

MIZORAM PUBLIC SERVICE COMMISSION

LIMITED DEPARTMENTAL EXAMINATIONS FOR PROMOTION TO GRADE-IV OF MIZORAM STATE COOPERATIVE SERVICE (ARCS/CAO/DCO) UNDER COOPERATION DEPARTMENT, GOVERNMENT OF MIZORAM. SEPTEMBER -2023

PAPER - III

Time Allowed : 3 hours

FM : 100 PM : 40

Marks for each question is indicated against it.

Attempt all questions.

1. How is a member of Co-operative Society expelled from being a member of the Co-operative? To whom an appeal shall lie if the member of a Co-operative has been expelled? At what condition an expelled member of a Co-operative Society is eligible for re-admission? **(20)**
2. The right to vote in the affairs of a Co-operative Society is prohibited to which member? Which nominees shall not have the right to vote at any election of office bearers, management committee or any other committees?

Where the share of a Co-operative is held jointly by more than one person, who shall have the right to cast vote? **(20)**
3. Mention Rules to be followed for scrutiny of Nomination Papers as provided by the Mizoram Co-operative Societies Rules, 2012(as amended) **(20)**
4. Answer the following : **(5×2=10)**
 - (a) Who is the appointing authority of an Election Officer for conducting the election of the managing committee or Board of primary, secondary and federal cooperative?
 - (b) Who are eligible to participate in the election as per provision of sub-rule 5(a) of Rule 33?
 - (c) How many days shall be given to a candidate of an election for withdrawal of his candidature?
 - (d) Write the importance of Form 'G'.
 - (e) How shall the Election Officer register Nomination Papers of a candidate in an election to the Board of Directors?
5. From the following Receipts and Payments account statement of 'X' Multipurpose Cooperative Society Ltd. for the year 1999-2000, prepare: **(30)**
 - (a) Trading account for the year ended 2000.
 - (b) Profit and Loss account for the year ended 2000.
 - (c) Balance Sheet as on 31.3.2000.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 1999 - 2000

<u>Receipt</u>		<u>Payment</u>	
1. Sale proceed	- 2,036,000.00	1. Purchase of goods	- 1,882,500.00
2. Saving deposit received	-16,564,500.00	2. Freight charge	- 51,600.00
3. Fixed deposit received	- 1,762,000.00	3. Salary	- 282,500.00
4. PIGMY deposit received	- 8,476,760.00	4. Saving deposit payment	- 14,927,100.00
5. <u>ST loan recovery</u> :		5. PIGMY mature payment	- 2,661,300.00
Principal	- 7,021,960.00	6. Fixed deposit mature payment	- 251,150.00
Interest	- 1,202,690.00	7. Interest paid to depositors	- 83,850.00
6. NMFDC loan from MCAB	- 1,900,000.00	8. ST loan disbursed	- 15,036,000.00
7. Withdrawn fr.MCAB	- 1,909,200.00	9. Deposit to MCAB	- 3,107,900.00
8. Sale of old Iron safe	- 21,000.00	10. <u>NMFDC loan repayment</u> :	
9. Nominal fees	- 11,900.00	Principal	- 305,810.00
10. Stationary income	- 5,500.00	Interest	- 133,380.00
11. Share subscription	- 9,500.00	11. Office rent	- 144,000.00
		12. Printing & Stationary	- 13,330.00
		13. AGM expense	- 18,000.00
		14. Meeting expense	- 3,500.00
		15. Bills	- 15,600.00
		16. Training	- 4,550.00
		17. Audit fee paid	- 10,000.00
TOTAL	- 40,921,010.00	TOTAL	- 38,932,070.00

- Adjustments: 1) Closing stock as on 31.3.2000 – Rs 192,600.00
2) Credit realizable on goods sold – Rs 125,000.00
3) Audit fee may be assessed as per Rule 66 of MCS Rules 2012(as amended)
4) Rate of depreciation on: a) Building @ 10%
b) Deep Freezer @ 15 %

BALANCE SHHET AS ON 31.3 1999

<u>Liabilities</u>		<u>Assets</u>	
1. Share Capital	- 424,580.00	1. Cash in hand	- 297,900.00
a) Individual:	49,100.00	2. Cash at MCAB	- 32,430.00
b) Govt.:	375,480.00	3. ST loan disbursed	- 1,224,600.00
2. Reserve fund	- 305.00	4. Closing stock	- 210,760.00
3. Saving deposit	- 1,817,355.00	5. Building	- 547,300.00
4. Fixed deposit	- 100,000.00	6. Deep freezer	- 12,750.00
5. Audit fee due	- 10,000.00	7. Iron safe	- 26,500.00
6. Accumulated profit	- Nil	8. Accumulated loss	- Nil
TOTAL	- 2,352,240.00	TOTAL	- 2,352,240.00