

- Magh 15 :** TA/DA advance of Senior Assistant Rajan Rs. 10,000 has been cleared against the bill of Rs. 9,000 after receiving bank voucher for the balance amount.
ना.सु. राजनले पशो गरेको भ्रम भत्ताको विल रु. ९,००० मा नपुग रकमको बैंक भौचर प्राप्त भई रु. १०,००० को पेशकी फछ्यौट गरियो ।
- Magh 28 :** Paid salary by issuing cheque of 84,000 for the month of Magh after deducting provident fund Rs. 15,000, Income tax Rs. 3,000 and Advance salary of Rs. 2,000. माघ महिनाको तलबमा क.सं. कोष रु १५,०००, आयकर रु. ३,००० र तलब पेशकी रु. २,००० कटाई रु. ८४,००० चेक मार्फत वितरण गरियो ।

Required: Journal voucher गोश्वारा भौचर

[1.5+1.5+2]

28. 2064 Q. No. 23 Old

The following transactions are given: निम्न कारोबारको विवरण दिइएका छन्

- Magh 1 :** Received bank order of Rs. 1,00,000 from DTCO that was requested with approval. पुष्याईसहित रु. १००,००० को माग भएकोमा को.ले.नि.का वाट उक्त रकमको बैंक आदेश प्राप्त भएको ।
- Magh 3 :** Mr. Gautam submitted the bills for Rs. 4,000 against the TA/DA advance of Rs. 5,000, along with the bank voucher of Rs. 1,000. श्री गौतमले दै.भ्र. भत्ता वापत लिनु भएको रु. ५,००० को पेशकी मध्ये उहाँले प्रस्तुत गर्नु भएको रु. ४,००० को विल र रु. १,००० को बैंक भौचर सहित दाखिला गरेका ले फछ्यौट गरियो ।
- Magh 10 :** Received budget release order for the actual expenditure of Rs. 2,40,000 of previous month and bank order of Rs. 60,000. गत महिनाको खर्च रु. २४०,००० को शोध भर्नाको निकास आदेश र चालुकोष नपुग हुने रकम रु. ६०,००० को बैंक आदेश प्राप्त ।

Required: Journal voucher (गोश्वारा भौचर)

[1+2+2=5]

29. 2064 Q. No. 20 [Supplementary]

You are given the following transaction of a government office:

कुनै एउटा सरकारी कार्यालयको कारोबारहरु निम्न छन्:

- Falgun 1:** Received bank order for Rs. 1,50,000 as additional Imprest Fund for importing machinery. मेशीन खरिद गर्नका लागि थप चालु कोष वापत रु. १५०,००० को बैंक आदेश प्राप्त भयो ।
- Falgun 20:** Furniture supplier's advance of Rs. 30,000 has been cleared by issuing cheque against the bill for Rs. 59,000. फर्निचरवालाको रु. ५९,००० को विलअनुसार रु. ३०,००० को पेशकी फछ्यौट गरी बाँकी रकम चेकबाट भुक्तानी गरियो ।
- Falgun 28:** Out of the total salary for the month Rs. 2,00,000, Rs. 30,000 for provident fund, Rs. 20,000 for provident fund loan and Rs. 10,000 for income tax were deducted and rest were paid by cheque. महिनाको जम्मा तलब रु. २,००,००० मध्ये रु. ३०,००० संचयकोष रु. २०,००० सञ्चयकोष सापटी र रु. १०,००० आयकर कटौती गरी बाँकी रकम चेकबाट वितरण गरियो

Required: Journal voucher (गोश्वारा भौचर)

[1.5+1.5+2]

30. 2063 Q. No. 20

The following transactions are given:

निम्न कारोबारहरु दिइएका छन्

- Baisakh 1:** Received bank order letter of Rs. 175,000 including budget released order for expenses for the month of Chaitra of Rs. 75,000 and additional revolving fund of Rs. 100,000. चैत्र महिनाको वास्तविक खर्च रु. ७५,००० को निकास आदेश र थप चालु कोष निकास रु. १००,००० गरी जम्मा रु. १७५,००० को बैंक आदेश प्राप्त भयो ।

- Baishakh 5: Issued cheque of Rs. 10,000 to Mr. Tuladhar, to purchase office materials, as an advance.
 श्री तुलाधरलाई कार्यालय सामग्री खरिद गर्नको लागि पेशकीस्वरूप रु. १०,००० को चेकबाट भुक्तानी गरियो ।
- Baishakh 10: Issued cheque of Rs. 15,000 to purchase furniture.
 फर्निचर खरिद वापत रु. १५,००० चेकबाट भुक्तानी गरियो ।
- Baishakh 12: Issued cheque of Rs. 10,000 to Mr. Pradhan as TADA in advance.
 श्री प्रधानलाई दै.भ.भत्ता पेशकीस्वरूप रु. १०,००० को चेक दिइयो ।

Required: Journal voucher गोश्वारा भौचर

[2+1+1+1]

31. 2063 Q. No. 23 Old

The following transactions are given:

- Baisakh 1: Issued a cheque of Rs. 500 for the establishment of petty cash fund
- Baishakh 5: Mr. Maharjan submitted the bills for the purchase of furniture Rs. 11,000 against the advance of Rs. 10,000 for the same.
- Baishakh 6: Issued a cheque to house owner for the rent of Chaitra and Baishakh @ Rs. 10,000 per month after deducting 15% rent tax at source.

Required: Journal voucher

[1+2+2]

32. 2062 Q. No. 20

The following transactions of an operating office are given:

कुनै कार्यालयको निम्न कारोबारहरू दिइएका छन्:

- Shrawan 2 Initial Imprest Fund received for Rs. 5400,000 as 1/6 of the last year actual budget expenditure.
 गत वर्षको वास्तविक बजेट खर्च रकम रु. ५४,००,००० को १/६ भाग सुरु बजेट निकासी प्राप्त
- Shrawan 12 A cheque issued in favour of Mr. Ganesh as advance to purchase of furniture of Rs. 12,000 and TADA Rs. 3,000.
 श्री गणेशलाई फर्निचर खरिद गर्न रु. १२,००० र कार्यक्रम भ्रमण भत्ता वापत रु. ३,००० चेक जारी पेशकी दिइयो ।
- Shrawan 18 On the basis of the bill vouchers submitted by Mr. Ganesh for furniture purchase of Rs. 14,000 and TADA Rs. 2,000 advance cleared.
 श्री गणेश फर्निचर खरिद बिल रु. १४,००० र कार्यक्रम भ्रमण भत्ता बिल रु. २,००० पेश गरेकोले निजको पेशकी फछर्छौट गरियो ।

Required: Journal vouchers (गोश्वार भौचर) ।

[1+2+2]

33. 2062 Cancelled

The following transaction of District Education Office are given:

- Bhadra 1: Paid house rent by a cheque Rs. 16,000
- Bhadra 5: TADA advance was given to Mr. Tamang mounting Rs. 8,000 through cheque.
- Bhadra 9: Received a bank order and budget release order for actual expenditure of last month Rs. 130,000.
- Bhadra 15: Issued a cheque of Rs. 600 to Mr. Tamang for the clearance of his TADA advance.

Required: Journal voucher.

[1+1+1+2]

34. 2061 Q. No. 23

The following transactions of an operating office are given:

- Chaitra 3: Received budget release order for the actual expenditure of Rs. 100,000 of previous month and bank order only for 80,000.
- Chaitra 7: Furniture purchase advance of Mr. Pradhan Rs. 15,000 has been cleared against the bills for purchases of Rs. 17,000 by issuing cheque for balance amount.

Chaitra 29: Out of the total salary for the month of Rs. 40,000, a sum of Rs. 6,000 for provident fund, Rs. 4,000 for staff loan and Rs. 2,000 for income tax were deducted and rest were paid through cheque.

Required: Journal voucher.

[1+2+2]

35. 2060 Q. No. 23

The following transactions are given: निम्न कारोबारको विवरण दिइएका छन् :

2059 Magh 10: Purchased office supplies for Rs. 7,200 and paid by cheque.

कार्यालय सामान खरिद गरी चेकबाट भुक्तानी रु. ७,२००

2059 Magh 28: Distributed salary and allowance for the month of Magh after deducting Rs. 8,000 for P.F. and 1,500 for income tax out of the total salary of Rs. 44,000 and allowance of Rs. 4,000.

तलब जम्मा रु. ४४,००० र भत्ता रु. ४,००० मध्ये कर्मचारी सञ्चयकोष रु. ८,००० र आयकर रु. १,५०० कट्टि गरी माघ महिनाको तलब भत्ता वितरण गरियो ।

2059 Magh 29: Issued a cheque in favour of the landlord for rent of Poush, Magh, Falgun @ Rs. 15,000 per month.

प्रति महिना रु. १५,००० को दरले पुष, माघ र फागुन महिनाको भाडा भुक्तानी गरियो ।

Required: Journal voucher (गोश्वारा भौचर)

[1+2+2]

18. Bank Cash Book

Theoretical Questions

1. 2061 Q. No. 22

Write the meaning of bank cash book.

[2]

बैंक नगदी किताबको अर्थ प्रष्टयाउनुहोस् ।

Numerical Problems

2. 2072 Set C Q.No. 21

The following transactions are given:

Chaitra 1 : Balance at Bank Rs.50,000

बैंक मौज्जात रु. ५०,०००

Chaitra 7 : Received budget release order Rs.2,50,000 and Bank order Rs.2,20,000.

बजेट निकासी आदेश रु. २,५०,००० र बैंक आदेश रु. २२०,००० प्राप्त ।

Chaitra 15 : Purchased office materials for Rs.15,000.

कार्यालय सामान खरिद रु. १५,००० ।

Chaitra 22 : TADA advance of Mr Malla of Rs.12,000 is cleared as he submitted the bill of Rs.13,500 for actual expenditure.

श्री मल्लको दैनिक भ्रमण भत्ता पेशकी रु. १२,००० मा निजले रु. १३,५०० को वास्तविक खर्च बिल पेश गरेकाले निजको पेशकी फछ्छ्यौट ।

Chaitra 28 : Issued cheque of Rs.35,000 for salary and Rs.5,000 for allowance after deducting Rs 8,000 for Provident Fund and Rs.1,000 for Income Tax.

