

15. 2069 Set B Q. No. 18

The Balance sheet and receipt and payment account of a club are as under:

Balance Sheet as on Chaitra 31st, 2066

Liabilities	Rs.	Assets	Rs.
Capital fund	2,00,000	Fixed assets	1,50,000
Outstanding salaries	10,000	Subscription due	20,000
		Cash at bank	40,000
Total	2,10,000	Total	2,10,000

Receipts and Payment Account Chaitra 31st, 2067

Receipt	Rs.	Payment	Rs.
To Balance c/d	40,000	By Salaries	
To Entrance fees	60,000	2066	10,000
To Subscriptions		2067	70,000
2066	20,000	By General expenses	30,000
2067	1,10,000	By Seminar expenses	50,000
2068	20,000	By Electricity and telephone	45,000
To Sundry income	50,000	By Stationery	25,000
		By Balance c/d	70,000
Total	3,00,000	Total	3,00,000

Additional information:

- Entrance fees are to be capitalized.
- Depreciated fixed assets by 10%
- Subscription due for the current year Rs. 20,000
- Outstanding general expenses Rs. 5,000

Required: (a) Income and expenditure account (b) Balance sheet as on Chaitra 31st, 2067 [5+5]

Ans: (a) Deficit = Rs. 60,000 (b) B/S = Rs. 2,25,000

16. 2068 Q.No. 18

Balance sheet of a Sport Council as on Chaitra 31st. Last year is given below:

Liabilities	Rs.	Assets	Rs.
Capital fund	2,00,000	Furniture	1,00,000
Outstanding salary	20,000	Equipments	1,00,000
		Bank	5,000
		Outstanding subscription	15,000
Total	2,20,000	Total	2,20,000

Receipt and payment account for the current year ended Chaitra 31 is:

Receipts	Rs.	Payments	Rs.
Opening balance	5,000	Salary	45,000
Subscription	1,00,000	Printing expenses	10,000
Sale of papers	5,000	Equipments (Baishakh 1)	50,000
Donation	1,25,000	Miscellaneous	15,000
		Audit expenses	5,000
		Closing balance	1,10,000
Total	2,35,000	Total	2,35,000

Additional information:

- Subscription outstanding for the current year Rs. 10,000
- Salary payable for the year Rs. 5,000
- Depreciation on equipments to be charged at 10% p.a.
- 50% of donation is to be capitalized.

Required: (a) Income and expenditure account

(b) Balance sheet as on Chaitra 31 current year.

[5+5]

Ans: (a) Surplus Rs. 87,500 (b) Total Rs. 3,55,000

17. 2068 S Q. No. 18

Following is the Balance sheet of a club as on 31 Chaitra 2065:

Liabilities	Rs.	Assets	Rs.
Capital fund	1,00,000	Building	80,000
Rent due	2,000	Subscription due	5,000
Advance Subscription	3,000	Furniture	10,000
		Cash	10,000
Total	1,05,000	Total	1,05,000

Receipts and payments account of the year ended 31 Chaitra 2066:

Receipts	Rs.	Payments	Rs.
To balance b/d	10,000	By salaries	5,000
To subscription	20,000	By rent	10,000
Entrance fees	5,000	By wages	3,000
Donation (50% capitalized)	8,000	By furniture (Kartik 1)	20,000
		By balance c/d	5,000
Total	43,000	Total	43,000

Additional information:

- Outstanding subscription Rs. 1,000
- Rent due Rs. 1,000
- Depreciate furniture at 10% p.a.

Required: (a) Income and Expenditure Account (b) Balance sheet as on 31 Chaitra. [5+5]

Ans: (a) Surplus Rs. 9,000 (b) Total Rs. 114,000

18. 2067 Q. No. 18

Receipts and payments account of a club as on 31 December, 2008 is given below: [5 + 5]

Receipts	Rs.	Payment	Rs.
To Subscriptions	1,30,000	By Furniture	80,000
To Donation for	3,00,000	By Investment	1,00,000
Building	4,000	By Rent	30,000
To Interest from	10,000	By Salary and wages	40,000
Investment		By Printing & stationery	20,000
To Sundry Incomes		By Miscellaneous expenses	10,000
		By Closing Balance	1,64,000
	4,44,000		4,44,000

Additional Information:

- Accrued interest from investment Rs. 6,000.
- Subscriptions received from 2009, Rs. 8000 and outstanding for 2008 in Rs. 4000.
- Depreciate furniture by 10%
- Capitalize the donation for building fully.

Required: (a) Income and Expenditure Account. (b) Balance Sheet as on 31 December, 2008.

Ans: (i) Surplus = Rs. 38,000 (ii) B/S = Rs. 346,000

19. 2067 S Q. No. 19

Following is the balance sheet of a club as on 31st Chaitra, 2065:

Liabilities	Rs.	Assets	Rs.
Capital fund	40,000	Land and building	45,000
Advance subscription	5,000	Machinery	15,000
Rent due	2,000	Subscription receivable	6,000
10% loan	23,000	Cash	4,000
Total	70,000	Total	70,000

Receipts and payment account for the year ended 31st Chaitra 2066:

Receipts	Rs.	Payments	Rs.
To Balance b/d	4,000	By Salaries	15,000
To Entrance fees	3,000	By Rent	10,000
To Subscription	40,000	By Furniture	22,000
To Donation (50% capitalized)	10,000	By Interest on loan (for 6 months)	1,150
		By Balance c/d	8,850
Total	57,000	Total	57,000

Additional information:

- Outstanding subscription Rs. 2,000.
- Depreciate machinery and furniture by 10% p.a.
- Salaries due for the year was Rs. 1,000

Required: (a) Income and Expenditure account (b) Balance sheet as on 31 Chaitra, 2066[5+5=10]

Ans: (a) Surplus Rs. 19,000 (b) Total Rs. 89,150

20. 2066 Q.No. 18

Given below is the Balance Sheet of a Club as on 31 Dec. 2005:

Liabilities	Rs.	Assets	Rs.
Capital fund	50,000	Cash	2,000
Outstanding wages	1,000	Furniture	8,000
		Building	40,000
		Subscription receivable	1,000
	51,000		51,000

Receipts and Payments Account as on December, 2006

Receipts	Rs.	Payments	Rs.
To Opening balance	2,000	By Wages	15,000
To Membership fees	25,000	By Printings and stationery	3,000
To Miscellaneous sales	3,000	By Audit fees	2,000
To Donations	20,000	By Investments	20,000
		By Miscellaneous purchase	4,000
		By Furniture (Jan 1, 2005)	3,000
		By Closing balance	3,000
	50,000		50,000

Additional information:

- Of the subscription received, Rs. 1,000 was for 2007 and Rs. 2,000 is still outstanding for the current year.
- Depreciation on furniture to be charged @ 10% per annum.
- Auditors remuneration paid in advance Rs. 1,000.
- Capitalize the donation fully.

Required: (a) Income and Expenditure Account (b) Balance Sheet as on 31st December, 2006 [5+5]

Ans: (a) Surplus Rs. 4,900; (b) Total Rs. 75,900

21. 2066 Old Q.No. 20

Receipts and Payment Account and Balance Sheet of a club are given below:

Balance Sheet as at Chaitra 31, 2063

Liabilities	Rs.	Assets	Rs.
Capital	14,000	Furniture	5,000
Loan	4,000	Subscription due	3,000
Outstanding salary	1,500	Equipments	7,000
		Cash in hand	4,500
	19,500		19,500

Receipts and Payments Account as on 31, Chaitra 2064

Receipts	Rs.	Payments	Rs.
Opening balance (1-1-064)	4,500	Salary	6,000
Subscription fees:		Wages	2,000
2063	3,000	Rent	3,000
2064	12,000	Furniture	9,000
2065	2,000	Balance c/d	5,500
Donations	4,000		
	25,500		25,500

Additional information:

Depreciate furniture by 10%

50% donation is to be capitalized.

Subscription due for 2064 for Rs. 600

Required: (a) Income and Expenditure Account (b) Balance Sheet as on Chaitra 31, 064. [5+5]

Ans: (a) Surplus Rs. 3,700; (b) Total Rs. 25,700

22. 2065 Q. No. 19

The Balance Sheet and Receipts and Payment of Cricket Club are given below:

Balance Sheet as at 30 Chaitra, 2062

Liabilities	Rs.	Assets	Rs.
Capital fund	33,600	Building	30,000
Subscription received in advance	600	Outstanding subscription	400
Outstanding expenses	1,400	Outstanding rent	200
Loan	5,000	Cash in hand	10,000
Total	40,600	Total	40,600

Receipts and Payments as on 30 Chaitra, 2062

Receipts	Rs.	Payments	Rs.
Opening balance of cash	10,000	Expenses paid:	
Subscription:		2062	1,200
2062	200	2063	2,000
2063	2,100	Land	4,000
2064	100	Interest paid	400
Rent received	700	Miscellaneous expenses	2,000
Registration fees	800	Cash balance at close	8,300
Miscellaneous receipts	4,000		
Total	17,900	Total	17,900

Additional information:

- Depreciate building @ 5%.
- Capitalize the registration fees

Required: (a) Income and Expenditure account (b) Balance sheet as at 30 Chaitra 2063 [5+5]

Ans: (a) Surplus Rs. 1,300 (b) B/S total Rs. 41,000

23. 2065 Q. No. 20 Old

Given below are the Balance Sheet and Receipt and Payment account of a club:

Balance sheet as on Ashadh 31, 2062

Liabilities	Rs.	Assets	Rs.
Capital fund	81,200	Building	95,000
Outstanding expenses	2,800	Bank balance	22,600
Loan	37,000	Subscription due	3,400
Total	1,21,000	Total	1,21,000

Receipts and Payments Account for the year ended Ashadh 31, 2063

Receipts	Rs.	Payments	Rs.
To Opening balance b/d	20,600	By Tournament expenses	32,000
To Entrance fees	11,200	By Salaries	13,000
To Subscription:		By Furniture	40,000
2062	3,000	By Repairs	5,800
2063	40,000	By Balance c/d	16,000
2064	1,000		
To Sundry income	31,000		
Total	1,06,800	Total	1,06,800

Additional information:

- Subscription due for the year 2063: Rs. 1,200
- Provide depreciation on building at 10%.

