

# MIZORAM PUBLIC SERVICE COMMISSION

## LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO GRADE-V OF MIZORAM STATE COOPERATIVE SERVICE (SENIOR INSPECTOR/AUDITOR OF COOPERATIVE SOCIETY) UNDER COOPERATION DEPARTMENT, GOVERNMENT OF MIZORAM. OCTOBER -2019

### PAPER - III

#### (MIZORAM COOPERATIVE SOCIETIES ACT, 2006 & RULES, 2014 AS AMENDED)

Time Allowed : 3 hours

Full Marks : 100

*Marks for each question is indicated against it.*

*Attempt all questions.*

1. Write down at least 5(five) points of Power and duties of Auditor. (20)
2. Write down the 2(two) points on Rectification of defects in accounts. (10)
3. (a) On which Section of Mizoram Cooperative Societies Act, 2006 (Amendment-2017) an Election of member of the Committee or Board of a Cooperative Society shall be held? (2)
- (b) How many Election Officer(s) can be appointed by the Registrar for conducting the Election of the Managing Committee or Board of Primary, Secondary and Federal Cooperative? (2)
- (c) In which *meeting* the Office Bearers of a Cooperative Society are elected. (2)
- (d) Write down the four points of Election Notice. (5)
- (e) In which '*Form*' the nomination of the Candidate shall be made? (2)
- (f) How many Cooperative Societies shall sign the Nomination Paper in case of Federal and Secondary Cooperative Society? (2)
- (g) Can a member contest in the election for more than one Federal Cooperative Society. (2)
- (h) Write down at least two important points of Scrutiny of Nomination. (5)
- (i) Write down at least 2 (two) factors/points for rejection of Ballot Paper by the Election Officer. (4)
- (j) What is the duration period to be kept to destroy the Ballot Papers by the Election Officer if no dispute relating to the Election is referred to the Registrar or is taken to any Court of Law? (2)
- (k) Under what condition Primary or District level Societies cannot participate in the election of the State Level Cooperative Society. (2)

4. Prepare Trading A/c, Profit & Loss A/C and Balance Sheet neatly on the basis of the Cash Account as shown below in line with practices of Mizoram Cooperative Societies' Accounting (Value of Closing stock is Rs.25,000/-) (40)

**Cash Account**

<b><u>Receipts</u></b>		<b><u>Payments</u></b>	
1. Sale Proceeds -	56,000.00	1. Purchase of goods -	39,000.00
2. Individual Share(new) -	30,000.00	2. Freight -	2,500.00
3. Admission Fees -	1,000.00	3. Wages to labourer -	4,500.00
4. Bank withdrawal -	27,000.00	4. Cash deposit to bank -	35,000.00
5. Bank Interest -	568.00	5. Bank Interest deposit -	568.00
6. Loan from MCAB -	20,000.00	6. Temporary loan issued -	40,000.00
7. Temporary loan recovered -	30,000.00	7. TA/DA -	5,600.00
8. Interest from temporary loan-	300.00	8. Stationary A/C -	1,350.00
		9. Cost of furnitures -	11,000.00
		10. Electric charges -	1,200.00
		11. Water charges -	800.00
		12. Honorarium to Secretary-	12,000.00
		13. Meeting expense -	1,500.00
		14. Repayment of loan :-	
		(a) Principal - 4,000/-	5,500.00
		(b) Interest - <u>1,500/-</u>	/
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TOTAL-	1,64,868.00	TOTAL -	1,59,950.00
OPENING BALANCE -	NIL	CASH BALANCE -	4,918.00
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GRAND TOTAL -	1,64,868.00	GRAND TOTAL -	1,64,868.00
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