चालु महिनाको तलब वितरणमा कर्मचारी सञ्चयकोष रु. ८,००० र आयकर वापत रु. १,००० कट्टा गरी रु. ३५,००० को तलब र रु. ५,००० को भत्ता समेत गरी चेक जारी गरियो ।

Required: Bank Cash Book (बैंक नगदी किताब)

[5]

Ans: Bank balance Rs. 213,500

3. 2072 Set D Q.No. 21

The following transactions of a government office are given (एउटा सरकारी कार्यालयका निम्न कारोबारहरू दिइएका छन् :

2070 Magh 1 : Balance at bank Rs.1,20,000.

बैंक मौज्जात रु. १,२०,०००

2070 Magh 7 : Received budget release and bank order of Rs.1,50,000.

बजेट निकासी र बैंक आदेश रु.१,५०,०००

- 2070 Magh 18 : Issued a cheque of Rs.40,000 to purchase furniture.
फर्निचर खरिद गर्न रु. ४०,००० को चेक जारी गरियो ।
- 2070 Magh 20 : Issued a cheque of Rs.15,000 to purchase fuel for vehicle.
सवारी साधनको लागि इन्धन खरिद गर्न रु.१५,००० को चेक जारी गरियो ।
- 2070 Magh 25 : Issued a cheque of Rs.8,000 for TADA advance to Mr. Sharma.
श्री शर्माजीलाई दैनिक तथा भ्रमण भत्ता पेशकी दिन रु. ८,००० को चेक जारी गरियो ।
- 2070 Magh 28 : Issued a cheque of Rs.48,500 for the distribution of salaries after deducting income tax of Rs.1,000 and provident fund of Rs.11,000.
आयकर रु.१,००० र कर्मचारी सञ्चयकोष रु.११,००० कट्टा गरी तलब वितरण गर्न रु.४८,५०० को चेक जारी गरियो ।

Required: Bank Cash Book (बैंक नगदी किताब)

Ans: Bank balance Rs. 158,500

4. 2072 Set E Q.No. 21

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

- Falgun 4, 2069 : Bank Balance (बैंक मौज्जात) Rs.20,00,000
फाल्गुण ४, २०६९ : बैंक मौज्जात रु.२०,००,०००
- Falgun 8, 2069 : Paid salary of Rs.1,10,000 deducting P.F. Rs.11,000 and Miss Bnawana Guragain's Salary advance of Rs.10,000 and the deducted amounts were deposited into concerned accounts on the same day.
फाल्गुण ८, २०६९ : रु.११,००० क.सं. कोष र रु.१०,००० सुश्री भावना गुरागाईको तलब पेशकी कट्टा गरी बाँकी रकम रु.११०,००० तलब भुक्तानी गरियो । कट्टा रकमहरू सोही दिन सम्बन्धित खातामा जम्मा गरियो ।
- Falgun 15, 2069 : Miss Sunita Thapa cleared her tour advance of Rs.27,000 producing the bill of Rs.22,000.
फाल्गुण १५, २०६९ : सुश्री सुनिता थापाले उनको रु.२७,००० को भ्रमण पेशकी रु.२२,००० को बिल पेश गरी पेशकी फछ्यौट गरियो ।

Required: Bank Cash Book (बैंक नगदी किताब)

Ans: Bank balance Rs. 18,84,000

5. 2071 Supp Q.No. 21

Following transactions are given (निम्न कारोबारहरू दिइएका छन्):

- Falgun 1: Bank balance (बैंक मौज्जात) Rs. 30,000.
- Falgun 3: Received bank order Rs. 160,000 and budget released order Rs. 190,000.
(बैंक आदेश रु. १६०,००० र बजेट निकास आदेश रु. १९०,००० प्राप्त भयो) ।
- Falgun 5: Paid rent for the month of Falgun and Chaitra @ Rs. 5,000 per month.
रु. ५,००० का दरले फाल्गुन र चैत्र महिनाको भाडा भुक्तानी ।
- Falgun 15: Purchased office supplies for Rs. 8,000 (रु. ८,००० को कार्यालय सामान खरिद) ।
- Falgun 16: Paid Rs. 3,000 for advertisement expense. (विज्ञापन खर्च गरेवापत रु. ३,००० भुक्तानी) ।
- Falgun 28: Issued cheque for salary of Rs. 55,000 including government contribution was distributed after deducting Rs. 10,000 for PF and Rs. 1,000 for income tax. The deducted amounts were deposited into the concerned offices on same day.
(सरकारी अनुदान सहित चालु महिनाको तलब रु. ५५,००० मध्ये रु. १०,००० क.सं. कोष कट्टी रु. १,००० आयकर कट्टि गरी बाँकी रकम चेक बाट भुक्तानी गरियो र उक्त कट्टि रकम सम्बन्धित कार्यालयहरूमा सोही दिन दाखिला गरियो) ।

Required: Bank Cash book (बैंक नगदी किताब)

Ans: Bank balance Rs. 114,000

6. 2071 Set C Q.No. 21

Following transactions are given:

निम्न कारोबारहरू दिइएका छन्:

- Magh 1: Bank Balance (बैंक मौज्जात): Rs. 40,000

- Magh 2: Received Bank order Rs. 1,60,000 and Budget released order Rs. 2,00,000.
बैंक आदेश रु. १,६०,००० र बजेट निकास आदेश रु. २,००,००० प्राप्त भयो ।
- Magh 5: Issued cheque of Rs. 10,000 to purchase of office materials.
कार्यालय सामान खरीदको लागि रु. १०,००० चेक जारी गरियो ।
- Magh 20: Issued a cheque of Rs. 20,000 to Anil as advance for TADA.
अनिललाई दैनिक भ्रमण भत्ता पेशकी वापत रु. २०,००० को चेक जारी गरियो ।
- Magh 25: Issued cheque for salary Rs. 90,000 and for allowance Rs. 10,000 after deducting Provident Fund Rs. 20,000.
क.सं.कोष वापत रु. २०,००० कट्टा गरी तलबको लागि रु. ९०,००० र भत्ताको लागि रु. १०,००० को चेक जारी गरियो ।

Required: Bank Cash Book (बैंक नगदी किताब)

[5]

Ans: Bank balance Rs. 70,000

7. 2071 Set D Q.No. 21

Following transactions of Inland Revenue Office (IRO) are given:

आन्तरिक राजस्व कार्यालयका निम्न कारोबारहरू दिइएका छन्:

- 2069 Magh 1: Balance at Bank (बैंक मौज्जात): Rs. 1,70,000
- Magh 8: Received Budget released order and bank order Rs. 4,00,000.
बजेट निकास आदेश र बैंक आदेश रु. ४,००,००० प्राप्त भयो ।
- Magh 15: Issued cheque of Rs. 50,000 for the purchase of computer.
कम्प्युटर खरीद गर्न रु. ५०,००० को चेक जारी गरियो ।
- Magh 18: Issued a cheque of Rs. 25,000 for the purchase of office materials.
कार्यालय सामग्री खरीद गर्न रु. २५,००० को चेक जारी गरियो ।
- Magh 24: Issued a cheque of Rs. 30,000 for the purchase of furniture.
फर्निचर खरीद गर्न रु. ३०,००० को चेक जारी गरियो ।
- Magh 29: Issued a cheque of Rs. 62,000 for the distribution of salary after deducting provident fund of Rs. 14,000 and income tax of Rs. 1,000.
कर्मचारी संचयकोष रु. १४,००० र आयकर रु. १,००० कट्टा गरी तलब वितरण गर्न रु. ६२,००० को चेक जारी गरियो ।

Required: Bank Cash Book (use printed form or draw your own)

बैंक नगदी किताब (छापेको फाराम वा आफैले कोरेको फाराम प्रयोग गर्नुहोस् ।)

[5]

Ans: Bank balance Rs. 403,000

8. 2070 Supp Set A Q.No. 21

Following transactions are given:

निम्न कारोबारहरू दिइएका छन् ।

- Magh 1 : Balance at Bank Rs. 20,000 बैंक मौज्जात रु. २०,०००
- Magh 5 : Received budget release order Rs. 2,00,000 and Bank order Rs. 1,80,000
बजेट निकास आदेश रु. २,००,००० र बैंक आदेश रु. १,८०,००० प्राप्त
- Magh 11 : Purchased office supplies for Rs. 10,000.
कार्यालय सामान खरीद रु. १०,०००
- Magh 20 : Ramhari's furniture advance of Rs. 15,000 has been cleared as he submitted the furniture purchased bill of Rs. 13,000.
रामहरिको फर्निचर पेशकी रु. १५,००० मध्ये रु. १३,००० को बिल पेश गरेकोले निजको पेशकी फछ्यौट गरियो ।
- Magh 25 : Issued cheque for salary Rs. 35,000 and for allowance Rs. 5,000 after deducting P. Fund Rs. 8,000 and income tax Rs. 1,000.
माघ महिनाको तलबमा क.सं. कोष रु. ८,००० र आयकर रु. १,००० कट्टा गरी तलबको लागि रु. ३५,००० र भत्ताको लागि रु. ५,००० को चेक जारी गरियो ।

Required: Bank Cash Book (बैंक नगदी किताब)

[5]

Ans: Bank balance Rs. 152,000

9. 2070 Supp Set B Q.No. 21

The following transactions of District Forest Office are given:

जिल्ला वन कार्यालयका निम्न कारोबारहरु दिइएका छन् ।

- 2067 Jestha 1 : Balance at bank (बैंक मौज्दात) Rs. 1,50,000.
 Jestha 5 : Received budget release order and bank order of Rs. 6,00,000.
 बजेट निकास र बैंक आदेश रु. ६,००,००० प्राप्त भयो ।
 Jestha 10 : Issued a cheque of Rs. 2,00,000 for purchase of motorbike
 मोटरसाइकल खरीद गर्न रु. २,००,००० को चेक जारी गरियो ।
 Jestha 20 : Issued a cheque of Rs. 10,000 to purchase office furniture
 कार्यालय फर्निचर खरीदमा रु. १०,००० को चेक माफत भुक्तानी गरियो ।
 Jestha 25 : Paid rent Rs. 10,000 per month for the month of Jestha and Ashadh.
 प्रति महिना रु. १०,००० का दरले ज्येष्ठ र आषाढ महिनाको भाडा भुक्तानी गरियो ।
 Jestha 30 : Issued a cheque of Rs. 60,000 for the distribution of salary after deducting
 income tax Rs. 2,000 and provident fund Rs. 16,000.
 आयकर रु. २,००० र कर्मचारी संचयकोष रु. १६,००० कट्टा गरी तलब वितरण गर्न रु. ६०,००० को चेक जारी गरियो ।