Required: (a) Income and expenditure account (b) Balance sheet as on Ashadh 31, 2063

(Accounts are closed end of Ashadh each year)

[5+5]

Ans: (a) Surplus Rs. 25,900 (b) Balance Rs. 145,100

24. 2065 Sup. Q.No. 18

Balance sheet as on 31 Chaitra, 2061

Liabilities	Rs.	Assets	Rs.
Capital fund	20,000	Furniture	15,000
Advance subscription	500	Subscription due	600
Rent due	500	Pre-paid insurance	400
		Cash	5,000
Total	21,000	Total	21,000

**Receipt and Payment Account
as on 31 Chaitra, 2062**

Receipt	Rs.	Payment	Rs.
To Balance b/d	5,000	By Rent	10,500
To Donation (Capitalized)	10,000	By Insurance	2,600
To Entrance fees	2,000	By Machinery	10,000
To Interest	1,000	By General expenses	1,000
To Furniture sold	2,000	By Telephone	1,400
To Subscription	20,000	By Wages	600
		By Balance c/d	13,900
Total :	40,000	Total :	40,000

Additional information:

a. Subscription due for 2062 Rs. 1,100

b. Depreciate machinery by 10%

Required: (i) Income and Expenditure Account (ii) Balance Sheet as on 31 Chaitra, 2062. [5+5=10]

Ans: (i) Surplus Rs. 7,000 (ii) Total Rs. 37,000

25. 2064 Q. No. 18

The following is the balance sheet of a club as on Ashadh 31, 2060:

Liabilities	Rs.	Assets	Rs.
Capital fund	50,000	Club premises	44,000
Outstanding salary	1,000	Furniture	5,000
		Subscription	800
		Cash	1,200
	51,000		51,000

Receipts and payment account for the year ended Ashadh 31, 2061

Receipt	Rs.	Payment	Rs.
To Balance b/d	1,200	By Salary	6,000
To Subscription	20,000	By Printing and Stationery	3,200
To Donation	6,000	By Furniture (2060.4.1)	1,500
To Rent received	4,000	By Miscellaneous	1,250
		By Audit fees	3,000
		By Investment	10,750
		By Balance c/d	5,500
	31,200		31,200

Additional information:

i. Half of the donation is to be capitalized.

ii. Subscription of Rs. 600 is outstanding for the current year and Rs. 1,000 is received for 2062

iii. Outstanding for printing and stationery Rs. 300

iv. Depreciate furniture by 10%.

Required: (a) Income and expenditure account (b) Balance sheet as on Ashadh 31, 2061. [5+5]

Ans: Surplus Rs. 12,400 and B/s Total Rs. 66,700

26. 2064 Q. No. 20 Old

Given below are the Receipts and Payments Account and Balance Sheet of a club:

Receipts and Payments Account as on Chaitra 31, 2063

Receipts	Rs.	Payments	Rs.
Opening 1.1.2063	10,000	Expenses 2062	1,200
Subscription fees 2062	200	2063	2,000
2063	2,100	Land	4,000
2064	150	Interest	400
Entrance fees	800	Miscellaneous expenses	2,000
Locker's rent	700	Balance at end 31 Chaitra 2063	
Miscellaneous	4,000		8,350
	17,950		17,950

Balance Sheet as at Chaitra 31, 2063

Liabilities	Rs.	Assets	Rs.
Capital fund	33,620	Fixed assets	30,000
Loan	5,000	Outstanding subscriptions	380

Outstanding expenses	1,400	Outstanding locker's rent	240
Subscription expenses in advance	600	Cash balance	10,000
	40,620		40,620

Additional information:

- Depreciate @ 10% on fixed assets
- Entrance fees to be capitalized

Required: (a) Income and Expenditure Account (b) Balance sheet at on Chaitra 31, 2063.[5+5]
 Ans: Deficit Rs. 240 and B/s total Rs. 40,620

27. 2064 Q. No. 18(Supplementary)

The following is the Balance Sheet of a club as on Chaitra 31, 2060.

Liabilities	Rs.	Assets	Rs.
Capital fund	30,000	Club premises	25,000
Outstanding wages	800	Furniture	4,000
		Subscription receivable	600
		Cash	1,200
Total:	30,800	Total:	30,800

**Following is the Receipt and Payment Account
for the year ended Chaitra 31, 2061**

Receipt	Rs.	Payment	Rs.
To Balance b/d	1,200	By Wages	13,500
To Subscription	30,000	By Miscellaneous purchase	3,250
To Donation	15,000	By Printing and stationery	2,200
To Miscellaneous sales	3,500	By Furniture (060.1:1)	2,500
		By Audit expenses	2,600
		By Investment	20,750
		By Balance c/d	4,900
Total:	49,700	Total:	49,700

Additional information:

- Of the subscription received, Rs. 800 was for 2062 and Rs. 600 is still outstanding for the current year.
- Half of the donation is to be capitalized.
- Depreciation furniture by 10 percent per annum.
- Prepaid in printing and stationery is Rs. 200.

Required: (a) Income and Expenditure Account (b) Balance Sheet as on Chaitra 31, 2061.[5+5]
 Ans: Surplus Rs. 19,000 and B/s total Rs. 57,300

28. 2063 Q. No. 19

The Balance Sheet and Receipt and Payment Account of a club are as under:

Balance Sheet as on Baishakh 1, 2062

Liabilities	Rs.	Assets	Rs.
Capital fund	50,000	Fixed assets	70,000
Loan	25,000	Outstanding subscription	1,000
Advance subscription	2,500	Cash	7,500
Outstanding salaries	1,000		
	78,500		78,500

Receipt and Payment Account for the year ended 31 Chaitra 2062.

Receipt	Rs.	Payment	Rs.
To Balance b/d	7,500	By Salaries: For 2061 1,000	
To Donation	10,000	For 2062 9,000	10,000
To Subscription:		By Furniture	25,000
For 2061 1,000		By Interest on loan	500
For 2062 52,500		By Rent	9,500
For 2063 2,500	56,000	By Sundry expenses	7,500
To Admission fees	5,000	By Investment	20,000
		By Balance c/d	6,000
	78,500		78,500

Additional information

- Depreciation fixed assets by 10%.
- Donation is treated as capital income.

Required: (a) Income and Expenditure Account (b) Balance sheet as on 31st Chaitra 2062. [5+5]

Ans: (i) Surplus Rs. 24,000 (ii) B/S Rs. 1,11,500

29. 2063 Q. No. 20 Old

A club furnished you the following receipt and payment account as on 31st Chaitra 2062:

Receipts	Rs.	Payment	Rs.
To Subscription	100,000	By Machinery	80,000
To Entrance fees	30,000	By 10% Investment	100,000
To Interest on investment	10,000	By Rent	36,000
To Donation for building	300,000	By Printing and stationery	20,000
To Sundry income	10,000	By Salary and wages	48,000
		By Furniture	50,000
		By Closing balance	116,000
	450,000		450,000

Additional information

- Subscription includes Rs. 8,000 for 2063 BS
- Subscription due for 2062 BS. Rs. 4,000
- Outstanding salary Rs. 2,000 and rent for 2063 Rs. 1,000

Required: (i) Income and expenditure account (ii) Balance sheet as on 31st Chaitra 2062. [5+5]

Ans: (i) Surplus Rs. 41,000 (ii) B/S Rs. 351,000

30. 2062 Q. No. 24

The Opening Balance Sheet and Receipt and Payment Account of Bank Sport Club are given below:

Balance sheet as on Baishakh 1st, 2060

Liabilities	Rs.	Assets	Rs.
Capital fund	80,000	Fixed assets	70,000
Loan @ 10% p.a.	15,000	Subscription due	10,000
Outstanding salaries	5,000	Cash at bank	20,000
	100,000		100,000

**Receipt and Payment Account
30th Chaitra, 2060**

Receipts	Rs.	Payment	Rs.
To Balance b/d	20,000	By Salaries 2059	5,000
To Entrance fee	25,000	2060	30,000
To Subscription 2059	10,000	By Electricity and Telephone	20,000
2060	50,000	By Stationery	10,000
2061	6,000	By General expenses	15,000
To Sundry income	30,000	By Seminar and party expenses	25,000
		By Balance c/d	36,000
	141,000		141,000

Additional information:

- Half of the entrance fee is to be capitalized
- Depreciate fixed assets by 20% p.a.
- Subscription due for the year 2060, Rs. 15,000
- Interest on loan is due for the full year @ 10% p.a.

Required: (a) Income and Expenditure Account (b) Balance Sheet as on Chaitra 30th, 2060. [5+5]

Ans: (i) Deficit Rs. 8,000; (ii) B/S Rs. 107,000

31. 2061 Q. No. 17

A club furnished you the following statement and information:

Balance Sheet

As on 31st Chaitra 2058

Liabilities	Amount	Assets	Amount
Capital fund	98,000	Club premises	60,000
Outstanding expenses		Furniture	8,000
Wages	1,000	Investment	20,000
		Sports materials	5,000

		Subscription due	1,000
		Interest due	200
		Cash	4,800
	99,000		99,000

Receipt and Payment Account
For the year ending Chaitra 31, 2059

Receipt	Amount	Payment	Amount
To Balance b/d	4,800	By Salary	7,000
To Entrance fees	1,000	By Wages of ground men	9,300
To Tournament receipt	3,000	By Printing and postage	400
To Subscription	17,200	By Repair	300
To Interest	1,000	By Balance c/d	10,000
	27,000		27,000

Additional information:

- Entrance fees is to be capitalized
- Outstanding expenses: Wages Rs.400, Printing Rs.200
- Subscription due for 2059, Rs.2,000

Required: (a) Income and expenditure account. (b) Balance sheet as on Chaitra 31, 2059 [5+5]
Ans: (i) Surplus Rs. 5,400 (ii) B/S Rs. 105,000

32. 2060 Q. No. 17

Consider the following opening balance sheet and receipt and payment account of a club:

Balance Sheet as on 30th Chaitra 2057

Liabilities	Amount	Assets	Amount
Capital fund	40,600	Building	30,000
Outstanding expenses		Subscription	1,700
Repairs	500	Cash balance	10,300
Salary	900		
	42,000		42,000

Receipts and Payment Account
As on 30th Chaitra 2058

Receipts	Amount	Payments	Amount
To Balance b/d	10,300	By Tournament exp.	16,000
To Tournament receipts	15,500	By Salaries	6,900
To Entrance fees	5,600	By Repairs	2,500
To Subscription:		By Investment	20,000
For 2057	1,500		
For 2058	20,000	By Balance c/d	8,000
For 2059	500		
	22,000		
	53,400		53,400

Adjustment:

- Expenses unpaid: Repairs Rs.50, Salary Rs.150
- Subscription due for 2058 Rs.600.

Required: (i) Income and expenditure account (ii) Balance sheet as on 30 Chaitra 2058. [5+5]
Ans: (i) Surplus Rs. 17,500; (ii) B/S Rs. 58,800

15. Accounting for Incomplete Records

1. 2072 Set C Q.No. 19

Mr. Rohit, who keeps his books of account under Single Entry System, started business within own building of Rs.1,50,000 and bank balance of Rs.50,000 on 1st Baisakh 2070. On 31st Chaitra 2070 his financial position depicts as under:

Sundry debtors: Rs.15,000
Cash at bank: Rs.30,000
Stock in trade: Rs.25,000
Creditors payable: Rs.30,000
Drawings during the year: Rs.18,000

Additional information:

- Further investment Rs.25,000

- ii. Depreciate building @ 10% p.a.

