

**H.P.BOARD OF DEPARTMENTAL EXAMINATION
DEPARTMENTAL EXAMINATION OF OTHER GAZETTED OFFICERS OF
HIMACHAL PRADESH SESSION APRIL, 2008**

**PAPER-3 COOPERATIVE (Cooperative and Practice of Cooperative)
Cooperative Department**

**Time Allowed: 3 Hours.
Marks:100**

Maximum

Note:- Attempt any five questions:

- Q.No.1 "Cooperative Movement in Himachal Pradesh is still in its infancy". Critically Examine the statement. **(20 Marks)**
- Q.No.II How do you see the future of Cooperatives? In the present context of Globalized, liberalized and free market economy. Explain in detail.**(20 Marks)**
- Q.No.III How best could the Cooperative sector help in empowering the Women of our villages? Describe in brief. **(20 Marks)**
- Q.No.IV Have the Primary Marketing Cooperative Societies been successful in helping The farmers and horticulturists to escape exploitation by middlemen/ Commission agents and earn remunerative returns for their produce? Explain. **(20 Marks)**
- Q.No.V How best can the primary co- operative societies assists the local Panchayats in Rural Development? Critically examine the role of co- operatives in Rural Development. **(20 Marks)**
- Q.No.VI PACS in Himachal Pradesh has not been able to fully meet the Credit Requirement of farmers." Suggest steps to improve the present credit policy Being implemented by the Co- operative Banks/ PACS, keeping in view the Practical needs of the farmers? **(20 Marks)**
- Q.No.VII Critically examine the functioning of "HIMBUNKAR" with reference to Assisting the primary weaver/ handicraft handloom co- operative societies in Marketing their finished goods and competing with goods produce in power- Looms. **(20 Marks)**

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PAPER-4 (COOPERATIVE LAW)

Time Allowed: 3 Hours.

Maximum Marks: 100

Note:- 1. Attempt any five questions.

**2. All questions carry equal marks. Do you quote relevant law in support of
Of your answer.**

**3. Books allowed: Bare Acts & Rules- H.P. Cooperative Societies Act, 1968
(Act No. 3 of 1969 and H.P. Cooperative Societies Rules, 1971.**

Q.No.1 What are the procedure and conditions laid for registration of a Cooperative Society under the Act and Rules made there under? What is the evidence of Registration of a Cooperative Society? What do you understand by that Cooperative Societies are bodies corporate? **(8 + 6+ 6**

Marks)

Q.No.2 Describe the detailed procedure for amalgamation of Cooperative Societies Under the Act. What are the powers of Registrar to direct amalgamation, Conversion and reorganization of Societies? Briefly describe how the Registration certificate of a Cooperative Society can be cancelled?

(10 + 6+ 4

Marks)

Q.No.3 Write short notes on the following with special reference to H.P. Cooperative Societies Act & Rules made there under:-

(a) Amendment of Bye – laws of a Cooperative Societies under the Act.

(b) Powers of Registrar to supersede Managing Committee in certain circumstances under the Act.

(c) Appointment, Power and functions of Managing Director in a Cooperative Society under the Act. **(8+ 6 + 6**

Marks)

Q.No.4 How the profits are appropriated in a Cooperative Society? Describe the Various modes in which a Cooperative Society can invest its funds.

(12 + 8 Marks)

Q.No.5 What are the priviledges of Cooperative Societies under the Act and Rules Made there under? Elaborate.

(20 Marks)

Q.No.6 Who can conduct the statutory Inquiry of a Cooperative Societies under the Act? What are the conditions laid in the Act to conduct inquiry by Registrar? What are the powers of Registrar or the person authorized to conduct inquiry Under the Act? **(8 + 6 + 6**

Marks)

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Q.No.7 Describe the provisions relating to a settlement of disputes under the H.P. Cooperative Societies Act. What are the disputes which can be referred to Registrar for settlement under relevant provisions of the Act? Who are the Persons qualified to be appointed as Arbitrators under section 73 of the H.P. Cooperative Societies Act? **(8 + 6 + 6 Marks)**

Q.No.8 What are special provisions relating to audit of a Cooperative Society under the Act? Who is the competent authority to conduct audit of a Cooperative Society? Describe in brief the important aspects under the Act & Rules that Auditors are required to consider at the time of Audit of a Cooperative Society. **(6+ 6 + 8**

Marks)

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PAPER-5 COOPERATIVE DEPARTMENT (Book Keeping & Accounts)

**Time Allowed: 3 Hours.
100**

Maximum Marks:

Note:- 1. Attempt any five questions including questions no. 1 which is compulsory

And carries 40 marks Rests of the questions carry 15 marks each.