Required: Bank Cash Book (use printed form or draw your own) [5]

बैंक नगदी किताब (छापेको फाराम वा आफै कोरेको फाराम प्रयोग गर्नुहोस्)

Ans: Bank balance Rs. 460,000

10. 2070 Set D Q.No. 21

Following transactions are given: निम्न कारोबारहरु दिएका छन् :

- Magh 1 : Balance at Bank Rs. 80,000.
 माघ १ : बैंक मौज्दात रु. ८०,०००
 Magh 2 : Received Bank order Rs. 3,20,000 and Budget released order
 Rs. 4,00,000.
 माघ २ : बैंक आदेश रु. ३,२०,००० र बजेट निकास आदेश रु. ४,००,००० प्राप्त ।
 Magh 7 : Issued a cheque of Rs. 35,000 to purchase office supplies.
 माघ ७ : कार्यालय सामान खरीद बापत रु. ३५,००० को चेक जारी ।
 Magh 15 : Ram submitted furniture purchased bill of Rs. 60,000. His advance is cleared by
 issuing a cheque of Rs. 10,000.
 माघ १५ : रामले पेश गरेको फर्निचर खरीद बिल रु. ६०,००० मा नपुग रकम रु. १०,०००
 भुक्तानी दिई पेशकी फछ्यौट गरियो ।
 Magh 27 : Issued cheque for salary Rs. 72,000 and for allowance Rs. 10,000 after
 deducting P. Fund Rs. 16,000.
 माघ २७ : क.सं. कोष बापत रु. १६,००० कट्टा गरी तलब बापत रु. ७२,००० र भत्ता बापत
 रु. १०,००० भुक्तानी गर्न चेक जारी गरियो ।

Required: Bank Cash Book. (बैंक नगदी किताब)

[5]
Ans: Bank balance Rs. 2,73,000

11. 2069 Supp Set A Q.No. 21

Transactions of a government office are given below:

एउटा सरकारी कार्यालयको कारोबारहरु निम्न छन् :

- Marg 1 : Opening bank balance Rs. 1,25,000
 मार्ग १ : बैंक मौज्दात रु. १२५,०००
 Marg 8 : Store keeper Narayan Maharjan submitted the furnitures purchased bill of Rs.
 25,000 against the advance of Rs. 24,000. His advance is cleared and excess
 amount paid by issuing a cheque.
 मार्ग ८ : भण्डारपाल नारायण महर्जनले पेश गरेको रु. २५,००० को फर्निचर खरीद बिल
 अनुसार निजको नाममा रहेको रु. २४,००० को पेशकी फछ्यौट गरी बाँकी रकम
 चेकबाट भुक्तानी गरियो ।
 Marg 17 : Received budget release order and bank order letter of Rs. 250,000 for the
 actual expenditure of last moth.

- मार्ग १७ : गत महिनाको वास्तविक खर्च रु. २५०,००० को बजेट निकासी र बैंक आदेश प्राप्त भयो ।
- Marg 24 : A cheque issued for Rs. 15,000 as a payment for purchase of office materials.
- मार्ग २४ : कार्यालय सामान खरीद वापत रु. १५,००० को चेक जारी गरियो ।
- Marg 28 : Total salary for the month Rs. 280,000 is distributed through cheque after deducting provident fund of Rs. 42,000 (including employers contribution) and income tax of Rs. 4,000.
- मार्ग २८ : महिनाको जम्मा तलब रु. २८०,००० मध्ये रु. ४२,००० संचयकोष (थप समेत) रु. ४,००० आयकर कटौती गरी बाँकी रकम चेकबाट वितरण गरियो ।

Required: Bank Cash Book (बैंक नगदी किताब)

[5]

Ans: Bank balance Rs. 1,25,000

12. 2069 Supp Set B Q.No. 21

Following information are given,

निम्न विवरणहरू दिइएका छन् ।

- Poush 1 : Balance at bank Rs. 2,50,000.
- पौष १ : बैंक मौज्जात रु. २,५०,०००
- Poush 10 : Issued a cheque of Rs. 1,00,000 for purchase of motorcycle.
- पौष १० : मोटरसाइकल खरीद गर्न रु. १,००,००० को चेक जारी गरियो ।
- Poush 15 : Issued a cheque of Rs. 40,000 for distribution of salary of the month after deducting Rs. 10,000 for p.f. and Rs. 5,000 for income tax.
- पौष १५ : संचयकोष रु. १०,००० र आयकर रु. ५,००० कटौती गरी तलब वितरण गर्न रु. ४०,००० को चेक जारी गरियो ।
- Poush 23 : Received budget release order and bank order for the actual expenditure of the last month Rs. 50,000
- पौष २३ : गत महिनाको वास्तविक खर्च रु. ५०,००० बराबरको रकम बजेट निकासी तथा बैंक आदेश प्राप्त भयो ।
- Poush 30 : Furniture purchase advance of Mr. Raju Rs. 7,500 has been cleared against the bills for purchase of Rs. 5,500 and balance amount deposited into the bank.
- पौष ३० : श्री राजुको फर्निचर खरीद पेशकी रु. ७,५०० र निजले पेश गरेको बिल अनुसारको रकम ५,५०० र बाँकी रकम बैंक दाखिला गरेको आधारमा फर्छौट गरियो ।

Required: Bank cash book (use printed form or make your own)

[5]

बैंक नगदी किताब (छापेको फारम वा आफै कोरेको फारम प्रयोग गर्नुहोस् ।)

Ans: Bank balance Rs. 1,62,000

13. 2069 Set A Q. No. 21

Following transactions of a government office are given below:

कुनै एउटा सरकारी कार्यालयको कारोबारहरू निम्न छन्:

- Chaitra 1: Opening bank balance (बैंक मौज्जात) Rs. 21,000
- Chaitra 5: Issues a cheque of Rs. 15,000 to Rajan Khanal as advance for TADA.
(राजत खनाललाई दैनिक भ्रमण भत्ता पेशकी वापत रु. १५,००० को चेक जारी गरियो)
- Chaitra 10: Received a bank order letter of Rs. 1,50,000 as additional revolving fund release.
(थप चालुकोष निकासी वापत रु. १,५०,००० को बैंक आदेश प्राप्त भयो)
- Chaitra 26: Paid house rent of Rs. 30,000 through cheque (घर भाडा वापत रु. ३०,००० को चेक जारी गरियो)
- Chaitra 28: Issued a cheque of Rs. 2,30,000 for the payment of salary of the month after deducting provident fund of Rs. 30,000, income tax of Rs. 5,000 and provided fund loan of Rs. 10,000. (महिनाको तलबमा रु. ३०,००० सञ्चय कोष, रु. ५,००० आयकर र रु. १०,००० सञ्चयकोष सापटी कटौती गरी बाँकी रु. २,३०,००० चेकबाट भुक्तानी गरियो ।)

Required: Bank cash book (बैंक नगदी किताब)

[5]

Ans: Bank balance Rs. 85,000

14. 2069 Set B Q. No. 21

Following transactions are given (निम्न कारोबारहरू दिइएका छन्):

2066 Chaitra 1: Balance at bank Rs. 50,000 (बैंक मौज्जात रु. ५०,०००)

2066 Chaitra 2: Received bank order Rs. 1,50,000 and budget released order Rs. 2,00,000 (बैंक आदेश रु. १,५०,००० र बजेट निकास आदेश रु. २,००,००० प्राप्त)

2066 Chaitra 5: Purchased of office suppliers for Rs. 40,000 (कार्यालय सामान खरिद रु. ४०,०००)

2066 Chaitra 16: Cleared Mr. Ram's advance for purchase of furniture Rs. 50,000 against the bill so submitted for the same (रामको फर्निचर खरिद पेशकी रु. ५०,००० सोही रकम बराबर बिलको आधारमा फछ्यौट गरियो)

2066 Chaitra 25: Paid salary Rs. 43,000 after deducting P. Fund Rs. 10,000 and income tax Rs. 2,000 (क.स. कोष रु. १०,००० र आयकर रु. २,००० कट्टी गरी रु. ४३,००० तलब वितरण गरियो)

Required: Bank cash book (बैंक नगदी किताब)

[5]

Ans: Bank Balance = Rs. 1,17,000

15. 2068 Q.No. 21

Following Transactions are given:

Chaitra 1 : Opening bank balance Rs. 1,50,000
(शुरु बैंक मौज्जात रु. १,५०,०००)

Chaitra 7 : Received budget release and bank order for the actual expenditure of last month Rs. 1,25,000
(गत महिनाको वास्तविक खर्च रु. १,२५,००० को बजेट निकास आदेश एवं बैंक आदेश प्राप्त ।)

Chaitra 15 : Office supplies advance of Ganesh Thapa cleared as per the bill submitted by him Rs. 15,000
(गणेश थापाको कार्यालय सामान खरिद बिलअनुसार निजको नाममा रहेको रु. १५,००० को पेशकी फछ्यौट ।)

Chaitra 28 : Out of the total salaries of Rs. 1,10,000 and allowance Rs. 10,000 for the month paid by issuing a cheque after deducting PF Rs. 5,000 and income tax Rs. 3,000
(यस महिनाको तलब रु. १,१०,००० र भत्ता रकम रु. १०,००० मध्ये क.स.कोष बापत रु. ५,००० र आयकर बापत रु. ३,००० कट्टी गरी बाँकी रकम चेकबाट भुक्तानी गरियो ।)

Chaitra 29 : Amount of PF deduction and income tax deduction were deposited into concerned offices.
(क.स.कोष एवं आयकर कट्टी रकम सम्बन्धित कार्यालयमा दाखिला गरियो ।)

Required: Bank Cash Book (बैंक नगदी किताब)

[1+1+2+1]

Ans: Balance = Rs. 1,55,000

16. 2068 S Q. No. 21

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

Chaitra 1: Balance at Bank Rs. 1,50,000. (बैंक मौज्जात रु. १,५०,०००)

Chaitra 2: Received Bank order Rs. 1,50,000 and budget released order Rs. 3,00,000.
(बैंक आदेश रु. १,५०,००० र बजेट निकास आदेश रु. ३,००,००० प्राप्त)

Chaitra 5: Issued a cheque of Rs. 20,000 to purchase office materials.
(कार्यालय सामान खरिद गरी रु. २०,००० चेकबाट भुक्तानी)

Chaitra 20: Issued a cheque of Rs. 30,000 as advance to Mr. Rajan to purchase furniture
(फर्निचर खरिद पेशकी बापत रु. ३०,००० को चेक श्री राजनलाई जारी गरियो)

Chaitra 26: Issued a cheque for salary Rs. 54,000 and for allowance Rs. 6,000 after deducting P.F. of Rs. 12,000.
(क.स. कोष बापत रु. १२,००० कट्टी गरी तलब बापत रु. ५४,००० र भत्ता बापत रु. ६,००० भुक्तानी गर्न चेक जारी गरियो ।)

Required: Bank Cash Book. (बैंक नगदी किताब)

[5]

Ans: Bank balance Rs. 190,000

17. 2067 Q.No. 21

Following transactions are given: निम्न कारोबारहरू दिइएका छन्:

Baisakh 1 : Balance at Bank (बैंक मौज्जात) Rs. 50,000.