Required: (i) Statement of Affairs at Close (ii) Statement of Profit and Loss [2+2=4]

Ans: (i) Closing capital Rs. 190,000 (ii) Net loss Rs. 32,000

2. 2072 Set D Q.No. 19

On 1st Shrawan, 2068 Mr. Chaudhary has started his business with capital of Rs.1,60,000. On Ashadh 31st 2069, the position of his business was as under:

Furnitures	Rs.70,000	Closing stock	Rs.30,000
Debtors	Rs.40,000	Creditors	Rs.40,000
Loan	Rs.20,000	Motor bike	Rs.90,000

Mr. Chaudhary has withdrawn Rs.50,000 for domestic expenses. He has invested Rs.20,000 as additional capital during the period.

Additional information:

- i. Charge depreciation @ 10% on Motor bike

- ii. Bad debts written off Rs.2,000

Required: (i) Closing Statement of Affairs (ii) Statement of Profit and Loss [2+2]

Ans: (i) Closing capital Rs. 170,000 (ii) Net profit Rs. 29,000

3. 2072 Set E Q.No. 19

Sundar started a business with Rs.1,00,000. His position at the end of the year is as follows:

Furniture	Rs.50,000	Customers	Rs.35,000
Outstanding expenses	Rs.20,000	Accrued income	Rs.25,000
Stock	Rs.10,000	Creditors	Rs.5,000
		Cash	Rs.22,000

Additional informations:

- i. He drew cash for his personal use Rs.17,000.

- ii. Charge depreciation on furniture @ 15%.

Required: (i) Statement of affairs (ii) Statement of profit and loss [2+2]

Ans: (i) Closing capital Rs. 117,000 (ii) Net profit Rs. 26,500

4. 2071 Supp Q.No. 18

A trader started business with Rs. 250,000 on shrawan 1, 2068. At the end of the year his business position is as under:

Equipment	Rs. 160,000
Stock	Rs. 190,000
Cash balance	Rs. 30,000
Bills payable	Rs. 60,000
Debtors	Rs. 50,000

Additional Information

- i. Depreciate equipment at 15% per annum

- ii. Bad debts written off Rs. 4,000

Required: (i) Closing statement of affairs (ii) Statement of profit and loss account [2+2]

Ans: (i) Closing capital Rs. 370,000 (ii) Net Profit Rs 98,000

5. 2071 Set C Q.No. 19

Mr. A started business with cash Rs. 10,000 and Machinery Rs. 30,000. His position at the end of the year is as follows.

Cash:	Rs. 30,000	Outstanding Expenses:	Rs. 30,000
Debtors:	Rs. 1,00,000	Creditors:	Rs. 50,000

Additional information:

- i. Additional capital was introduced for Rs. 10,000

- ii. Depreciate Machinery @ 10%.

Required: (a) Closing statement of affairs (b) Statement of Profit and Loss [2 + 2=4]

Ans: (a) Closing capital Rs. 80,000 (b) NP Rs. 27,000

6. 2071 Set D Q.No. 19

Mr. Sharma started his business on 1st Baishakha 2069 with a capital of Rs. 200,000, where he maintained his books of account under single entry system. On 31 Chaitra 2069 his business position was as under.

Machinery	Rs. 2,00,000	Creditors	Rs. 40,000
Debtors	Rs. 70,000	Bills payables	Rs. 20,000
Stock of goods	Rs. 60,000	Furniture	Rs. 20,000

Mr. Sharma drew Rs. 63,000 for his personal use. He invested additional capital of Rs. 40,000 during the period.

Additional information:

- Charge depreciation @ 15% on machinery.
- Bad debts written off Rs. 2,000

Required: (i) Closing statement of affairs (ii) Statement of profit and loss. [2+2]

Ans: (a) Closing capital Rs. 290,000 (b) NP Rs. 81,000

7. 2070 Supp Set A Q.No. 19

Mr. Bipin who keeps his books of account under single entry system started business on 1st Baishakh 2067 with a capital of Rs. 2,00,000. At the end of 2067 his position is as under:

Machinery	Rs. 1,50,000	Debtors	Rs. 80,000
Creditors	Rs. 30,000	Bills payable	Rs. 10,000
Stock of goods	Rs. 50,000		

Mr. Bipin withdraw Rs. 5,000 per month for business for his personal use from 1st Katik onward and he added Rs. 30,000 as additional capital during Falgun.

Additional information:

- Charge 10% depreciation on machinery.
- Bad debt written off Rs. 8,000.

Required: (i) Closing statement of affairs (ii) Statement of profit and loss account [2+2]

Ans: (a) Closing capital Rs. 240,000 (b) NP Rs. 17,000

8. 2070 Supp Set B Q.No. 18

A trader started business with Rs. 1,10,000 on Baishakh 1, 2067. At the end of the year his business position is as under.

Furniture (2067/07/01):	Rs. 20,000
Creditors:	Rs. 5,000
Stock:	Rs. 80,000
Bank balance:	Rs. 10,000
Salary due:	Rs. 2,000
Cash:	Rs. 25,000

Additional information:

- Bad debts: Rs. 2,000
- Depreciate furniture at 10% p.a.

Required: (i) Closing statement of affairs (ii) Statement of profit and loss. [2+2]

Ans: (i) Closing capital Rs. 128,000 (ii) Net profit Rs. 15,000

9. 2070 Set C Q.No. 19

A trader started business with Rs. 1,20,000. His position at the end of the year was as under.

Inventory	Rs. 18,000	Machinery	Rs. 60,000
Debtors	Rs. 40,000	Bills payable	Rs. 5,000
Bills Receivable	Rs. 8,000	Bank Balance	Rs. 15,000
Bank Loan	Rs. 18,000		

Drawing for domestic use during the year Rs. 10,000

Required: (a) Statement of affairs showing closing capital (b) Profit and Loss Account [2 + 2 = 4]

Ans: (a) Capital Rs. 1,18,000; (b) Net profit Rs. 8,000

10. 2070 Set D Q.No. 19

On January 1, 2012, a trader started business with cash Rs. 2,50,000 and Machinery Rs. 1,50,000. At the end of the year his position is as under:

Machinery	Rs. 150,000	Creditors	Rs. 20,000
Cash and Bank	Rs. 40,000	Wages due	Rs. 5,000
Loan	Rs. 25,000	Debtors	Rs. 75,000
Stock	Rs. 2,15,000		

Additional information:

- a. Depreciate Machinery by 10% p.a.
b. Drawing for domestic use during the year Rs. 12,000.

Required: (i) Closing statement of affairs (ii) Statement of profit and loss.

[2+2]

Ans: Capital Rs. 430,000 Net Profit Rs. 27,000

11. 2069 Supp Set A Q.No. 19

A trader started a business with bank balance of Rs. 240,000. His financial position at the end of the year revealed the following:

Sundry Debtors	Rs. 126,000	Furniture	Rs. 66,000
Inventory	Rs. 145,000	Sundry Creditors	Rs. 63,000
Bank Overdraft	Rs. 36,000	Cash Balance	Rs. 90,000

Additional Information:

- a. Depreciate furniture by 10%
b. Outstanding expenses Rs. 10,000.
c. Drawing Rs. 30,000 for personal use.

Required: (a) Closing statement of affairs (b) Statement of profit and loss.

[2+2=4]

Ans: (a) Closing Rs. 3,28,000 (b) NP Rs. 101,400

12. 2069 Supp Set B Q.No. 19

A trader started his business with cash Rs. 5,00,000 on Baisakh 1st 2065. His position of assets and liabilities at the end of year is given below:

Equipment	2,50,000	Creditors	1,00,000
Furniture	50,000	Bills payable	20,000
Inventory	2,00,000	Advance commission received	10,000
Debtors	1,05,000	Bank balance	1,75,000

Additional information:

- i. He withdraw Rs. 30,000 for his personal use.
ii. Bad debts to be written off by Rs. 5,000
iii. Depreciate equipments by 20%.

Required: (a) Closing statement of affairs (b) Statement of profit and loss

[2+2=4]

Ans: (a) Closing capital Rs. 6,50,000 (b) Profit of the year Rs. 1,25,000

13. 2069 Set A Q. No. 19

A trader started a business with Rs. 75,000. His position at the end of the year revealed that:

Debtors	Rs. 20,000	Stock	Rs. 9,500
Creditors	Rs. 4,000	Machinery	Rs. 50,000
Bank overdraft	Rs. 3,000	Bills payable	Rs. 2,500
Bills receivable	Rs. 7,500		

Drawing for domestic use during the year Rs. 7,500

Required: (i) Statement of affairs showing closing capital (ii) Statement of profit and loss

[2+2]

Ans: (i) Closing capital Rs. 77,500 (ii) Profit for year Rs. 10,000

14. 2069 Set B Q. No. 19

On Baishakh 1, 2066, a trader started business with cash Rs. 100,000 and machinery Rs. 50,000. At the end of the year, his position was as under:

Debtors	Rs. 70,000	Furniture	Rs. 1,00,000
Loan	Rs. 30,000	Bills payable	Rs. 20,000
Cash	Rs. 40,000	Creditors	Rs. 25,000

Additional information: Charge depreciation on machinery @ 10%. He withdrew Rs. 2,000 per month for his personal use.

Required: (i) Closing statement of affairs (ii) Statement of profit and loss.

[2+2]

Ans: (i) Closing capital = Rs. 1,85,000 (ii) Profit for the year Rs. 54,000

15. 2068 Q.No. 19

A trader started business with cash Rs. 3,00,000 on January 1, 2010. At the end of the year his position of assets and liabilities are:

Furniture	Rs. 30,000	Creditors	Rs. 40,000
Debtors	Rs. 1,30,000	Outstanding expenses	Rs. 30,000
Inventory	Rs. 2,50,000	Bank balance	Rs. 1,00,000

Additional information:

- He further invested Rs. 25,000 during the year
- Bad debts Rs. 3,000
- Depreciation is to be provided at 10% on furniture.

Required: (a) Closing statements of affairs (b) Statement of Profit and Loss.

[2+2]

Ans: (a) Capital (B/F) = Rs. 4,40,000 (b) Profit for the year = Rs. 1,09,000

16. 2068 Supp Q. No. 19

A trader started business with cash Rs. 1,00,000 and furniture Rs. 50,000 on 1st Baishak, 2067. At the end of the year his business position is as under:

Machinery	Rs. 80,000	Creditors	Rs. 20,000
Loan	10,000	Cash in hand	5,000
Debtors	50,000	Expenses due	2,000
Bank balance	16,000		

Additional information:

He has drawn Rs. 1,500 per month for his personal use. Write off bad debts Rs. 1,000 and depreciate furniture @ 10% p.a.

Required: (a) Closing statement of affairs. (b) Statement of profit and loss.

