) Two passengers together carry 1 quintal of goods. A certain quantity of goods is allowed to carry with each passenger without any fare. For excess goods one person pays Rs.200 and another person pays Rs.150. If any one of them carries 1 quintal of goods the fare would have been Rs.425. How much goods is allowed to carry without fare ? What is the fare of 1 kg of goods ?

8x4

## PAPER - VI - AUDITING &amp; 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) What is Internal Check System ? State its objectives.  
(b) What are auditor's duty relating to Errors and Fraud ? 10+10
2. (a) "Vouching of transactions is the essence of audit" - Discuss. 10  
(b) How would you vouch - (i) Preliminary Expenses and (ii) Directors Fees. 5+5
3. Prepare an audit programme for a college. 20
4. Write short notes on :  
(a) Social Audit.  
(b) Divisible Profit.  
(c) Special Audit.  
(d) Environment Audit. 5x4
5. On 1.1.12., A sold goods to the value of Rs.2,000 to B on credit and drew a bill for 3 months for the same amount which B accepted on the same date. The bill was discounted for Rs.1,970. On the due date, B notified his inability to meet the bill and requested A to take it up and pay the noting charges of Rs.15, which A did. The following day B met his obligation with a bill at 2 months for the amount together with interest at 6% p.a. and paid cash for noting charges. When the bill became due, B paid Rs.1,000 and accepted a fresh bill at 3 months for Rs.1,050. B became insolvent before this last bill became due and a first and final dividend of 25 paise in the rupee was realised from his estate on 1.12.12. Pass Journal Entries in the books of A to record the above transaction : Also prepare B's Account and Bills Receivable Account. 20
6. A, B and C are partners sharing profits and losses in the ratio of 3:2:1. Their Balance Sheet on 31.12.2013 was as follows :

<u>Liabilities</u>	<u>Rs.</u>	<u>Assets</u>	<u>Rs.</u>
Capital Accounts :			
A	45,000	Cash at Bank	3,500
B	35,000	Debtors	30,000
C	25,000	Stock	25,000
Reserve	15,000	Plant	40,000
Profit & Loss A/c.	12,000	Building	50,000
Creditors	20,500	Furniture	4,000
	<u>1,52,500</u>		<u>1,52,500</u>

C retires on that date subject to the following conditions :

- i) Goodwill of the firm is to be valued at Rs.36,000.
- ii) Building is to be appreciated by 20%.
- iii) Plant and Furniture are to be depreciated by 10% and 15% respectively. and
- iv) Provision is to be made for doubtful debts at 5%.

A and B are to bring in cash, if necessary, in their profit sharing ratio to pay-off C's dues on retirement and leave a sum of Rs.10,000 as working capital.

Prepare Revaluation Account, Partner's Capital Account and new Balance Sheet as at 1.1.2014.

20

7. Mr. S.Majumdar is in business as a stationery merchant. From the following business extracted from his books of accounts, you are required to prepare Trading and Profit and Loss Account for the year ended 31 December, 2013 and a Balance Sheet as on that date :

<u>Particulars</u>	<u>Debit Rs.</u>	<u>Credit Rs.</u>
Cash in hand	20,000	
Cash at Bank	25,000	
Plant and Machinery	50,000	
Furniture and Fixtures	10,000	
Drawings	10,000	
Capital		90,000
Opening Stock	20,000	
Trade mark rights (10 years from 1.1.2013)	40,000	
Purchases	1,50,000	
Postages and Telegrams	2,000	
Insurance charges	1,000	
Salaries and Wages	25,000	
Sundry Debtors	35,000	
Bad Debts	1,000	
Loan from R.D.Sharma @ 6% p.a.(taken on 1.7.13)		15,000
Interest on Loan from R.D.Sharma	200	
Creditors		54,200
Sales		2,30,000
	3,89,200	3,89,200

Additional Information :

1. Stock on 31.12.2013 - Rs.38,000.
2. Depreciate plant and machinery at 10% and furniture and fixtures at 5% p.a.
3. Invoices of the value of Rs.3,000 were recorded in the Sales Book on 29 December, 2013, but goods were not despatched until 7 January, 2014 and were included in the closing stock.
4. Of the Sundry Debtors Rs.1,000 are bad and should be written off.



- 5. Sundry debtors include Rs.6,000 due from B.N.Sen where as Sundry Creditors include Rs.1,000 also due to B.N.Sen.
- 6. Create a provision of 5% on Sundry debtors for Bad and doubtful debts. 20

- 8. (a) Explain the distinguishing features between Branch accounts and Departmental accounts.
- (b) Distinguish between Hire Purchase System and Instalment Payment System. 10+10

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10+10

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