Baisakh 2 : Received budget release and bank order of (बजेट निकासी एवं बैंक आदेश प्राप्त) Rs. 2,00,000.

Baisakh 5 : Purchased a motor cycle and issued a cheque of Rs. 90,000. (मोटर साइकल खरिद गरी रु. ९०,००० चेकबाट भुक्तानी दिइयो)

Baisakh 30 : Issued a cheque of Rs. 87,000 for the distribution of salary after deducting of Rs. 20,000 for P.F., Rs. 2400 for salary advance and Rs. 600 for income tax. The deductions were deposited into the concern office on the same day. (क.सं. कोषका लागि रु. २०,००० आयकरका लागि रु. २४०० र पेशकी फछ्यौट रु. २४०० कट्टा गरी वैशाख महिनाको तलब वितरण गर्न रु. ६७,००० को चेक जारी गरियो र कट्टी रकमहरू सोही दिन सम्बन्धित कार्यालयहरूमा दाखिला गरियो)

Baisakh 31 : A machinery is received from central office valued of Rs. 3,00,000 with necessary documents. a release order is also received advising to adjust the expenditure as additional budget release. (केन्द्रीय कार्यालयबाट रु. ३००,००० मूल्य बराबरको मेशीनरी आवश्यक कागज सहित प्राप्त भयो। अतिरिक्त बजेट निकासीको रूपमा मिलाउन गर्ने गरी निकासी आदेश समेत प्राप्त भयो।)

Required: Post into bank cash book (बैंक नगदी किताब प्रविष्टि)

[5]

Ans: Bank balance = Rs. 52,400

18. 2067 S Q. No. 21

Following transactions are given: निम्न कारोबारहरू दिइएका छन्:

Poush 1 : Balance at bank Rs. 50,000.

बैंक मौज्जात रु. ५०,०००

Poush 2 : Received bank order Rs. 100,000 and budget released order to Rs. 150,000.

बैंक आदेश रु. १००,००० र बजेट निकासी आदेश रु. १५०,००० प्राप्त भयो।

Poush 5 : Issued cheque of Rs. 20,000 to purchased of office materials.

कार्यालय सामान खरिद गर्नको लागि रु. २०,००० को चेक जारी गरियो।

Poush 20 : Cleared Mr. Kamal's advance for purchased of vehicle Rs. 120,000 against the bill submitted for the same.

श्री कमलको वाहन खरिद पेशकी रु. १२०,००० सोही रकमको बिलको आधारमा फछ्यौट गरियो

Poush 26 : Issued cheque of Rs. 23,000 (for salary Rs. 18,000 and for allowance Rs. 5,000) after deducting P. fund Rs. 4,000.

क.सं. कोष वापत रु. ४,००० कट्टा गरी तलबको लागि रु. १८,००० र भत्ताको लागि रु. ५,००० समेत रु. २३,००० को चेक जारी गरियो।

Required: Bank cash book (बैंक नगदी किताब)

[5]

Ans: Bank Balance Rs. 107,000

19. 2066 Q.No. 21

Following transactions are given (निम्न कारोबारहरू दिइएका छन्):

Ashwin 1 : Bank balance Rs. 50,000 (बैंक मौज्जात रु. ५०,०००)

Ashwin 3 : Received budget release Rs. 210,000 and bank order of Rs. 180,000 for the actual expenditure of last month. (गत महिनाको वास्तविक खर्च रु. २१०,००० को बजेट निकासी र रु. १८०,००० को बैंक आदेश प्राप्त भयो।)

Ashwin 12 : Issued a cheque of Rs. 5,000 for purchase of office materials. (कार्यालय सामान खरिद गरी रु. ५,००० चेकबाट भुक्तानी)

Ashwin 20 : Furniture purchase advance of Accountant Ramash is cleared on the submission of his bill of Rs. 20,000 excess expenditure of Rs. 2,000 is reimbursed through

issuing a cheque. लेखापाल रमेशले पेश गरेको रु. २०,००० को फर्निचर खरिद बिल अनुसार पेशकी फछ्यौट गरी पेशकी भन्दा बढी रु. २,००० चेकबाट भुक्तानी गरियो।

Ashwin 28: Paid Rs. 70,000 by cheque as the salary of the current month after deducting provident fund Rs. 8,000 and income tax Rs. 2,000. चालु महिनाको तलबमा क.सं.कोष रु. ८,००० र आयकर रु. २,००० कट्टी गरी रु. ७०,००० चेकबाट भुक्तानी गरियो।

Required: Post into bank cash book. (बैंक नगदी किताबमा प्रविष्टि) [5]

Ans: Bank balance Rs. 1,53,000

20. 2066 Old Q.No. 24

The following transactions are given for the month of Bhadra: (माघ महिनाको निम्न कारोबारहरू दिइएका छन्)

Bhadra -1: Balance of Bank (बैंक मौज्जात) Rs. 35,000

Bhadra -4: Received budget release order and Bank order of (बजेट निकास र बैंक आदेश प्राप्त) Rs. 200,000.

Bhadra -15: Issued a cheque no. 01234 of Rs. 12,000 for purchase of furniture (फर्निचर खरिद गरेबापत रु. १२,००० चेक नं ०१२३४ बा भुक्तानी)

Bhadra -25: Issued a cheque of Rs. 10,000 as TADA advance to Mr. Shyam (स्टोरकिपर श्री श्यामलाई तैमिक अग्रण भत्ता बापत रु. १०,००० पेशकी दिइयो)

Bhadra -28: Mr. Shyam's advance cleared on the basis of document submitted by him of Rs. 10,000. (स्टोरकिपर श्री श्यामले बुझाउनु भएको १०,००० को बिलका आधारमा निजको पेशकी फछ्यौट गरियो)

Required: Bank cash book (बैंक नगदी किताब) [5]

Ans: Bank balance Rs. 2,13,000

21. 2065 Q. No. 21

Following transactions are given: निम्न कारोबारहरू दिइएका छन्:

Magh 1: Bank balance Rs. 50,000

माघ १: शुरु बैंक मौज्जात रु. ५०,०००

Magh 4: Received budget release and bank order for the actual expenditure of last month Rs. 1,30,000

माघ ४: गत महिनाको वास्तविक खर्चको निकास आदेश तथा बैंक आदेश प्राप्त रु. १,३०,०००

Magh 10: Issued a cheque of Rs. 10,000 as materials purchase advance to Mr. Pant.

माघ १०: कार्यालय सामान खरिद बापत श्री पन्तलाई रु. १०,००० को पेशकी चेक जारी गरियो।

Magh 28: After deducting Rs. 10,000 for P.F. Contribution (including government contribution) and Rs. 1,000 for income tax at source, the rest amount was distributed as salary through cheque. The deducted amounts were deposited into the concerned office on the same day.

माघ २८: क.सं.कोष थप समेत रु. १०,००० र आयकर बापत रु. १,००० समेत कट्टा गरी बाँकी रकम चेकबाट तलब भुक्तानी गरियो। कट्टी रकम सोही दिनमा सम्बन्धित कार्यालयमा दाखिला गरियो।

Required: Bank cash book बैंक नगदी किताब [5]

Ans Bank Balance Rs. 115,000

22. 2065 Q. No. 24 Old

Following are the transactions of a government office:

Kartik 1: Balance at bank Rs. 50,000

Kartik 5: Received budget release and bank order of Rs. 1,25,000

Kartik 15: Issued cheque for the payment of calculator purchased for Rs. 1,000

Kartik 20: Paid Rs. 4,000 to Krishna Thapa as advance for TADA.

Kartik 28: Issued a cheque of Rs. 72,000 for the distribution of salary after deducting Rs. 8,000 for provident fund.

Required: Posting into bank cash book.

[5]

Ans: Bank balance Rs. 98,000

23. 2065 Supp. Q.No. 21

Following transactions are given:

निम्न कारोबारहरु दिइएका छन्:

- Magh 1: Balance at bank Rs. 20,000
बैंक मौज्जात रु. २०,०००
- Magh 2: Received budget release order of Rs. 2,00,000 and Bank order of Rs. 1,80,000
बजेट निकासी आदेश रु. २,००,००० र बैंक आदेश रु. १,८०,००० प्राप्त
- Magh 10: Purchases of office supplies Rs. 10,000
रु. १०,००० कार्यालय सामान खरिद
- Magh 20: Mr. Ramu submitted the furniture purchase bill for Rs. 20,000 against the advance of Rs. 25,000 and his advance is cleared.
रामुको फर्निचर खरिद पेशकी रु. २५,००० निजको खरिदसम्बन्धी बिल रु. २०,००० को आधारमा फछ्याउँ ।
- Magh 25: Out of total salary for the month of Magh Rs. 80,000 was distributed after deducting P.F. Rs. 12,000
माघ महिनाको तलब रु. ८०,००० मध्ये क.सं.कोष रु. १२,००० कट्टी गरी भुक्तानी गरियो

Required: Bank cash book.