[2+2]

Ans: (a) Closing capital Rs. 169,000 (b) NP Rs. 31,000

17. 2067 Q. No. 19

A trader started business with capital of Rs. 1,00,000. At the year end his business position is as under:

Fixed Assets	Rs. 1,00,000
Debtors	20,000
Creditors	25,000
Bank Balance	25,000

His drawings during the year were Rs. 5,000. Depreciate fixed assets by 10%.

Required:

(a) Closing statement of affairs (b) Statement of Profit and Loss Account.

[2 + 2]

Ans: (a) Closing capital = Rs. 120,000; (b) NP Rs. 15,000

18. 2067 Supp Q. No. 18

A trader started business with cash Rs. 50,000 and furniture Rs. 30,000 on Baishak 1, 2066. At the end of the year his position was as under:

Debtors	Rs. 30,000	Creditors	Rs. 15,000
Loan	Rs. 10,000	Stock	Rs. 20,000
Expenses due	Rs. 5,000	Cash and bank	Rs. 25,000

Additional information:

He withdrew Rs. 1,500 per month for personal used. Write off bad debts Rs. 1,000 and depreciation on furniture @ 10% p.a.

Required: (a) Closing statement of affairs (b) Statement of profit and loss

[2+2=4]

Ans: (a) Capital (balancing figure) = Rs. 75,000 (b) Profit for the year = Rs. 9,000

19. 2066 Q.No. 19

Mr. Agrawal maintains his books of accounts on Single Entry System. He submitted the following details:

	Baishak 1, 2064 (Rs.)	Chaitra 31, 2064 (Rs.)
Cash	5,000	15,000
Furniture	10,000	10,000
Stock	60,000	65,000
Debtors	-	50,000
Creditors	-	25,000

Additional information:

- Mr. Agrawal employed further capital of Rs. 12,000 and his drawings for the year were Rs. 10,000
- Depreciation furniture by 10% p.a.
- Reserve for Bad and Doubtful Debts at 5% on debtors

Required: (a) Statement of affairs to determine closing capital.

(b) Statement of profit and loss.

[2+2=4]

Ans: (a) Capital: Opening Rs. 75,000; Closing Rs. 1,15,000 (b) NP Rs. 34,500

20. 2066 Old Q.No. 16

A trader who keeps his books of account on single entry system, provided you the following assets and liabilities at the end of Ashad 2064:

Cash and bank balance	Rs. 20,000	Machinery	Rs. 20,000
Sundry creditors	15,000	Closing stock	30,000
Sundry debtors	12,000	Bills payable	20,000
Prepaid rent	5,000	Bills receivable	18,000

The trader started business on 1st Shrawan, 2063 with capital of Rs. 50,000. His drawings during the year amounted to Rs. 7,400. Charge depreciation at 10% p.a. on machinery, Also provide 5% for doubtful debts on sundry debtors.

Required: (a) Statement of affairs to determine closing capital.

(b) Statement of profit and loss.

[2+3]

Ans: (a) Closing Capital Rs. 70,000 (b) NP Rs. 24,800

21. 2065 Q. No. 18

A trader started business with capital of Rs. 90,000. At the year end, his business position is as under:

Cash in hand	Rs. 1,900	Closing stock	Rs. 1,20,000
Bank balance	Rs. 22,600	Creditors	Rs. 45,000
Debtors	Rs. 69,500	Loan from bank	Rs. 20,000
Fixture	Rs. 5,000		

Interest @ 8% p.a. has not been paid on bank loan. He has drawn Rs. 2,500 per month for his personal use.

Required: (a) Statement of Profit and Loss (b) Closing statement of Affairs

[2+2]

Ans: (a) Net profit during year Rs. 92,400 (b) Closing capital Rs. 154,000

22. 2065 Q. No. 16 Old

Rajendra started a business with cash Rs. 81,000 and inventories Rs. 50,000, on January 1, 2005. His assets and liabilities on December 31, 2005 are as follows:

Bills payable	20,000	Furniture	30,000
Creditors	60,000	Debtors	50,000
Bank loan	24,000	Inventories	65,000
Machinery	1,00,000	Bank balance	45,000

Additional information:

- He has drawn Rs. 40,000 during the year and introduced further capital of Rs. 20,000
- Depreciate machinery and furniture by 5% and 10% respectively

Required: (a) Closing statement affairs (b) Statement of profit and loss

[2+3]

Ans: (a) Closing capital Rs. 166,000 (b) NP Rs. 67,000

23. 2065 Sup. Q.No. 19

Babu started a business with Rs. 50,000 and machinery Rs. 20,000 on Paishak 1, 2062. His position on Chaitra 31, 2062 is as follows

Debtors	Rs. 20,000	Furniture	Rs. 10,000
Creditors	Rs. 10,000	Stock	Rs. 40,000
Cash	Rs. 15,000	Expenses due	Rs. 1,000

His drawings during the year were Rs. 12,000 and also introduced additional capital of Rs. 10,000. Bad debts of Rs. 1,000. Written off provided depreciation on machinery at 10%.

Required: (i) Closing statement of affairs (ii) Statement of profit and loss

[2+2=4]

Ans: (a) Closing capital Rs. 94,000 (b) NP Rs. 23,000

24. 2064 Q. No. 19

Books of accounts of Mr. Komal, maintained under single entry system, provides the following information:

	Shrawan 1, 2060	Ashadh 31, 2061
Furniture	2,000	2,000
Stock	28,000	30,500
Sundry debtors	21,000	34,000
Cash	1,500	5,000

Sundry creditors	17,500	19,000
Loan taken	-	5,000
Investment	-	10,000

Additional information:

- Komal introduced further capital of Rs. 5,000 and his drawings during the year were Rs. 9,000.
- Provide a reserve for bad and doubtful debt at 10%
- Depreciate furniture by 10%.

Required: (a) Closing statement of affairs to find out closing capital

(b) Statement of profit and loss

[2+2]

Ans: (a) Closing capital Rs. 57,500 (b) Net profit = Rs. 22,900

25. 2064 Q. No. 16 Old

A trader, who keeps his books of account on single entry system, has provided you the following assets and liabilities at the end of Ashadh:

Cash & Bank balance	30,000	Building and land	1,50,000
Creditors	45,000	Bills payable	20,000
Furniture	30,000	Debtors	20,000
Machinery	80,000	Bills receivable	5,000

The trader had started business since last Shrawan 1, with capital of Rs. 1,25,000. He had drawn Rs. 20,000 during this period. Charge depreciation at 10% p.a. on machinery and furniture. Also provide 10% for doubtful debts.

Required: (i) Statement of affairs to determine closing capital. (ii) Statement of profit and loss [2+3]

Ans: (a) Closing capital Rs. 250,000 (b) NP Rs. 132,000

26. 2064 Q. No. 19 [Supplementary]

Jeevan maintains his books of accounts on a single entry system. His books provided the following information.

	Baishakh 1	Chaitra 31
Cash	3,000	10,000
Furniture	4,000	4,000
Stock	56,000	61,000
Debtors	-	68,000
Creditors	-	38,000

Additional information:

- Jeevan introduced further capital Rs. 8,000 and his drawings during the year were Rs. 10,000
- Depreciate furniture by 10% per annum.
- Reserve for bad and doubtful debt at 5% on debtors.

Required: (a) Closing statement of affairs (b) Statement of profit and loss.

[2+2]

Ans: (a) Closing capital Rs. 1,05,000 (b) Profit Rs. 40,200

27. 2063 Q. No. 18

A trader started business with a capital of Rs. 100,000 on 1st Baishakh 2062. He withdrew Rs. 1,000 per month for his private expenses. At the end of the year his position was as under:

Stock	60,000	Debtors	10,000
Furniture	20,000	Cash	19,000
Creditors	15,000	Machinery	40,000
Investment	20,000	Bank loan	18,000

10 percent interest on bank loan for 1 year is to be paid.

Required: (a) Closing statement of affairs (b) Statement of profit and loss

[2+2]

Ans: (i) Closing capital Rs. 136,000 (ii) NP Rs. 46,200

28. 2063 Q. No. 16 Old

A trader who keeps his books of accounts on single entry system provided you the following assets and liabilities at the end of Chaitra.

Machinery	50,000	Bills receivable	10,000
Land and building	120,000	Debtors	30,000
Furniture	40,000	Bills payable	25,000
Creditors	20,000	Cash and bank	50,000

The trade started business on 1st Baishakh, with a capital of Rs. 200,000. Drawing during the year was Rs. 15,000. Depreciate machinery and furniture by 10%. Write off bad debt of Rs. 2,000.

Required: (i) Statement of affairs to find out closing capital (ii) Statement of profit and loss [2+3]

Ans: (i) Closing capital Rs. 255,000 (ii) NP Rs. 59,000

29. 2062 Q. No. 16

A trader started a business with bank balance of Rs. 40,000. His financial position at the end of the year revealed that:

Cash in hand and bank	Rs. 15,000	Drawing for the year (per month)	Rs. 1,000
Sundry debtors	Rs. 21,000	Furniture	Rs. 11,000
Stock	Rs. 9,000	Sundry creditors	Rs. 12,000
Bank overdraft	Rs. 6,000	Bills receivable	Rs. 7,000

Required: (a) Statement of affairs at the end of the year determining the amount of closing capital. (b) Statement of profits and loss showing the amount of profit or loss. [2+3]

Ans: Closing capital Rs. 45,000 and profit Rs. 17,000

30. 2062 cancelled

A trade started a business in his own building valued at Rs. 200,000 and with a bank balance of Rs. 20,000 on January 1, 2004. His financial position on December 31, 2004 shows the following.

Sundry debtors	Rs. 20,000
Cash at bank	Rs. 60,000
Stock	Rs. 30,000
Creditors	Rs. 60,000

Additional information:

His drawing per month was Rs. 3,000

Depreciation building by 10% p.a.

[2+3]

Required: (a) Statement of Affairs showing closing capital (b) Statement of profit and loss.

Ans: (a) Closing capital Rs. 250,000 (b) NP Rs. 46,000

31. 2061 Q. No. 18

A trader who keeps his books of account on single entry system provided you the following summary of assets and liabilities of his business for the year ending Chaitra 31st, 2059:

Sundry creditors	Rs. 50,000	Sundry debtors	90,000
Stock	30,000	Plant	50,000
Cash balance	20,000		

The trader started business on 1st Baishakh, 2059 with capital of Rs. 70,000. Drawings during the year were Rs. 12,000. Write off bad debts of Rs. 1,000 Depreciate plant by 10%.

Required: (a) Closing statement of affairs to find out closing capital. (b) Statement of profit and loss. [2+3]

Ans: (i) Closing capital Rs. 140,000; (ii) NP Rs. 76,000

32. 2060 Q. No. 18

Madan started a business with cash Rs. 40,400 and building Rs. 50,000 on January 1st 2002. His position on December 31, 2002 is as follows:

Bills payable	Rs. 30,000	Plant	Rs. 40,000
Creditors	10,000	Bank balance	22,500
Debtors	25,000	Bank loan	12,000
Furniture	25,000	Investment	32,500

He drew Rs. 49,200 during the year. He introduced further capital Rs. 28,800 in the middle of the year.