2. No. books are allowed.

3. Use of calculator is permitted.

Q.No.1 From the following ledger balance of Hatimtai and Sons as extracted on 31-3-2007, prepare a trial balance, profit & Loss account and a balance sheet after Taking into consideration the information given in the margin:

Plant and machinery	49500	Rent and taxes	1951
Depreciation on Plant & Machinery	5500	Rent outstanding	150
Fixtures and fittings	1720	Office Expenses	2778
Fuel and Power (Factory)	542	Carriage (Purchases)	897
Office salaries	4095	Discount allowed	422
Salaries outstanding	350	Drawings	6820
Lighting (factory)	392	Stock- April,2007	21725
Travel expenses	925	Direct Sundry expenses	2680
Cash at Bank and in hand	2313	Sales returns	7422
Carriage- sales	960	Insurance	570
Trade debtors	47800	Capital	93230
Purchase- Adjusted	66710	Sales	126177
Stock- March 31, 2007	16580	Creditors	22680
Wages	9915	Returns outward	3172
		Bills payable	6422

Margin:

1. Furniture and fixture is to be depreciated by 10%

2. Goods worth Rs.3250/- were lost in fire. The Insurance co. has admitted a claim only for Rs.2920/-
3. Rs. 500/- are to be written off as bad debt and Provision for bad debts is to be kept at 5%.
4. Insurance unexpired is Rs.50/-

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Q.No.II a) What is double entry system of accounting and how does it differ from single

Entry system?

b) Give journal entries for the following transactions:

1. A man started business with cash Rs.50000/-, goods worth Rs.4000/- and Furniture valuing Rs.500.
2. Purchased a counter for Rs. 10000/-
3. Purchased goods for Cash Rs.3000/-
4. Purchased goods on credit Rs.2500/-
5. paid Cartage Rs.20/-
6. Sold goods for cash Rs.2550/-
7. Sold goods for cash to Suriner Rs.240/-
8. Sold goods to Mahendra on credit Rs.4650
9. Paid Freight Rs.120/-
10. Deposited cash into bank Rs.8000/-
11. Paid Salary Rs.460/-
12. Withdrew from the bank Rs.200/- for office use
13. Withdrew from bank Rs.400/- for personal use
14. Charged interest on capital Rs.1250/-

(7 + 8

Marks)

Q.No.III a) Explain the objectives of keeping subsidiary. Books of account under double Entry system of book keeping.

b) Compile a three column cash book (For March, 2006) from the following transaction:

Date	Particulars	Amount	Date	Particulars	Amount
1	Cash in Hand	22567	17	Purchased machinery and paid by cheque	25240
	Cash at Bank	112675	19	Paid by cheque to D and receive discount	3670 30
2	Deposited into the bank	15000	22	Withdrew from bank for office use	2500
5	Received from A in full settlement of a bill of Rs.8000	7900	25	Purchased goods on credit from Y	13500
7	Purchased furniture for cash	2250	31	Paid office expenses in cash	4450

8	Paid to B by cheque in full settlement of a bill of Rs.7500	7450		Paid Rent	5000
13	Received from C by cheque and deposited in the bank	5000			
15	Cash Sales	7850			
	Deposited into bank	15000			

(7 + 8 Marks)

-3-

Q.No.IV a) With the help of suitable example(s), bring out direction between 'Trade Discount' and 'Cash Discount.'

1. From the following particulars, prepare bank reconciliation statement as on 31st December,2005:
2. A cheque of Rs. 200 received from a customer was entered in the bank Column of the cash book in December but was actually sent to the bank in January.
3. The trader had issued cheques in December amounting to Rs.16000 in all, of which he finds that a cheque of Rs.7000 was cashed in December, a cheque For Rs.3500 was cashed on 2nd January and the rest were not presented for Payment.
4. The banker gave a wrong credit in account no. 1 in respect of a cheque of Rs. 4500 which was deposited in account no.2
5. As per the standing orders the bankers paid the following amounts out of Account no.2: Insurance premium Rs.130, Calls on shares Rs.540
6. The bank had received directly the following amounts for account No.2 Dividend on shares Rs. 320, Insurance claim Rs.850
7. Bank Charges Rs.25 were yet to be recorded in the cash book
8. The cash book shown an overdraft of Rs. 9800 on 31st December, 2005 in Account no.2

(7 + 8 Marks)

Q.No.V a) Discuss various classes of errors in accounting and give at least 2 examples of

Each.

- b) A book keeper of a trading concern, having failed to agree the trial balance, opened a suspense account and entered the difference. The following errors were subsequently discovered:
- (i) Sales book was overcast by Rs.200;
 - (ii) Purchase of furniture Rs.3000/- was passed through invoice book and from there furniture House Account was posted as Rs. 300/-
 - (iii) Sold Goods to Rammanohar Rs.55 was posted as Rs.550/-
 - (iv) Purchase book was overcast by Rs.80/-
 - (v) Purchase return book was carried forward as Rs.122/- in stead of Rs.112/-
 - (vi) Sold goods Rs.20/- was entered in the sales book as Rs.200/-

Show suspense account.

(7 + 8 Marks)

Q.No.VI Write short notes on any three of the following:-

- (i) Provisions and Reserves
- (ii) Current Assets
- (iii) Deferred Revenue Expenditure
- (iv) Manufacturing Accounts.**

(3 x 5

Marks)