[6]

Ans: Bank balance Rs. 1,27,000

24. 2064 Q. No. 21

Following transactions are given:

निम्न कारोबारहरु दिइएका छन्:

- Bhadra 1: Balance at bank Rs. 90,000.
बैंकमा मौज्जात रु. ९०,०००
- Bhadra 5: Received budget release and bank order for the actual expenditure of last month Rs. 1,50,000.
गत महिनाको वास्तविक खर्च रु. १,५०,००० को बजेट निकासी र बैंक आदेश प्राप्त
- Bhadra 10: Issued cheque of Rs. 25,000 as rent advance to house owner.
घरधनीलाई घरभाडा पेशकी वापत रु. २५,००० को चेक जारी गरियो ।
- Bhadra 16: Issued cheque of Rs. 10,000 for the payment of TA/DA.
रु. १०,००० को चेक जारी गरी दैनिक भ्रमण भत्ता भुक्तानी गरियो ।
- Bhadra 29: Paid salary Rs. 70,000 for the month after deducting provident fund of Rs. 13,000. यस महिनाको तलबमा रु. १३,००० क.सं. कोष कट्टी गरी रु. ७०,००० वितरण गरियो ।

Required: Post into bank cash book बैंक नगदी किताबमा प्रविष्टि

[5]

Ans: Bank Balance Rs. 135,000

25. 2064 Q. No. 24 Old

Following transactions for the month of Poush are given:

पौष महिनाको निम्न कारोबारहरु दिइएका छन्:

- Poush 1: Bank balance Rs. 1,00,000
बैंक मौज्जात रु. १,००,०००
- Poush 10: Received budget release and bank order of Rs. 1,50,000.
बजेट निकासी र बैंक आदेश रु. १,५०,००० को प्राप्त
- Poush 12: Issued cheque of Rs. 15,000 for purchase of office materials.
कार्यालय सामान किने वापत चेकबाट भुक्तानी रु. १५,०००
- Poush 18: Cleared Mr. Sharan's advance for furniture purchase by Rs. 12,000, against the advance of Rs. 10,000 on the basis of bills submitted by him.
श्री शरणले फर्निचर खरिद पेशकी रु. १०,००० लिएकोमा बिल अनुसार रु. १२,००० को खरिद भएको आधारमा पेशकी फछ्याइयो

Poush 28: Issued a cheque of Rs. 60,000 to distribute salary for the month after deduction Rs. 15,000 PF including government contribution.
नेपाल सरकारको थप रकम समेत रु. १५,००० क.सं.कोष कट्टि गरी पौष महिनाको तलब रु. ६०,००० वितरण गर्न चेक जारी गरियो।

Required: Bank cash book. बैंक नगदी किताब

[5]
Ans: Bank Balance Rs. 173,000

26. 2064 Q. No. 21 [Supplementary]

You are given the following transactions:

निम्न कारोबारहरु दिइएका छन्:

Aswin 1: Balance at bank Rs. 25,000

बैंक मौज्जातमा रु. २५,०००

Aswin 4: Received budget release and bank order of Rs. 1,10,000 for the actual expenditure of last month.

गत महिनाको वास्तविक खर्च रु. ११०,००० को बजेट निकास

Aswin 10: Issued cheque for the payment of office table Rs. 5,000

कार्यालयका टेबल खरिद गरिएकोमा रु. ५,००० चेकबाट भुक्तानी दिइयो।

Aswin 20: Computer purchase advance of Komal is cleared on submission of his bill Rs. 35,000. Excess of 6,000 amounts is paid through cheque.

कोमलले पेश गरेको रु. ३५,००० को कम्प्युटर खरिद बिलअनुसार उसको पेशकी फछ्यौट गरियो पेशकी भन्दा बढी देखिएको रु. ६,००० चेकबाट भुक्तानी गरियो।

Aswin 27: Paid Rs. 54,000 by cheque as the salary for the month after deducting provident fund Rs. 9,000 and income tax Rs. 2,000.

महिनाको तलबमा क.सं. कोष रु. ९,००० र आयकर रु. २,००० कट्टी गरी रु. ५४,००० चेकमाफत भुक्तानी गरियो।

Required: Posting into bank cash book. बैंक नगदी किताबमा प्रविष्टि गर्नुहोस्।

[5]
Ans: Bank Balance Rs. 70,000

27. 2063 Q. No. 21

The following transactions are given:

निम्न कारोबारहरु दिइएका छन्:

Chaitra 1: Balance at bank Rs. 60,000

बैंक मौज्जातमा रु. ६०,०००

Chaitra 2: Received budget release and bank order for the actual expenditure of last month Rs. 100,000.

गत महिनाको वास्तविक खर्च र चालु कोष निकास रु. १००,००० को बैंक आदेश प्राप्त भयो।

Chaitra 6: Issued a cheque of Rs. 15,000 as TADA in advance to Mr. Acharya.

श्री आचार्यलाई वै.भ.भत्ता पेशकी वापत रु. १५,००० को चेक दिइयो।

Chaitra 8: Issue a cheque of Rs. 20,000 to purchase office materials.

कार्यालय सामग्री खरिद वापत रु. २०,००० को चेक भुक्तानी गरियो।

Chaitra 15: Mr. Acharya's advance cleared on the basis of documents submitted by him.

श्री आचार्यद्वारा बिल पेश गरी पेशकी रकम फछ्यौट गरियो।

Required: Bank Cash Book. बैंक नगदी किताब।

[5]
Ans: Final balance at bank Rs. 125,000

28. 2063 Q. No. 24 Old

The following transactions are given for the month of Kartik:

Kartik 1: Balance at bank Rs. 75,000

Kartik 5: Received budget release order and bank order of Rs. 100,000

Kartik 7: Paid by cheque Rs. 10,000 for purchase of office supplies.

Kartik 15: Cleared Mr. Pandey's advance for purchase of vehicle Rs. 25,000 against the bill submitted for the same.

Kartik 25: Issued a cheque for the distribution of Kartik Salary of Rs. 45,000 after deducting staff provident fund as per rules including government contribution.

Required: Bank cash book (Use printed form or make your own.)

Ans: Final Balance at bank Rs. 124,500

29. 2060 Q. No. 24

You are given the following transactions:

निम्न कारोबारका विवरण दिइएका छन् :

Magh 1: Balance at bank Rs. 50,000

बैंक मौज्जात रु. ५०,०००

Magh 3: Received budget release order and bank order Rs. 90,000

बजेट निकासी आदेश र बैंक आदेश रु. ९०,००० प्राप्त भयो ।

Magh 10: Mr. Thapa submitted the furniture purchased bill for Rs. 25,000 against the advance of Rs. 20,000 for the same.

थापाको फर्निचर खरिद पेशकी रु. २०,००० निजको खरिद सम्बन्धी विल भौचर रु. २५,००० को आधारमा फछ्यौट गरियो ।

Magh 20: Issued a cheque of Rs. 5,000 for purchase of office supplies.

रु. ५,००० कार्यालय सामान खरिद ।

Magh 28: Issued a cheque of Rs. 18,000 for distribution of salary of the month of Magh after deducting Rs. 4,000 for P.F.

क.स. कोष रु. ४,००० कट्टा गरी रु. १८,००० तलब भुक्तानी गरियो ।

Required: Posting into bank cash book. बैंक नगदी किताब ।

[5]

Ans: (i) Total budget expenditure Rs. 32,000 (ii) Balance of bank at end Rs. 112,000

19. Budget Sheet

Theoretical Questions

1. 2072 Set C Q.No. 7

Write in brief about 'Budget Sheet'.

[3]

बजेट खाताबारे संक्षिप्त जानकारी दिनुहोस् ।

2. 2071 Supp Q.No. 6

Mention two differences between bank cash book and budget sheet.

[3]

बैंक नगदी किताब र बजेट हिसाब खाताका दुईवटा भिन्नता उल्लेख गर्नुहोस् ।

3. 2070 Supp Set A Q. No. 7

Write in brief the various expenditures that are incorporated in the expenditures section of budget sheet.

[3]

बजेट सिटको खर्च खण्डमा समावेश गरिने खर्चहरूको बारेमा छोटकरीमा लेख्नुहोस् ।

4. 2069 Supp Set A Q.No. 7

Give the meaning of Budget Sheet.

[3]

बजेट हिसाबको अर्थ लेख्नुहोस् ।

5. 2069 Supp Set B Q.No. 7

Write in brief about the annual budget section and budget release section.

[3]

बजेटसिमा उल्लेखित वार्षिक विनियोजित खण्ड र बजेट निकासी खण्डको बारेमा छोटकरीमा लेख्नुहोस् ।

6. 2067 Q. No. 7

Mention the different expenditures which are posted in budget expenditure part of a Budget Sheet.

[3]

बजेट हिसाबको खर्च खण्डमा चढाइने विभिन्न कारोबारहरू उल्लेख गर्नुहोस् ।

7. 2066 Q.No. 7

Mention the expenditures that include under the budget head 'Salary'.

[3]

बजेटमा 'तलब खर्च' शीर्षकभित्र समावेश गरिने खर्चहरू उल्लेख गर्नुहोस् ।

8. 2065 Q. No. 22 Old

State any three importance of government budget.

[3]

सरकारी बजेटका कुनै तीन महत्वहरू उल्लेख गर्नुहोस् ।

9. 2063 Q. No. 21 Old

Write the importance of budget sheet in brief.

[3]

बजेट हिसाबको महत्वको बारेमा छोटकरीमा लेख्नुहोस् ।

Numerical Problems**10. 2070 Set C Q.No. 22**

Following particulars of a government office are given below:

एउटा सरकारी कार्यालयको विवरणहरू निम्नानुसार दिइएको छः

Shrawan 3 : Received a bank order and budget released order letter for the amount equal to $\frac{1}{6}$ of last year annual expenditure of Rs. 12,00,000.

श्रावण ३ : गत वर्षको वार्षिक खर्च रु १,२०,००० को $\frac{1}{6}$ को भागको निकास आदेश र बैंक आदेशको पत्र प्राप्त भयो ।

Shrawan 5 : Issued a cheque of Rs. 10,000 to pay account allowance.

श्रावण ५ : लेखा भत्ता भुक्तानी गर्न रु. १०,००० को चेक जारी गरियो ।

Shrawan 10 : Issued a cheque of Rs. 8,000 to purchase office supplies.

श्रावण १० : कार्यालय सामग्री खरीद गर्न रु. ८,००० को चेक जारी गरियो ।

Shrawan 12 : Issued a cheque of Rs. 15,000 to pay house rent.

श्रावण १२ : घर भाडा भुक्तानी गर्न रु. १५,००० को चेक जारी गरियो ।

Shrawan 18 : Issued a cheque of Rs. 4,000 to purchase stationery.

श्रावण १८ : मसलन्द खरीद गर्न रु. ४,००० को चेक जारी गरियो ।

Shrawan 26 : Distributed salary of Rs. 52,500 and allowance of Rs. 5,000 for the month of Shrawan after deducting Provident Fund of Rs. 11,000 and Income Tax of Rs. 2,000.