Additional information: Depreciate furniture by 5% and building 10%.

Required: (a) Closing statement of affairs (b) Statement of profit and loss. [2+3]

Ans: (i) Closing capital Rs. 143,000 (ii) NP Rs. 66,750

16. Government Accounting

1. 2072 Set C Q.No. 6

Write in brief any three features of Nepal Government accounting system. [3]

नेपालको सरकारी श्रेस्ता प्रणालीका कुनै तीन विशेषताहरू औल्याउनुहोस् ।

2. 2072 Set D Q.No. 6

Mention any three importances of Government Accounting. [3]

सरकारी श्रेस्ताका कुनै तीन महत्वहरू उल्लेख गर्नुहोस् ।

3. 2072 Set E Q.No. 6

Mention any three differences between the government and commercial accounting. [3]
सरकारी लेखा प्रणाली र व्यावसायिक लेखा प्रणालीको कुनै तीन भिन्नताहरू उल्लेख गर्नुहोस्।

4. 2072 Set E Q.No. 7

State any three objectives of government accounting. [3]
सरकारी लेखा प्रणालीका कुनै तीन उद्देश्यहरू उल्लेख गर्नुहोस्।

5. 2071 Supp Q.No. 7

State any three features of New Accounting System. [3]
नयाँ लेखा प्रणालीका कुनै तीन विशेषताहरू उल्लेख गर्नुहोस्।

6. 2071 Set C Q.No. 6

Write in brief any three features of government accounting. [3]
सरकारी श्रेस्ता प्रणालीको कुनै तीन विशेषताहरू छोटकरीमा लेख्नुहोस्।

7. 2071 Set C Q.No. 7

State any three differences between governmental and commercial accounting. [3]
सरकारी श्रेस्ता प्रणाली र व्यावसायिक लेखा प्रणालीका कुनै तीन भिन्नताहरू उल्लेख गर्नुहोस्।

8. 2071 Set D Q.No. 6

Write any three features of government accounting system. [2]
सरकारी सेस्ता प्रणालीका कुनै तीन विशेषताहरू लेख्नुहोस्।

9. 2071 Set D Q.No. 7

Mention any three objectives of 'New Accounting System.' [3]
नयाँ सेस्ता प्रणालीका कुनै तीन उद्देश्यहरू उल्लेख गर्नुहोस्।

10. 2070 Supp Set A Q. No. 6

Write in brief any three objectives of government accounting. [3]
सरकारी श्रेस्ता प्रणालीका कुनै तीन उद्देश्यहरू छोटकरीमा लेख्नुहोस्।

11. 2070 Supp Set B Q.No. 6

Write any three objectives of Government Accounting System. [3]
सरकारी श्रेस्ता प्रणालीको कुनै तीन उद्देश्यहरू लेख्नुहोस्।

12. 2070 Supp Set B Q.No. 7

Mention any three differences between Government Accounting and Commercial Accounting. [3]
सरकारी श्रेस्ता प्रणाली र व्यावसायिक श्रेस्ता प्रणालीका कुनै तीन भिन्नताहरू उल्लेख गर्नुहोस्।

13. 2070 Set C Q.No. 6

State any three differences between government accounting and commercial accounting. [3]
सरकारी श्रेस्ता र व्यापारिक श्रेस्ताबीच कुनै तीनवटा फरकहरू उल्लेख गर्नुहोस्।

14. 2070 Set D Q.No. 6

State three importance of Government Accounting. [3]
सरकारी लेखा प्रणालीका तीन महत्व उल्लेख गर्नुहोस्।

15. 2069 Supp Set A Q.No. 6

Write in brief any three features of government accounting. [3]
सरकारी श्रेस्ता प्रणालीको कुनै तीन विशेषताहरू छोटकरीमा लेख्नुहोस्।

16. 2069 Supp Set B Q.No. 6

Write any three features of government accounting. [3]
सरकारी श्रेस्ता प्रणालीका कुनै तीन विशेषताहरू लेख्नुहोस्।

17. 2069 Set A Q. No. 6

Define government accounting with any two features. [3]
सरकारी श्रेस्ता प्रणालीको वर्णन गर्दै कुनै दुई विशेषताहरू उल्लेख गर्नुहोस्।

18. 2069 Set B Q. No. 6

Write the meaning of government accounting stating any one of its objective. [3]
कुनै एक उद्देश्य उल्लेख गरी सरकारी श्रेस्ताको अर्थ लेख्नुहोस्।

19. 2069 Set B Q. No. 7

Write in brief the meaning of central level of accounting. [3]
केन्द्रीयस्तर श्रेस्ताको अर्थ छोटकरीमा लेख्नुहोस्।

20. 2068 Q.No. 7

Write any three objectives of government accounting.

सरकारी श्रेस्ता प्रणालीको कुनै तीन उद्देश्यहरू लेख्नुहोस् ।

[3]

21. 2068 S Q. No. 6

Write in brief three features of Governmental Accounting of Nepal.

नेपाल सरकारको लेखा प्रणालीको कुनै तीन विशेषता छोटकरीमा लेख्नुहोस् ।

[3]

22. 2068 S Q. No. 7

Mention any three points differentiating governmental accounting and commercial accounting.

सरकारी श्रेस्ता प्रणाली र व्यावसायिक लेखा प्रणालीका कुनै तीन भिन्नता उल्लेख गर्नुहोस् ।

[3]

23. 2067 Q. No. 6

Write any three points differentiating Government Accounting and Commercial Accounting.

सरकारी श्रेस्ता प्रणाली र व्यापारिक श्रेस्ता प्रणालीका कुनै तीन भिन्नताहरू लेख्नुहोस् ।

[3]

24. 2067 S Q. No. 6

Write any three points differentiating government and commercial account.

सरकारी सेस्ता प्रणाली र व्यावसायिक लेखा प्रणालीको कुनै तीन भिन्नता लेख्नुहोस् ।

[3]

25. 2067 S Q. No. 7

Briefly write any three objectives of Governmental Accounts of Nepal.

नेपाल सरकारको लेखा प्रणालीका कुनै तीन उद्देश्यहरू छोटकरीमा लेख्नुहोस् ।

[3]

26. 2066 Q.No. 6

State any three features of Government Accounting.

सरकारी सेस्ता प्रणालीका कुनै तीनवटा विशेषताहरू उल्लेख गर्नुहोस् ।

[3]

27. 2066 Old Q.No. 21

State any three features of New Accounting System.

नयाँ सेस्ता प्रणालीका कुनै तीन विशेषताहरू उल्लेख गर्नुहोस् ।

[3]

28. 2066 Old Q.No. 22

Write in brief about 'Shyaha Sresta Pranali'.

श्याहा सेस्ता प्रणालीका बारेमा छोटकरीमा लेख्नुहोस् ।

[2]

29. 2065 Q. No. 7

Mention any three objectives of Government Accounting System.

सरकारी सेस्ता प्रणालीका कुनै तीन उद्देश्यहरू उल्लेख गर्नुहोस् ।

[3]

30. 2065 Q. No. 21 Old

Write in brief about government accounting.

सरकारी सेस्ता प्रणालीको बारेमा लेख्नुहोस् ।

[2]

31. 2065 Sup. Q.No. 6

Write in brief any three objectives of Government Accounting.

सरकारी सेस्ता प्रणालीको कुनै तीन उद्देश्यहरू छोटकरीमा उल्लेख गर्नुहोस् ।

[3]

32. 2065 Sup. Q.No. 7

Write any three differences between Government Accounting and Commercial Accounting.

सरकारी सेस्ता प्रणाली र व्यावसायिक लेखा प्रणालीको कुनै तीन भिन्नता लेख्नुहोस् ।

[3]

33. 2064 Q. No. 6

Mention any three features of New Accounting System.

नयाँ सेस्ता प्रणालीका कुनै तीन विशेषताहरू उल्लेख गर्नुहोस् ।

[3]

34. 2064 Q. No. 7

Write short notes on Shyaha and Dhapot.

श्याहा र ढपोटबारेमा छोटो टिप्पणी लेख्नुहोस् ।

[3]

35. 2064 Q. No. 6 [Supplementary]

State any three objectives of Government Accounting.

सरकारी सेस्ता प्रणालीको कुनै तीनवटा उद्देश्यहरू उल्लेख गर्नुहोस् ।

[3]

36. 2064 Q. No. 21 Old

What do you understand by capital subsidy? Who are eligible for such subsidy?

पूँजीगत सहयोग भन्नाले के बुझ्नुहुन्छ? यस्तो सहयोग सरकारले कसलाई उपलब्ध गराउँछ ?

[3]

37. 2063 Q. No. 6

Mention any three features of government of Nepal accounting system.

नेपाल सरकारको सेस्ता प्रणालीका कुनै तीन विशेषताहरू उल्लेख गर्नुहोस् ।

[3]

38. 2063 Q. No. 7

Write any three points differentiating government accounting and commercial accounting. [2]
सरकारी श्रेस्ताप्रणाली र व्यावसायिक लेखाप्रणालीका कुनै तीन भिन्नताहरू लेख्नुहोस् ।

39. 2063 Q. No. 22 Old

Mention any two features of Government Accounting System of Nepal. [2]
नेपाली सरकारको श्रेस्ता प्रणालीका कुनै दुई विशेषताहरू उल्लेख गर्नुहोस् ।

40. 2061 Q. No. 21

Write any three features of government of Nepal accounting system. [3]
नेपाल सरकारको लेखा प्रणालीको कुनै तीन विशेषताहरू लेख्नुहोस् ।

41. 2062 Q. No. 19

Write any three objectives of government of Nepal accounting system. [3]
नेपाल सरकारको श्रेस्ता प्रणालीको कुनै तीन उद्देश्यहरू लेख्नुहोस् ।

42. 2062 Q. No. 22

Differentiate between government and commercial accounting, (any four point only) [2]
सरकारी श्रेस्ता र व्यापारिक श्रेस्ताबीचको कुनै चार भिन्नता देखाउनुहोस् ।

43. 2060 Q. No. 21

Write any two points differentiating governmental accounting and commercial accounting. [2]
सरकारीको श्रेस्ताप्रणाली र व्यापारिक लेखाप्रणालीको कुनै दुई भिन्नता लेख्नुहोस् ।

44. 2060 Q. No. 22

Write any three importance of government of Nepal's accounting systems. [3]
नेपाल सरकारको लेखाप्रणालीको कुनै तीन महत्व लेख्नुहोस् ।

45. 2059 Q. No. 21

Write any four objectives of governmental accounting. [2]
सरकारी श्रेस्ताका कुनै चार उद्देश्यहरू लेख्नुहोस् ।

