

Duration: 2hrs

Max Marks: 80

Instructions:

- 1) Start each question on a fresh page.
- 2) Figures to the right indicate maximum marks.

Q.1) Answer (any four) of the following questions:

(4x4=16)

- a. Features of rural credit survey report
- b. Role of co-operatives in socio-economic development
- c. Consumer co-operatives
- d. Features of housing co-operatives
- e. Primary agriculture credit co-operatives
- f. Transport service co-operatives

Q.2) Write short notes on (any four):

(4x4=16)

- a. Multi-State Co-operative Societies Act 2002
- b. Role of leadership in co-operative organizations
- c. Management of co-operatives in Germany
- d. Co-operative Accounting
- e. Books of accounts and registers maintained by co-operatives
- f. Audit report and its contents

Q.3) A. Discuss the present scenario of co-operatives in Goa and India.

(12)

OR

X. 'The cooperative principles are guidelines by which cooperatives put their values into practice'. With reference to this statement describe the various co-operative principles.

(12)

Q.4) A. Explain the objectives and functions of dairy co-operatives in India.

(12)

OR

X. Discuss briefly the major features of sugar co-operatives.

(12)

Q.5) A. Discuss the need and significance of professional management for co-operatives.

(12)

OR

X. Explain the role of NCUI and NCDC in regulating and governing co-operative institutions in India. (12)

Q.6) A. Discuss the special features of audit of co-operative societies. (12)

OR

X. Following is the Trial Balance of Nivara Co-operative Housing Society Ltd. for the year ended 31-03-2019. You are required to prepare the final accounts for the year ended 2019.

Particulars	Debit (Rs.)	Credit (Rs.)
Share Capital (250 Equity Shares of Rs.25 each)		6,250
Reserve Fund		400,000
Members Welfare Fund		600,000
<i>Members Contribution towards:</i>		
Municipal Tax		2,10,000
Water Charges		25,000
Electricity Charges		52,000
Maintenance Charges		3,60,000
Late fees		3,000
Car Parking		32,000
Income & Expenditure A/c (01-04-2018)		64,000
Members contribution towards building		50,00,000
Furniture	80,000	
Building	50,00,000	
Computer	40,000	
Cash	2,000	
Amount receivable from members	22,000	
Municipal Tax	1,57,500	
Water Charges	32,000	
Electricity	38,000	
Repairs and Maintenance	2,18,000	
Watchman and Sweepers Salary	1,20,000	
Lift maintenance	40,000	
Account Writing charges	12,000	
Legal Expenditure	10,000	
Conveyance	14,600	

Printing and stationery	2,200	
Postage and Courier	3,000	
Education Cess	600	
Fixed deposit with Bank	900,000	
Bank Balance	60,350	
Total	67,52,250	67,52,250

Adjustments:

(1) Provide for outstanding liabilities:

- (a) Audit fees Rs. 5,000
- (b) Municipal Tax Rs. 52,500
- (c) Electricity charges Rs. 4,200
- (d) Water Charges Rs. 3,800

(2) Provide depreciation on furniture and computer at the rate of 10% and 40% respectively.

(3) Interest outstanding on Fixed deposits Rs. 90,000

(12)

THE END