श्रावण २६ : क.सं. कोष कट्टी रु. ११,००० र आयकर कट्टी रु.२,००० कट्टा गरी श्रावण महिनाको तलब रु. ५२,५०० र भत्ता रु. ५,००० वितरण गर्न चेक जारी गरियो ।

Required: Budget sheet (बजेट खाता)

[5]

Ans: Total expenditure of Shrawan = Rs. 94,500

11. 2065 Q. No. 22

Following information are given: निम्न विवरणहरू दिइएका छन्:

Annual Budget वार्षिक बजेट (Rs.)	Budget Heads बजेट शीर्षक	Expenses up to Bhadra भाद्रसम्मको खर्च (Rs.)	Expenses of Ashwin आश्विनको खर्च (Rs.)
4,00,000	Salary तलब	60,000	64,000
20,000	Allowance भत्ता	4,000	2,000
30,000	Office operating expenses कार्यालय सामान	8,000	2,000
50,000	Furniture फर्निचर	20,000	10,000
50,000	Machinery and equipments मेशिन औजार	40,000	-
10,000	Contingencies मैपरी आउने	-	-
5,60,000		1,32,000	78,000

Kartik 3: Received bank order and release order for actual expenditure of Ashwin month आश्विन महिनाको वास्तविक खर्चको निकास आदेश तथा बैंक आदेश प्राप्त ।

Kartik 10: Received bills for purchase of furniture of Rs. 10,500 against the advance of Rs. 10,000 paid to Bhattarai, and his advance is cleared.

फर्निचर खरिद वापत श्री भट्टराईलाई दिएको पेशकी रु. १०,००० मध्ये रु. १०,५०० को बिल औचर प्राप्त र निजको पेशकी फछ्यौट ।

Kartik 20: Issued a cheque of Rs.3,000 for the payment of office materials.

कार्यालय सामान खरिद गरी रु. ३,००० को चेक जारी

Required: Budget sheet बजेट खाता

[5]

20. Petty Cash Book

1. 2072 Set D Q.No. 7

What do you mean by petty cash fund? Why is it created? [3]

सानो नगदीकोष भन्नाले के बुझ्नुहुन्छ? सानो नगदीकोष किन खडा गरिन्छ?

2. 2069 Set A Q. No. 7

Write the meaning of petty cash book with stating the reasons of creating it. [3]

सानो नगदीकोषको स्थापना गर्नाको कारणसहित यसको अर्थ लेख्नुहोस्।

3. 2068 Q.No. 6

What do you mean by petty cash fund? Why petty cash fund is created in government office? [1+2]

सानो नगदीकोष भन्नाले के बुझ्नुहुन्छ? सरकारी कार्यालयमा सानो नगदीकोषको स्थापना किन गरिन्छ?

4. 2064 Q. No. 22 Old

Write in brief about 'Petty Cash Fund'. [2]

सानो नगदीकोषबारे छोटकरीमा उल्लेख गर्नुहोस्।

5. 2057 Q. No. 22

Briefly write what you know about petty cash fund. [2]

सानो नगदीकोषबारे आफलाई थाहा भएको छोटकरीमा लेख्नुहोस्।

21. Statement of Expenditure

Theoretical Questions

1. 2064 Q. No. 7 [Supplementary]

Write short notes on and Imprest Fund and Budget Release. [3]

चालु कोष र बजेट निकासी बारेमा छोटो टिप्पणी लेख्नुहोस्।

Numerical Problems

2. 2072 Set C Q.No. 22

Following information are given:

Budget Heads (बजेट शीर्षकहरू)	Annual Budget Rs. (वार्षिक बजेट)	Expenditure up to Falgun Rs. (फाल्गुण महिनासम्मको खर्च)	Expenditure of Chaitra Rs. (चैत्र महिनाको खर्च)
Salaries (तलब)	2,40,000	1,40,000	20,000
Allowances (भत्ता)	10,000	6,000	2,000
Office supplies (कार्यालय सामान)	50,000	25,000	15,000
Rent (भाडा)	50,000	15,000	5,000
Furnitures (फर्निचर)	70,000	30,000	30,000
Fuel (इन्धन)	60,000	28,000	12,000
Total	4,80,000	2,44,000	84,000

Additional information (थप जानकारी):

i. Total Revolving Fund received (कुल चालुकोष निकासी) Rs.3,50,000

ii. Petty Cash Balance (सानो नगदीकोष मौज्दात) Rs.500

Required: Statement of Expenditure showing Bank Balance (बैंक मौज्दात देखाई खर्चको फाँटवारी) [6]

Ans: Bank balance Rs. 21,500

3. 2072 Set D Q.No. 22

Following particulars are given: (निम्न विवरणहरू दिइएका छन्)

Budget Heads (बजेट शीर्षकहरू)	Annual Budget Rs. (वार्षिक बजेट)	Expenditure up to Paush Rs. (पुष महिनासम्मको खर्च)	Expenditure of Magh Rs. (साघको खर्च)
Salaries (तलब)	6,00,000	3,00,000	50,000
Allowances (भत्ता)	60,000	30,000	5,000
Office operating	30,000	15,000	2,500

expenses (कार्यालय सञ्चालन खर्च)			
Telephone charges (टेलिफोन महशूल)	15,000	7,500	1,250
Furniture (फर्निचर)	1,20,000	60,000	10,000
Total (जम्मा)	8,25,000	4,12,500	68,750

Additional information (थप जानकारी):

- Total revolving fund received Rs.4,90,000 (चालु कोष निकास र. ४,९०,०००)
- Petty cash fund balance Rs.1,500. (सानो नगदी कोष मौज्जात र.१,५००)

Required:

Statement of Expenditure showing the bank balance (बैंक मौज्जात देखाई खर्चको फाँटवारी)

Ans: Bank Balance Rs. 7,250

4. 2072 Set E Q.No. 22

Following particulars are given to you: (तपाईंलाई निम्न विवरणहरू दिइएको छ)

Budget Heads (बजेट शीर्षक)	Annual Budget (वार्षिक बजेट)	Exp. up to Kartik (कार्तिक सम्मको खर्च)	Exp. of Mangsir (मंसिरको खर्च)
Salary (तलब)	2,50,000	40,000	30,000
Allowance (भत्ता)	40,000	20,000	5,000
Office exp. (कार्यालय खर्च)	35,000	10,000	6,000
Fuel (इन्धन)	20,000	7,000	2,000
Grants to local bodies (स्थानीय निकायलाई अनुदान)	25,000	10,000	-
Rent (भाडा)	90,000	20,000	10,000
Electricity & Water (विद्युत र पानी)	20,000	5,000	3,000
Total (जम्मा)	4,80,000	1,12,000	56,000

Additional information (अतिरिक्त जानकारीहरू):

- Revolving fund balance is Rs. 50,000 (चालुकोष बाँकी रु. ५०,००० छ।)
- Petty cash fund balance is Rs.7,000 (सानो नगदी कोष बाँकी रु. ७,०००।)
- Uncleared advance is Rs.5,000 (फछ्यौट हुन बाँकी पेशकी रु.५,००० छ।)

Required: Statement of expenditure showing: (निम्न कुराहरू देखाई खर्चको फाँटवारी)

- Release upto mangsir (मंसिरसम्मको निकास)
- Bank Balance (बैंक मौज्जात)

Ans: (i) Rs. 162,000 (ii) (Rs. 13,000)

5. 2071 Supp Q.No. 22

Following informations are given (निम्न विवरणहरू दिइएका छन्)

Budget Head (बजेट शीर्षक)	Annual Budget (Rs.) (वार्षिक बजेट)	Expenditure upto Magh (Rs.) (माघ महिना सम्मको खर्च)	Expenditure for Falgun (Rs.) (फागुन महिनाको खर्च)
Salary (तलब)	2,21,000	170,000	17,000
Rent (भाडा)	72,000	54,000	6,000
Fuel (इन्धन)	24,000	20,000	4,000
Vehicle (गाडी)	80,000	80,000	80,000
Telephone (टेलिफोन)	36,000	30,000	6,000
Office materials (मसलन्द)	9,000	-	500
Allowance (भत्ता)	35,000	30,000	5,000
Total (जम्मा)	477,000	384,000	118,500

Additional Information

- i. Total revolving fund released Rs. 410,000 (कुल चालु कोष निकास रू. ४१०,०००)
 ii. Petty cash balance Rs. 500 (सानो नगदी कोष मौज्जात)

Required: Statement of expenditure showing bank balance
 बैंक मौज्जात देखाई खर्चको फाँटवारी ।

[6]

Ans: Bank balance Rs. 51,000

6. 2071 Set C Q.No. 22

Following particulars are given: निम्न कारोवारहरू दिइएका छन् :

Budget Heads (Rs.) (बजेट शिर्षकहरू)	Annual Budget Rs. (वार्षिक बजेट)	Expenditure of Magh Rs. (माघ महिनाको खर्च)	Expenditure up to Magh (Rs.) (माघ महिनासम्मको खर्च)
Salary (तलब)	10,00,000	75,000	7,00,000
Allowance (भत्ता)	1,00,000	7,500	60,000
Fuel (इन्धन)	1,50,000	15,000	1,00,000
Office Materials (कार्यालय सामान)	50,000	20,000	20,000
Furniture (फर्निचर)	1,00,000	-	80,000
Total (जम्मा)	14,00,000	1,17,500	9,60,000

Additional Information: (थप जानकारी)

- i. Total Revolving Fund Received (कुल चालु कोष निकास) Rs. 12,10,000
 ii. Petty Cash Fund Balance (सानो नगदी कोष मौज्जात) Rs. 1,500

Required: Statement of Expenditure showing the bank balance.
 (बैंक मौज्जात देखाई खर्चको फाँटवारी)

[6]

Ans: Bank balance Rs. 131,000

7. 2071 Set D Q.No. 22

Following particulars are provided: निम्न विवरणहरू दिइएका छन् :

Budget Heads (बजेट शिर्षकहरू)	Annual Budget Rs. (वार्षिक बजेट)	Expenditure upto Magh Rs. (माघ महिनासम्मको खर्च)	Expenditure of Falgun (Rs.) (फागुनको खर्च)
Salary (तलब)	3,00,000	1,75,000	25,000
Allowance (भत्ता)	60,000	35,000	5,000
Rent (भाडा)	36,000	21,000	3,000
Training Expenses (तालिम खर्च)	24,000	14,000	2,000
Furniture (फर्निचर)	1,50,000	90,000	-
Total (जम्मा)	5,70,000	3,35,000	35,000

Additional Information: (थप जानकारी)

- i. Total Revolving Fund Received Rs. 4,00,000 (कुल चालु कोष निकास रू. ४,००,०००)
 ii. Petty Cash Fund Balance Rs. 1,000 (सानो नगदी कोष मौज्जात रू. १,०००)

Required: Statement of Expenditure showing the bank balance.
 (बैंक मौज्जात देखाई खर्चको फाँटवारी)

[6]

Ans: Bank balance Rs. 29,000

8. 2070 Supp Set A Q.No. 22

Following information are given: निम्न जानकारीहरु दिइएका छन् :

Budget Head (बजेट शिर्षक)	Annual Budget Rs. (वार्षिक बजेट रु.)	Expenditure of Magh Rs. (माघ महिनाको खर्च रु.)	Expenditure upto Magh Rs. (माघ महिनासम्मको खर्च रु.)
Salary (तलब)	5,00,000	50,000	2,50,000
Allowance (भत्ता)	60,000	6,000	30,000
Office materials (कार्यालय सामान)	40,000	5,000	20,000
Furniture (फर्निचर)	80,000	15,000	40,000
Machinery (मेसिनरी)	1,00,000	-	60,000
Total (जम्मा)	780,000	76,000	400,000

Additional Information: (थप जानकारी)

a. Total revolving fund received (कुल चालुकोष निकास) Rs.4,50,000

b. Petty cash fund balance (सानो नगदी कोष मौज्जात) Rs. 1,000

Required: Statement of Expenditure showing the bank balance.