46. 2059 Q. No. 22

Mention any four features of government of Nepal present accounting system. [3]
हाल प्रचलित नेपाल सरकारको श्रेस्ताप्रणालीका कुनै चार विशेषताहरू उल्लेख गर्नुहोस् ।

47. 2058 Q. No. 21

Write any three objectives of prevailing government of Nepal accounting system. [3]
हाल प्रचलित नेपाल सरकारको श्रेस्ताप्रणालीका कुनै तीन विशेषताहरू लेख्नुहोस् ।

48. 2058 Q. No. 22

Write any two points differentiating governmental accounting from commercial accounting. [2]
सरकारी श्रेस्तालाई व्यापारिक श्रेस्ताबाट फरक देखाउने कुनै दुई बुँदाहरू लेख्नुहोस् ।

49. 2057 Q. No. 21

Write in short any three features of government of Nepal accounting system. [3]
नेपाल सरकारको श्रेस्ताप्रणालीको कुनै तीन विशेषताहरूको छोटकरीमा लेख्नुहोस् ।

50. 2056 Q. No. 21

Write any four features of governmental accounting. [2]
सरकारी श्रेस्ताको कुनै चार विशेषताहरू लेख्नुहोस् ।

51. 2056 Q. No. 22

Mention any four objectives of government of Nepal's accounting system. [3]
नेपाल सरकारको श्रेस्ता प्रणालीको कुनै चार उद्देश्यहरू उल्लेख गर्नुहोस् ।

17. Journal Voucher

Theoretical Questions

1. 2070 Set C Q. No. 7

Write in short the meaning of operating level of accounting. [3]
संचालनस्तर श्रेस्ताको अर्थ छोटकरीमा लेख्नुहोस् ।

2. 2070 Set D Q. No. 7

Write the meaning of 'budget transfer'. Give a specimen journal voucher when amount is transferred from Miscellaneous Head to Salary Head. [2+1]
बजेट रकमान्तरको अर्थ लेख्नुहोस् । विविध शीर्षकबाट तलब शीर्षकमा रकमान्तर गर्दाको गोश्वारा बौचरको नमुना पेश गर्नुहोस् ।

3. 2065 Q. No. 6

Define 'Budget Transfer'. Write in brief its accounting treatment. [1+2]
'रकमान्तर' शब्द परिभाषित गर्दै यसको लेखाविधिबारे छोटकरीमा लेख्नुहोस् ।

Numerical Problems**4. 2072 Set C Q.No. 20**

Following transactions of District Government office are given:

- Paid Rs.1,80,000 through cheque for purchase of Motorcycle from Auto company on 1st Mangsir, 2071.
मिति मंसिर १, २०७१ मा अटो कम्पनीलाई मोटर साइकल खरीद गरेवापत रु.१,८०,००० को चेक जारी
- A cheque of Rs.2,000 was issued to Mr. Saroj Gurung, the cashier, to establish Petty Cash Fund on 3rd Mangsir, 2071.
मिति मंसिर ३, २०७१ मा सानो नगदी कोष खडा गर्न श्री सरोज गुरुङको नाममा रु. २,००० को चेक जारी
- Issued a cheque of Rs.25,000 for Salary and Rs.2,000 for Allowance after deducting Rs.6,000 for Provident Fund, Rs.500 for income tax and Rs.1,500 on account of salary advance of Mr. Rai on 30th Mangsir 2071.
मिति मंसिर ३०, २०७१ मा कर्मचारी सञ्चयकोष वापत रु.६,००० आयकर वापत रु.५०० र श्री राईको तलब पेशकी वापत रु. १,५०० कट्टा गरी रु. २५,००० को तलब तथा रु. २,००० को भत्ता भुक्तानीका लागि चेक जारी गरियो ।

Required : Journal Voucher (गोश्वारा भौचर)

[5]

(Use printed voucher or give one specimen voucher)

5. 2072 Set D Q.No. 20

Following transactions of a government office are given: (एउटा सरकारी कार्यालयको निम्न कारोबारहरू दिइएका छन्) :

- Received bank order for Rs.1,75,000 and budget release order of Rs.2,00,000.
रु. २,००,००० को बजेट निकास आदेश र रु. १,७५,००० को बैंक आदेश प्राप्त भयो ।
- Issued a cheque of Rs.10,000 for the payment of house rent.
घर भाडा भुक्तानी गर्न रु. १०,००० को चेक जारी गरेको ।
- Out of total salary of Rs. 1,10,000 of current month has been distributed after deducting provident fund (including additions) of Rs.20,000 and provident fund loan of Rs.4,000.
जम्मा तलब रु. १,१०,००० मध्ये कर्मचारी सञ्चयकोष (थप समेत) रु. २०,००० र कर्मचारी सञ्चयकोष सापटी रु. ४,००० कट्टा गरी चालु महिनाको तलब वितरण गरेको ।

Required: Journal Entries (गोश्वारा भौचर)

[1.5+1.5+2]

6. 2072 Set E Q.No. 20

Following transactions are given: (निम्न कारोबारहरू दिइएका छन्)

- Baisakh 10, 2069 : Purchased dress to peon issuing cheque No. 005 of Rs.5,000
वैशाख १०, २०६९ : चेक नं. ००५ बाट रु.५,००० को पियनका लागि लुगा खरीद गरियो ।
- Baisakh 12, 2069 : Mr. Krishna cleared his advance of stationery purchase amounted to Rs.20,000 returning the full amount.
वैशाख १२, २०६९ : कृष्णले मसलन्द खरीदका लागि लिएको पेशकी रकम रु.२०,००० पुरै फिर्ता गरी पेशकी फछ्यौट गर्‍यो ।
- Baisakh 17, 2069 : Out of total salary of the month of Baisakh Rs.55,000 the balance amount were distributed after deducting Rs.10,000 P.F. and Rs.1,000 for income tax.
वैशाख १७, २०६९ : वैशाख महिनाको कुल तलब रु.५५,००० मध्ये क.सं. कोष कट्टी रु.१०,००० र आयकर कट्टी रु.१,००० कट्टा गरी वितरण गरियो ।

Required: Journal Vouchers (गोश्वारा भौचर)

[1+2+2]

7. 2071 Supp Q.No. 20

The following transactions of a government office are given:

कुनै सरकारी कार्यालयको निम्न कारोबारहरू दिइएका छन् :

- Ashwin 1: Received Bank order letter of Rs. 175,000 and Budget release order of Rs. 200,000 for the actual expenditure of the last month.
(गत महिनाको वास्तविक खर्च अनुसार बजेट निकास आदेश रु. २०,००० र बैंक आदेश रु. १७५,००० प्राप्त भयो) ।

- Ashwin 5: Issued a cheque of Rs. 15,000 for office rent for the month of Bhadra, Ashwin and Kartik.
(भाद्र, अश्विन र कार्तिक महिनाको भाडा भुक्तानी वापत रु. १५,००० को चेक जारी गरियो) ।
- Ashwin 30: Issued a cheque of Rs. 41,000 for the distribution of salary for the month after deducting Rs. 10,000 for PF, and Rs. 4,000 for PF loan. The deducted amount is deposited into the concerned office on the same day.
(चालु महिनाको तलब भुक्तानी वापत रु. १०,००० को क.सं. कोष र रु. ४,००० क.सं. कोष ऋण कटौत गरी बाँकी रकम रु. ४१,००० को चेक जारी गरियो । उक्त कटौत रकम सम्बन्धित कार्यालयमा सोही दिन भुक्तानी दाखिला गरियो) ।

Required:

Journal voucher (use printed voucher or give one specimen voucher only). [1+2+2]

गोश्वारा भौचर (छापेको भौचर प्रयोग गर्नुहोस् वा एउटा मात्र नमूना भौचर तयार गर्नुहोस्) ।

8. 2071 Set C Q.No. 20

Following transactions are given:

निम्न कारोबारहरू दिइएका छन्:

- Magh 10: Issued a cheque for Rs. 20,000 for purchase of office materials.
कार्यालय सामान खरीद गर्नको लागि रु. २०,००० चेकमाफत भुक्तानी दिइयो ।
- Magh 20: Furniture advance of Durga Rs. 40,000 is cleared after submitting the purchase bill of Rs. 45,000 by issuing a cheque for the balance.
दुर्गाको फर्निचर खरीद पेशकी रु. ४०,००० निजको खर्च बिल रु. ४५,००० अनुसार नपुग रकम भुक्तानी दिई फछ्यौट गरियो ।
- Magh 25: Out of total salary of the month of Magh Rs. 2,20,000 the balance amount were distributed after deducting Rs. 40,000 for Provident fund and Rs. 5,000 for income tax.
माघ महिनाको कुल तलब रु. २,२०,००० मध्ये क.सं. कोष कटौत रु. ४०,००० र आयकर कटौत रु. ५,००० कटौत गरी बितरण गरियो ।

Required: Journal Entries (गोश्वारा भौचरहरू)

[1+2+2=5]

9. 2071 Set D Q.No. 20

Following transactions of a government office are given:

एउटा सरकारी कार्यालयको निम्न कारोबारहरू दिइएका छन् :

- Received bank order for Rs. 2,50,000 and budget release order of Rs. 3,00,000.
रु. २,५०,०००- को बजेट निकास र रु. २,५०,००० को बैंक आदेश प्राप्त भयो ।
- Nanit's office materials purchase advance of Rs. 5,000 has been cleared as he submitted the bill of Rs. 4,500.
नापिले कार्यालय सामान खरीद गरेको रु. ४,५००- को बिल प्रस्तुत गरेकोले निजको रु. ५,०००- पेशकी फछ्यौट गरियो ।
- The salary for the month of chaitra of Rs. 70,500 has been distributed after deducting provident fund of Rs. 16,000 and income tax of Rs. 1,500.
कर्मचारी संचयकोष रु. १६,०००- र आयकर रु. १,५००- कटौत गरी चैत्र महिनाको तलब रु. ७०,५००- वितरण गरियो ।

Required: Journal Entries (गोश्वारा भौचर)

[1.5+1.5+2]

10. 2070 Supp Set A Q.No. 20

The following transactions of District Education Office are given:

जिल्ला शिक्षा कार्यालयका निम्न कारोबारहरू दिइएको छन् ।

- 2067 Aswin 1 : Advance given to section officer Mr. Ram for purchase of furniture Rs. 20,000.
शाखा अधिकृत श्री रामलाई फर्निचर खरीद गर्नका लागि रु. २०,००० पेशकी भुक्तानी गरियो ।
- Aswin 5 : Issue a cheque of Rs. 10,000 for payment made to stationery purchased.
मसलन्द खरिद वापत रु. १०,००० चेक जारी गरियो ।

- Aswin 15 : Section Officer Mr. Ram submitted the bill of Rs. 25,000 and his advance was cleared by issuing cheque for the balance amount.
शाखा अधिकृत श्री रामले रु. २५,००० को बिल पेश गरेकोले नपुग रकम चेक मार्फत भुक्तानी गरी पेशकी फछ्यौट गरियो ।
- Aswin 25 : Distributed salary of Rs. 2,15,000 after deducting provident fund of Rs. 40,000 and income tax of Rs. 5,000.
कर्मचारी संचय कोष रु. ४०,००० र आयकर रु. ५,००० कट्टी गरी तलब रु. २,१५,००० वितरण गरियो ।

Required: Journal Voucher (use printed voucher or give one specimen voucher only) [2+2=4]
गोश्वारा भौचरहरु (छापेको प्रयोग गर्नुहोस् वा एउटा मात्र नमुना भौचर तयार गर्नुहोस् ।)

11. 2070 Supp Set B Q.No. 20

Following trasactions of an office are given:

एउटा कार्यालयको निम्न कारोबारहरु दिइएका छन् ।

- Received bank order for Rs. 2,00,000 and budget release order Rs. 1,50,000.
रु. १,५०,००० को बजेट निकास र रु. २,००,००० को बैंक आदेश प्राप्त ।
- Ram's furniture purchase advance of Rs. 40,000 has been cleared as he submitted furniture purchased bill of Rs. 50,000.
रामले फर्निचर खरीद गरेको रु. ५०,००० को बिल प्रस्तुत गरेकोले निजको रु. ४०,००० को फर्निचर खरीद पेशकी फछ्यौट गरियो ।
- Out of the total salary of Rs. 66,000 and allowance of Rs. 6,000. The balance amount has been distributed to staff after deducting Rs. 12,000 for P. fund and Rs. 1,000 for income tax.
यस महिनाको जम्मा तलब रु. ६६,००० र भत्ता रु. ६,००० मध्ये क.स. कोष वापत रु. १२,००० र आयकर वापत रु. १,००० कट्टागरी बाँकी रकम भुक्तानी गरियो ।

Required: Journal Vouchers (गोश्वारा भौचर)

[1.5+1.5+2=5]

12. 2070 Set C Q.No. 20

Following transactions of a Government office are given:

कुनै एउटा सरकारी कार्यालयको कारोबारहरु दिइएका छन् :

- 2068 Magh 4 : A cheque of Rs. 40,000 was issued to purchase furniture.
२०६८ माघ ४ : फर्निचर खरीद गर्न रु. ४०,००० को चेक जारी गरियो ।
- 2068 Magh 17 : Panta has submitted bills and documents for actual expenditure of Rs. 4,000 and bank voucher of Rs. 800 deposited into bank to clear his office supplies purchase advance.
२०६८ माघ १७ : पन्तले वास्तविक खर्च गरेको रु. ४,००० को बिल भर्पाई पेश गरेको र रु. ८०० बैंक दाखिला गरेको बैंक भौचर पेश गरेकोले निजको कार्यालय सामान खरीद पेशकी फछ्यौट गरियो ।
- 2068 Magh 25 : Distributed Salary of Rs. 25,500 for the month of Magh after deducting P. Fund of Rs. 6,000, Income Tax of Rs. 1,000 and P.Fund loan of Rs. 500.
२०६८ माघ २५ : माघ महिनाको तलब वितरण गर्दा क.सं. कोष कट्टी रु. ६,०००, आयकर कट्टी रु. १,००० र क.सं. कोष सापटी कट्टी रु. ५०० कट्टा गरी रु. २५,५०० को चेक जारी गरियो ।

Required: Journal Entries (गोश्वारा भौचरहरु)

[1+2+2=5]

13. 2070 Set D Q.No. 20

Following transactions are given. निम्न कारोबारहरु दिइएका छन् :

- Issued cheque Rs. 40,000 to purchased of furniture.
फर्निचर खरीद वापत रु. ४०,००० को चेक जारी ।
- Office materials advance of Rajan Rs. 15,000 is cleared against the purchase bill submitted of Rs. 18,000 by issuing a cheque for the balance amount.
राजनको कार्यालय सामान खरीद पेशकी रु. १५,००० निजको खर्च बिल रु. १८,००० अनुसार नपुग रकम भुक्तानी दिई फछ्यौट गरियो ।

- c. Out of total salary Rs. 2,20,000 were distributed after deducting Rs. 40,000 for P.F. and Rs. 2,000 for income tax.

महिनाको कुल तलब रु. २,२०,००० मध्ये क.स. कोष रु. ४०,००० र आयकर रु. २,००० कट्टी गरी वितरण गरियो ।

Required: Journal Vouchers (गोश्वारा भौचर)

[1+2+2]

14. 2069 Supp Set A Q.No. 20

Transactions of a government office are given below:

कुनै एउटा सरकारी कार्यालयको कारोबारहरू निम्नानुसार छन् :

- Received bank order and budget release order letter of Rs. 400,000.
रु. ४००,००० को बजेट निकास तथा बैंक आदेश प्राप्त भयो ।
- Transferred Rs. 50,000 from TADA budget head to salary budget head.
दैनिक भ्रमण भत्ता शिर्षकबाट तलब शिर्षकमा रु. ५०,००० रकमान्तर गरियो ।
- Issued a cheque of Rs. 220,000 to Bajaj Auto center on account of purchase of Motorcycle.
मोटोसाइकल खरीदबाट बजाज अटो सेन्टरलाई रु. २२०,००० चेकबाट भुक्तानी गरियो ।
- Paid salary for the month of Kartik by issuing cheque of Rs. 142,000 after deducting of provident fund of Rs. 20,000, income tax of Rs. 5,000 and provident fund loan of Rs. 8,000.
कार्तिक महिनाको तलबमा रु. २०,००० संचयकोष, रु. ५,००० आयकर र रु. ८,००० संचयकोष सापटी कट्टी गरी बाँकी रु. १४२,००० चेकबाट वितरण गरियो ।

Required: Journal Vouchers (गोश्वारा भौचरहरू)

[1 + 3 + 2 = 5]

15. 2069 Supp Set B Q.No. 20

Transactions of a government office are given below:

कुनै एउटा सरकारी कार्यालयको कारोबारहरू निम्नानुसार छन् :

- Issued a cheque of Rs. 15,000 for the month of Falgun on account of house rent.
फाल्गुन महिनाको घरभाडा चेकबाट भुक्तानी भएको रु. १५,००० ।
- Issued a cheque of Rs. 20,000 for the purchase of furniture.
फर्निचर खरीदको रकम चेकबाट भुक्तानी भएको रु. २०,००० ।
- Account officer Ananta submitted the TADA bill of Rs. 15,000 against the advance of Rs. 12,000. His advance is cleared and the excess amount is paid by issuing a cheque.
लेखा अधिकृत अनन्तले पेश गरेको रु. १५,००० को दैनिक भ्रमण भत्ता विल अनुसार निजको नाममा रहेको रु. १२,००० पेशकी फछ्यौट गरी बाँकी रकम चेकबाट भुक्तानी गरियो ।
- A total salary of Rs. 3,50,000 for the month of Falgun has been distributed through cheque after deducting provident fund of Rs. 40,000 (including employers contribution), income tax of Rs. 6,000 and provident fund loan of Rs. 10,000.
फाल्गुन महिनाको जम्मा तलब रु. ३,५०,००० मध्ये रु. ४०,००० संचयकोष (थप समेत) रु. ६,००० आयकर र रु. १०,००० संचयकोष सापटी काट्टी गरी बाँकी रकम चेकबाट वितरण गरियो ।

Required: Journal Vouchers (गोश्वारा भौचरहरू)

[1×3 + 2 = 5]

16. 2069 Set A Q. No. 20

The following transaction of an operating level-office are given:

कुनै कार्यालयको निम्न कारोबारहरू दिइएका छन्:

- Machinery advance of Laxmi Rs. 6,000 is cleared against the purchase bills submitted of Rs. 6,500 by using a cheque for the balance.
लक्ष्मीको मेशीनरी खरिद पेशकी रु. ६,००० निजको खर्च विल रु. ६,५०० अनुसार तपुग रकम भुक्तानी दिई फछ्यौट गरियो ।
- Out of the total salary of the month Rs. 3,30,000 and allowances of Rs. 30,000 the necessary amount were distributed after deducting Rs. 60,000 for p.f. Rs. 30,000 for citizen investment fund and Rs. 25,000 for income tax.
महिनाको कुल तलब रु. ३,३०,००० र भत्तारु ३०,००० मध्ये क.स. कोष कट्टी रु. ६०,०००, नागरिक लगानी कोष रु. ३०,००० र आयकर रु. २५,००० कट्टा गरी वितरण गरियो ।

- c. Issued a cheque of Rs. 15,000 for purchase of furniture.

फर्निचर खरिद गर्नको लागि रु. १५,००० चेक माफत भुक्तानी दिइयो ।

Required: Journal vouchers (गोश्वारा भौचर)

[2+2+1]

17. 2069 Set B Q. No. 20

Following transactions are given (निम्न कारोवारहरु दिइएका छन्):

- 2066 Chaitra 2: Issued a cheque of Rs. 40,000 to purchase furniture (फर्निचर खरिद वापत रु. ४०,००० को चेक जारी)
- 2066 Chaitra 10: Mr. Kamala advance of office supplies is cleared by issuing a cheque of Rs. 5,000 against the bill of Rs. 30,000 submitted by him. (कमलको कार्यालय सामान खरिदको बिल रु. ३०,००० अनुसार नपुग रकम रु. ५,००० को चेक जारी गरी पेशकी फछ्यौट गरियो ।)
- 2066 Chaitra 25: Paid salary of Rs. 66,000 after deducting income tax Rs. 1,000, P. fund Rs. 16,000 and Mr. Ojha's advance Rs. 5,000 (तलबबाट आयकर कट्टी रु. १,००० क.सं. कोष कट्टी रु. १६,००० र ओझाको तलब पेशकी रु. ५,००० कट्टा गरी रु. ६६,००० भुक्तानी गरियो)

Required: Journal voucher (गोश्वारा भौचर)

[1+2+2]

18. 2068 Q.No. 20

Following transactions are given: (निम्न कारोवारहरु दिइएका छन्):

- a. Anil's advance for purchase of furniture of Rs. 48,000 cleared against the bill submitted for Rs. 50,000 and rest amount is paid by issuing a cheque. अनिलले पेश गरेको रु. ५०,००० को फर्निचर खरिद बिल अनुसार निजको नाममा रहेको रु. ४८,००० को पेशकी फछ्यौट गरी बाँकी रकम चेकबाट भुक्तानी गरियो ।
- b. Cheque issued to section officer Ramesh Giri for TADA advance of Rs. 5,000 दैनिक भ्रमण भत्ता पेशकी वापत शाखा अधिकृत रमेश गिरिलाई रु. ५,००० को चेक जारी गरियो ।
- c. Petty cash fund of Rs. 10,000 established in the name of Shyam Krishna. श्यामकृष्णको नाममा रु. १०,००० को सानो नगदी कोषकोस्थापना गरियो ।
- d. Paid salary of Bhadra by issuing cheque of Rs. 1,50,000 after deducting P.F. Rs. 15,000, income tax Rs. 3,000 and advance salary of Ganesh Sharma Rs. 5,000. भाद्र महिनाको तलबमा क.सं. कोष रु. १५,०००, आयकर कट्टी रु. ३,००० र गणेश शर्माको रु. ५,००० तलब पेशकी कट्टी गरी रु. १,५०,००० चेकबाट भुक्तानी गरियो ।