[6]

(बैंक मौज्जात देखाई खर्चको फाँटवारी)

Ans: Bank balance Rs. 49,000

9. 2070 Supp Set B Q.No. 22

Following particulars are given: निम्न जानकारीहरु दिइएका छन् :

Budget Heads (बजेट शिर्षक)	Annual Budget Rs. (वार्षिक बजेट रु.)	Expenditure of Chaitra Rs. (चैत्र महिनाको खर्च रु.)	Expenditure upto Chaitra Rs. (चैत्र महिनाको खर्च रु.)
Salary (तलब)	6,00,000	60,000	3,40,000
Allowance (भत्ता)	60,000	6,000	34,000
Rent (भाडा)	1,20,000	10,000	80,000
Office materials (कार्यालय सामान)	40,000	4,000	20,000
Machinery (मेसिनरी)	3,00,000	-	2,50,000
Total (जम्मा)	11,20,000	80,000	7,24,000

Additional Information: (थप जानकारी)

a. Total revolving fund received Rs.9,00,000 (कुल चालुकोष निकास रु. ९,००,०००)

b. Petty cash fund balance Rs. 500 (सानो नगदी कोष मौज्जात रु.५००)

c. Deposit received Rs. 10,000 (धरौटी प्राप्त रु. १०,०००)

Required: Statement of Expenditure showing the bank balance.

[6]

(बैंक मौज्जात देखाई खर्चको फाँटवारी)

Ans: Bank balance Rs. 185,500

10. 2070 Set C Q.No. 21

Following particulars are given: निम्न विवरणहरु दिइएका छन् :

Budget Heads (बजेट शिर्षकहरु)	Annual Budget Rs. (वार्षिक बजेट रु.)	Expenditure upto Magh Rs. (माघसम्मको खर्च रु.)	Expenditure of Falgun Rs. (फागुनको खर्च रु.)
Salary (तलब)	1,50,000	87,500	12,500
Allowance (भत्ता)	60,000	35,000	5,000
Water & Electricity (पानी तथा विजुली)	30,000	17,500	2,500

Rent (भाडा)	45,000	26,000	4,000
Fuel (इन्धन)	24,000	14,000	2,000
Machinery (मेशीनरी)	50,000	40,000	-
Total (जम्मा)	3,59,000	2,20,000	26,000

Additional Information: (थप जानकारी)

- a. Revolving Fund Received (चालु कोष निकास) Rs. 2,60,000
 b. Unclear salary advance (फछ्यौट हुन बाँकी पेशकी) Rs. 1,000
 c. Petty Cash Fund Balance (सानो नगदी कोष मौज्दात) Rs. 500

Required: Statement of Expenditure showing balance at bank.

[6]

(बैंक मौज्दात देखाई खर्चको फाँटवारी)

Ans: Bank Balance Rs. 13,500

11. 2070 Set D Q.No. 22

Following particulars are given: निम्न विवरणहरु दिइएका छन् :

Budget Head (बजेट शिर्षक)	Annual Budget Rs. (वार्षिक बजेट रु.)	Expenditure upto Poush Rs. (पौषसम्मको खर्च रु.)	Expenditure of Magh Rs. (माघको खर्च रु.)
Salary (तलब)	10,00,000	4,50,000	50,000
Allowance (भत्ता)	1,00,000	45,000	5,000
Office supplies (कार्यालय सामान)	50,000	25,000	3,000
Rent (भाडा)	60,000	30,000	6,000
Furniture (फर्निचर)	1,20,000	1,00,000	-

Additional Information: (थप जानकारी)

- a. Total revolving fund received (कुल चालुकोष निकास) Rs. 8,50,000
 b. Petty cash fund balance (सानो नगदी कोष मौज्दात) Rs. 2,500

Required: Statement of Expenditure showing balance at bank.

[6]

(बैंक मौज्दात देखाई खर्चको फाँटवारी)

Ans: Balance Rs. 133,500

12. 2069 Supp Set A Q.No. 22

Following informations are given: (निम्न जानकारी छन् :)

Budget Head (बजेट शिर्षक)	Annual Budget Rs. (वार्षिक बजेट) रु.	Expenditure up to Falgun Rs. (फाल्गुन सम्मको खर्च) रु.	Expenditure up to Chaitra Rs. (चैत्र सम्मको खर्च) रु.
Salary (तलब)	300,000	180,000	30,000
Dress (पोशाक)	40,000	25,000	10,000
Office expenses (कार्यालय खर्च)	90,000	16,000	6,000
Miscellaneous expenses (विविध खर्च)	25,000	12,000	-
Vehicles (सवारी साधन)	180,000	100,000	50,000
Total (जम्मा)	635,000	333,000	96,000

Additional Information: (थप जानकारी)

- a. Total Revolving fund received Rs. 470,000 (चालुकोष निकास रु. ४७०,०००)
 b. Petty cash balance Rs. 1,000 (सानो नगदी कोष रु. १,०००)
 d. Deposit received Rs. 5,000 (धरौटी प्राप्त रु. ५,०००)
 c. Uncleared amount of advance Rs. 2,000 (फछ्यौट हुन बाँकी पेशकी रु. २,०००)

Required: Statement of Expenditure for the month of Chaitra showing the bank balance [6]

(बैंक मौज्दात देखाई चैत महिनाको खर्चको फाँटवारी)

Ans: Bank balance Rs. 45,000

13. 2069 Supp Set B Q.No. 22

Following information of District Education Office are provided to you:

जिल्ला शिक्षा कार्यालयको निम्न विवरणहरू दिइएको छ :

B.H. No. (नजेट शिरषक नं.)	Budget Head (बजेट शिरषक)	Annual Budget (वार्षिक बजेट)	Expenditure up to Magh (माघसम्मको खर्च)	Expenditure up to Falgun (फाल्गुण सम्मको खर्च)
1.01	Salary (तलब)	200,000	100,000	130,000
1.02	Allowance (भत्ता)	50,000	30,000	40,000
2.02	Communication Charge (संचार महशुल)	20,000	5,000	7,000
2.03	Office expenses (कार्यालय खर्च)	15,000	10,000	11,000
6.01	Furniture (फर्निचर)	13,500	7,500	8,500
6.02	Vehicles (सवारी सधान)	80,000	50,000	-

Additional Information: (थप जानकारी)

- Amount received on revolving fund Rs. 3,50,000.
चालुकोष निकासी प्राप्त रु. ३,५०,०००
- Petty cash balance Rs. 500
सानो नगदीकोष मौज्दात रु. ५००
- Bank Cash Book shown Rs. 5,000 in advance column and Rs. 2,000 in advance clearance column.
बैंक नगदी किताबको पेशकी दिएको महलले रु. ५,००० र पेशकी फछ्यौट महलले रु. २,००० देखायो।

Required:

Prepare monthly expenditure report for the month of Falgun. (फाल्गुण महिनाको फाँटवारी)

Ans: Bank balance Rs. 1,03,000

14. 2069 Set A Q. No. 22

Following information are given (निम्न जानकारीहरू दिइएका छन्):

Budget head (बजेट शिरषक)	Annual budget (वार्षिक बजेट)(Rs.)	Expenditure up to Push (पुषसम्मको खर्च) (Rs.)	Expenditure up to Magh (माघ सम्मको खर्च) (Rs.)
Salaries (तलब)	4,00,000	1,30,000	1,68,000
Electricity and water (विद्युत तथा पानी)	80,000	25,000	30,000
Fuel (इन्धन)	60,000	20,000	25,000
Office material (कार्यालय सामान)	90,000	30,000	40,000
Furniture (फर्निचर)	50,000		25,000
Total (जम्मा)	6,80,000	2,05,000	2,88,000

Additional information:

- Total revolving fund received (चालुकोष निकासी) : Rs. 3,40,000
- Petty cash balance (सानो नगदी कोष) : Rs. 1,000
- Advance salary (फछ्यौट हुन बाँकी तलब पेशकी) : Rs. 10,000

Required: Statement of expenditure showing the bank balance (बैंक मौज्दात देखाई खर्चको फाँटवारी)

Ans: Bank balance Rs. 51,000

15. 2069 Set B Q. No. 22

Following particulars are given (निम्न विवरणहरु दिइएका छन्):

Budget head (बजेट शीर्षक)	Annual budget (वार्षिक बजेट)(Rs.)	Expenditure up to Push (पुषसम्मको खर्च) (Rs.)	Expenditure up to Magh (माघ सम्मको खर्च) (Rs.)
Salaries (तलब)	3,00,000	1,80,000	2,00,000
Allowance (भत्ता)	60,000	30,000	35,000
Rent (भाडा)	72,000	36,000	40,000
Telephone (टेलिफोन)	24,000	12,000	15,000
Office supplies (कार्यालय सामान)	80,000	40,000	60,000
Furniture (फर्निचर)	1,00,000	60,000	60,000
Total (जम्मा)	6,36,000	3,58,000	4,10,000

Additional information:

- Total revolving fund received (चालुकोष निकास): Rs. 4,60,000
- Petty cash balance (सानो नगदी कोष मौज्जात): Rs. 2,500

Required: Statement of expenditure showing balance at bank (बैंक मौज्जात देखाई खर्चको फाँटवारी)