Required: Journal vouchers. (गोश्वारा भौचर)

[1+1+1+2]

19. 2068 S Q. No. 20

Following transactions are given: (निम्न कारोवारहरु दिइएका छन् ।)

- a. An advance of Rs. 45,000 for purchased of furniture against Mr. Ram is cleared by issuing a cheque of Rs. 5,000 for the bill so submitted by him. (रामबाट रु. ५,००० को प्राप्त बिल अनुसार रु. ४५,००० को फर्निचर पेशकी फछ्यौट गरी बाँकी रकम भुक्तानी गरियो ।)
- b. Issued a cheque of Rs. 5,000 to purchase office materials. (कार्यालय सामान खरिद गरी रु. ५,००० को चेक जारी गरियो ।)
- c. Paid salary of Rs. 65,000 after deducting P.F. of Rs. 16,000, income tax of Rs. 2,000 and Mr. Karki's advance salary of Rs. 5,000 (तलबबाट रु. १६,००० क.सं. कोष, रु. २,००० आयकर र कार्कीको तलब पेशकी रु. ५,००० कट्टा गरी बाँकी रु. ६५,००० तलब भुक्तानी गरियो ।)

Required: Journal Voucher. (गोश्वारा भौचर)

[2+1+2=5]

20. 2067 Q. No. 20

The following transactions are given: निम्न कारोवारहरु दिइएका छन्:

- (i) Paid office rent of Rs. 20,000 for the month of Baisakh in 15th Baisakh, 2066 through cheque. वैशाख महिनाको भाडा रु. २०,००० मिति २०६६ वैशाख १५ को चेकबाट भुक्तानी गरियो ।

- (ii) Distributed office salary by issuing cheque of Rs. 1,80,000 after deducting Rs. 20,000 contribution to provident fund. कर्मचारी सञ्चयकोषका लागि रु. २०,००० कट्टा गरी रु. १,६०,००० कार्यालय कर्मचारी तलब बैशाख ३० गते चेकबाट भुक्तानी गरियो ।
- (iii) TA/DA advance of Shyam Rs. 5,000 has been cleared against the bill of Rs. 4,000 after receiving bank voucher for the balance amount. श्यामले पेश गरे गरेको भ्रमण भत्ताको बिल रु. ४००० मा नपुग रकमको बैंक भौचर प्राप्त गरी रु. ५,००० को पेशकी फछ्यौट गरियो ।
- (iv) Issued cheque of Rs. 6,000 for printing and stationery. छपाई तथा मसलन्द खर्चका लागि रु. ६००० को चेक जारी गरियो ।

Required (तयार पार्नुहोस्): Journal voucher (गोश्वारा भौचर)

[1+1.5+1.5+1=5]

21. 2067 S Q. No. 20

Following transactions are given:

निम्न कारोबारहरु दिइएका छन्:

- Issued cheque of Rs. 25,000 to purchased of furniture. फर्निचर खरिद वापत रु. २५,००० को चेक जारी ।
- Issued cheque of Rs. 20,000 as advance to Mr. Bijaya to purchase of office materials. कार्यालय सामान खरिद वापत रु. २०,००० को चेक पेशकी स्वरुप विजयजीलाई जारी गरियो ।
- Mr. Bijaya advance for office materials is cleared by issuing cheque against the bill so submitted by him for Rs. 25,000. विजयको कार्यालय सामान खरिदको बिल रु. २५,००० अनुसार नपुग रकमको चेक जारी गरी पेशकी फछ्यौट गरियो ।
- Paid salary Rs. 35,000 after deducting P.F. Rs. 10,000 Income tax Rs. 2,000 and Mr. Panure's advance salary Rs. 8,000. तलबबाट क.सं. कोष रु. १०,०००, आयकर कट्टा रु. २,००० र पनेरुजीको तलब पेशकी रु. ८,००० कट्टा गरी रु. ३५,००० भुक्तानी गरियो ।

Required: Journal Voucher (गोश्वारा भौचर)

[1+1+2+1=5]

22. 2066 Q.No. 20

You are given the following transactions of a government office:

कुनै एउटा सरकारी कार्यालयको कारोबार निम्न छन्:

- Chaitra 1 : Received bank order for Rs. 1,50,000 for the actual expenditure of Rs. 1,80,000 of the last month. (गत महिनाको वास्तविक खर्च रु. १,६०,००० को बजेट निकासी रु. १,५०,००० को बैंक आदेश प्राप्त भयो ।)
- Chaitra 18 : Mr. Lama's advance of Rs. 30,000 for purchase of computer is cleared by issuing cheque against the bill so submitted by him for Rs. 32,000. (श्री लामाको रु. ३२,००० को बिल अनुसार रु. ३०,००० को निजको कम्प्युटर पेशकी फछ्यौट गरी बाँकी रकम चेकबाट भुक्तानी गरियो ।)
- Chaitra 29 : Out of total salary for the month of Rs. 2,20,000 Rs. 40,000 P.F. (including government contribution) Rs. 10,000 for P.F. Loan and Rs. 5,000 for income tax were deducted and rest were paid by cheque. (महिनाको जम्मा तलब रु. २,२०,००० मध्ये रु. ४०,००० संचय कोष (वप समेत), रु. १०,००० संचय कोष सापटी र रु. ५,००० आयकर कट्टा गरी बाँकी रकम चेकबाट वितरण गरियो ।)

Required: Journal Voucher (गोश्वारा भौचर)

[1.5+1.5+2=5]

23. 2066 Old Q.No. 23

Following transactions are given for the month of Chaitra (२०६४ चैत्र महिनाका निम्न कारोबारहरु दिइएका छन्) :

- Received a bank order of Rs. 200,000 budget release order for Rs. 225,000 for the expenditure of last month. (रु. २००,००० बैंक आदेश र रु. २२५,००० खुद खर्च रकमको बजेट निकासी आदेश प्राप्त)
- Paid by cheque for purchase of furniture of Rs. 10,000. (फर्निचर खरिद गरेको रकम रु. १०,००० चेकबाट भुक्तानी गरियो)

- c. Out of the total salary for the month of Chaitra of Rs. 60,000, a sum of Rs. 6,000 for provident fund and Rs. 4,000 for income tax were deducted and rest were paid through cheque. (चैत्र महिनाको जम्मा तलब रु. ६०,००० मध्ये सचयकोष रु. ६,००० र आयकर रु. ४,००० कट्टा गरी बाँकी रकम चेकबाट भुक्तानी गरियो)

Required: Journal voucher (गोश्वारा भौचर)

[2+1+2]

24. 2065 Q. No. 23 Old

The following transactions are given:

- Bhadra 1 : Purchased office supplies for Rs. 7,000 and paid by cheque.
 Bhadra 27 : Rent paid for the month of Bhadra and Ashwin @ Rs. 10,000 per month.
 Bhadra 30 : Distributed salary for the month of Bhadra by cheque Rs. 70,000 after deducting Rs. 8,000 for provident fund and Rs. 3,000 for income tax.

Required: Journal voucher

[1+2+2]

25. 2065 Sup. Q.No. 20

The following transactions are given:

निम्न कारोवारहरु दिइएका छन्:

- Magh 5: Purchase furniture and paid by cheque Rs. 10,000.
 फर्निचर खरिद गरी चेकबाट भुक्तानी रु. १०,०००
 Magh 20: Machine purchase advance of Mr. Pradhan of Rs. 35,000 is cleared against the purchase bill Rs. 30,000 and TADA bills of Rs. 5,000.
 प्रधानको मेशीन खरिद पेशकी रु. ३५,००० मध्ये निजको खरिद सम्बन्धी बिल रु. ३०,००० र टै.प्र.म. बिल रु. ५,००० को आधारमा पेशकी फछ्यौट।
 Magh 25: Out of total salary for the month of Magh of Rs. 66,000 and allowance of Rs. 6,000 was distribute after deducting Rs. 12,000 for P.F. and for income tax Rs. 2,000.
 माघ महिनाको जम्मा तलब रु. ६६,००० र भत्ता रु. ६,००० मध्ये क.सं.कोष रु. १२,००० र आयकर कट्टा गरी चेकबाट भुक्तानी गरियो।

Required: Journal voucher (गोश्वारा भौचर)

[1+2+2=5]

26. 2065 Q. No. 20

Following transactions are given:

निम्न कारोवारहरु दिइएका छन्:

- a. Received bank order of 1,50,000 including budget release order of Rs. 1,00,000 for the month of Baishakh.
 वैशाख महिनाको खर्च रु. १,००,००० सहितको रु. १,५०,००० को बैंक आदेश प्राप्त भयो।
 b. Opened L/C account in favour of M/s Maruti Co. Ltd. to purchase a vehicle for Rs. 2,00,000.
 कार्यालयको गाडी खरिद गर्न श्री मारुती कम्पनी लि.को नाममा रु. २,००,००० को एल.सी. खाता खोलिए।
 c. Issued a cheque of Rs. 2,500 to Mr. Gyavali as TADA in advance.
 श्री ग्यावलीलाई दैनिक भ्रमण भत्ता (सरुवा) पेशकी स्वरूप रु. २,५०० को चेक जारी गरियो।
 d. Mr. Pradhan submitted the document of Rs. 9,000 and pay-in-slip of Rs. 1,000 against the advance to purchase official materials of Rs. 10,000 taken by him. Now, his advance is cleared on the basis of the documents submitted.
 श्री प्रधानले कार्यालय सामान खरिद वापत लिएको रु. १०,००० को पेशकी मध्ये रु. ९,००० को सामान र बिल सहित रु. १,००० को बैंक भौचर पेश गरेकोले निजको पेशकी फछ्यौट गरियो।

Required: Journal entries. गोश्वारा भौचर।

[2+1+1+1]

27. 2064 Q. No. 20

The following transactions of a government office are given:

कुनै एउटा सरकारी कार्यालयको कारोवारहरु निम्न छन्:

- Magh 1 : Bank order of Rs. 3,00,000 for the reimbursement of revolving fund of Rs. 1,25,000 and budget release order of Rs. 1,75,000 has received.
 चालुकोष सोधभना वापत रु. १,२५,००० र बजेट निकासी वापत रु. १,७५,००० समेत रु. ३,००,००० को बैंक आदेश प्राप्त।