[6]

Ans: Bank balance = Rs. 47,500

16. 2068 Q.No. 22

Following information are given:

Budget head (बजेट शीर्षक)	Annual budget Rs. (वार्षिक बजेट रु.)	Expenditure upto Falgun Rs. (फाल्गुन- सम्मको खर्च रु.)	Expenditure of Chaitra Rs. (चैत्रको खर्च रु.)
Salaries (तलब)	4,50,000	3,00,000	38,000
TADA (दैनिक भ्रमण भत्ता)	50,000	32,000	5,000
Electricity and water (विद्युत तथा पानी)	20,000	15,000	1,000
Miscellaneous (विविध खर्च)	1,40,000	95,000	12,000
Furniture (फर्निचर)	75,000	70,000	-
Machinery and tools (मेशिनरी तथा औजार)	2,25,000	2,00,000	-
Total (जम्मा)	9,60,000	7,12,000	56,000

Additional information (थप जानकारी):

- Total current revolving fund received (चालुकोष निकास) Rs. 9,20,000
- Petty cash fund balance (सानो नगदी कोष मौज्जात) Rs. 1,000
- TADA advance (दैनिक भ्रमण भत्ता पेशकी) Rs. 2,000

Required: Statement of expenditure showing balance at bank.
(बैंक मौज्जात देखिने गरी खर्चको फाँटवारी)

[6]

Ans: Bank balance = Rs. 1,51,000; Cash balance = Rs. 1,000

17. 2068 S Q. No. 22

Following information are given: (निम्न जानकारी दिइएका छन्।)

Budget items (बजेट शीर्षक)	Annual Budget (वार्षिक बजेट)	Expenditure upto Chaitra (चैत्र सम्मको खर्च)	Expenditure of Chaitra (चैत्र महिनाको खर्च)
Salary (तलब)	9,00,000	6,00,000	75,000
Allowance (भत्ता)	1,50,000	1,00,000	10,000
Office supplies			

(कार्यालय सामान)	50,000	30,000	5,000
Rent (भाडा)	1,20,000	96,000	12,000
Furniture (फर्निचर)	80,000	50,000	20,000
Vehicles (सवारी साधन)	2,00,000	1,50,000	-
Total	15,00,000	10,26,000	1,22,000

Additional information:

a. Total revolving fund received Rs. 11,50,000 (चालुकोष निकास र. ११,५०,०००)

b. Petty cash fund balance Rs. 1,500 (सानो नगदी कोष मौज्दात र. १,५००)

Required: Statement of Expenditure showing balance at Bank. (बैंक मौज्दात देखाई खर्चको फाटवारी।) [6]

Ans: Bank balance Rs. 1,22,500

18. 2067 Q. No. 22

The following transactions are given:

Budget head (बजेट शीर्षक)	Annual budget Rs. वार्षिक बजेट	Expenditure upto Magh Rs. माघसम्मको खर्च रु	Expenditure of Falgun Rs. फागुनको खर्च रु
Salary (तलब)	4,00,000	90,000	60,000
Allowance (भत्ता)	8,000	1,800	600
T/DA for transfer दैनिक भ्रमण भत्ता	40,000	8,000	4,000
Office Material कार्यालय सामान	36,000	9,000	4,000
Machinery मेशीनरी	2,80,000	79,000	31,400
	7,64,000	1,87,800	1,00,000

Additional information (थप जानकारी):

(a) Total Revolving Fund received Rs. 4,24,000.

चालुकोष निकास र. ४२४,०००

(b) Petty cash fund balance Rs. 1,000.

महिनाको अन्तमा सानो नगदी कोष मौज्दात र. १,०००

(c) Unclear T/DA advance 2,600.

फछ्यौट हुन बाँकी दैनिक भ्रमण भत्ता पेशकी र. २,६००

Required: Statement of Expenditure showing the Bank Balance.

Ans: Bank balance = Rs. 135,200

19. 2067 S Q. No. 22

Following information are given:

Budget head बजेट शीर्षक	Annual budget (Rs.) वार्षिक बजेट (रु.)	Expenses (Rs.) माघ महिनाको खर्च (रु.)	Budget Balance (Rs.) बजेट बाँकी (रु.)
Salary (तलब)	200,000	20,000	80,000
Allowance (भत्ता)	30,000	5,000	10,000
Rent (भाडा)	60,000	10,000	20,000
Office supplies (कार्यालय सामान)	30,000	3,000	7,000
Telephone (टेलिफोन)	20,000	2,000	6,000

Additional information:

a. Total revolving fund received Rs. 310,000 चालुकोष निकास र. ३१०,०००

b. Petty cash fund balance Rs. 1,000 सानो नगदी कोष मौज्दात र. १,०००

Required: Statement of expenditure showing balance of bank

(बैंक मौज्दात देखाई खर्चको फाटवारी)

Ans: Bank balance Rs. 92,000, Cash balance Rs. 1,000

20. 2066 Q.No. 22

Following information are given निम्न जानकारी दिइएका छन्:

Budget head (बजेट शीर्षक)	Annual budget (वार्षिक बजेट) Rs.	Expenditure upto Kartic (कार्तिकसम्मको खर्च) Rs.	Expenditure of Marga (मार्गको खर्च) Rs.
Salary (तलब)	3,50,000	1,60,000	30,000
TA/DA (Programme) दैनिक भ्रमण भत्ता (कार्यक्रम संचालन)	30,000	-	15,000
Office materials (कार्यालय सामान)	40,000	15,000	5,000
Furniture (फर्निचर)	30,000	20,000	-
Rent (भाडा)	60,000	20,000	5,000
	5,10,000	2,15,000	55,000

Additional information (थप जानकारी):

- a. Total revolving fund received चालु कोष निकास र. 4,20,000
 b. Petty cash balance सानो नगदी कोष र. 500
 c. Uncleared advance for Rent फछ्यौट हुन बाँकी भाडा पेशकी र. 5,000

Required: Statement of expenditure showing the bank balance (बैंक मौज्जात देखाई खर्चको फाट्यारी) [6]

Ans: Bank balance Rs. 1,49,500; Cash balance Rs. 500

21. 2065 Sup. Q.No. 22

Following information are given:

Budget Head	Annual Budget	Expenses of Chaitra	Budget Balance
Salary (तलब)	3,00,000	25,000	75,000
Allowance (भत्ता)	48,000	4,000	12,000
Office supplies (कार्यालय सामान)	60,000	5,000	15,000
Furniture (फर्निचर)	72,000	-	22,000

Additional information (थप जानकारी):

- a. Total revolving fund received Rs. 3,90,000 चालु कोष निकास र. ३,९०,०००
 b. Petty cash fund balance Rs. 1,500 सानो नगदी कोष मौज्जात र. १,५००
 c. Uncleared advance on furniture Rs. 5,000 फछ्यौट हुन बाँकी फर्निचर पेशकी र. ५,०००

Required: Statement of expenditure report to find out bank balance (बैंक मौज्जात देखाई खर्चको फाट्यारी) [5]

Ans: Bank balance Rs. 32,500; Cash balance Rs. 1,500

22. 2064 Q. No. 22

Following information are given:

Budget head	Annual budget Rs.	Expenditure upto Baishakh	Expenditure of Jestha Rs.
Salary	1,00,000	70,000	10,000
TA/DA	20,000	14,000	2,000
Office materials	12,000	8,000	1,000
Rent	10,000	8,000	500
Furniture	30,000	22,000	4,000

Additional information:

- i. Total imprest fund received Rs. 1,60,000
 ii. Petty cash balance Rs. 500
 iii. Uncleared TA/DA advance Rs. 5,000
 iv. Deposit received from contractor Rs. 6,000

Required: Statement of expenditure report for the month of Jestha [6]

Ans: Bank balance Rs. 26,000 and cash balance Rs. 500

23. 2064 Q. No. 22 [Supplementary]

Following information are given: निम्न जानकारीहरू दिइएका छन्

Budget Head बजेट शीर्षक	Annual budget वार्षिक बजेट Rs.	Expenditure up to Marga सागमहितासम्मको खर्च Rs.	Expenditure of Poush पौषमहिताको खर्च Rs.
Salary तलब	2,00,000	70,000	20,000
Allowance भत्ता	20,000	8,000	2,000
TADA भ्रमण भत्ता	40,000	14,000	4,000
Office materials कार्यालय सामान	24,000	8,000	2,000
Rent भाडा	20,000	10,000	1,000
Furniture फर्निचर	60,000	30,000	8,000

Additional information:

(i). Total Imprest Fund received Rs. 2,00,000

जम्मा चालुकोष निकासी रु. २,००,०००

(ii) Petty cash balance Rs. 500

सानो नगदीकोषमा रु. ५०० छ।

(iii) Unlearned furniture advance Rs. 10,000

फर्निचर पेशकी रु. १०,००० फछ्यौट हुन बाँकी छ।

Required: Statement of expenditure report for the month of Poush.

[6]

पौष महिनाको खर्चको फाटवारी

Ans: Bank balance Rs. 22,500; Cash balance Rs. 500

24. 2063 Q. No. 22

The following particulars are given: निम्न विवरणहरू दिइएका छन्:

Annual Budget (Rs.)	Budget items	Expenditure up to Bhasdra (Rs.)	Expenditure of Ashwin (Rs.)
वार्षिक बजेट (रु.)	बजेट शीर्षक	भाद्रसम्मको खर्च	आश्विनको खर्च
426,000	Salary तलब	66,000	63,000
24,000	Allowance भत्ता	4,000	2,000
40,000	Office suppliers कार्यालय सामग्री	8,000	4,000
60,000	Other materials अन्य सामग्री	16,000	10,000
48,000	Furniture फर्निचर	20,000	8,000
8,000	Contingencies सेपरी	-	-
606,000	Total जम्मा	114,000	87,000

Additional information थप जानकारी

a. Total imprest fund received - Rs. 215,000

जम्मा सोधभर्ना कोष प्राप्त रु. २१५,०००

b. Petty cash fund balance - Rs. 1,000

सानो नगदी कोष मौज्जात रु. १,०००

c. Unclear furniture advance - Rs. 8,000

अफछ्यौट फर्निचर पेशकी रु. ८,०००

Required: Statement of expenditure showing balance at bank.

[6]

बैंक मौज्जात देखाई खर्चको फाटवारी तयार पार्नुहोस्।

Ans: Bank balance Rs. 13,000 and cash balance Rs. 1,000

25. 2062 Q. No. 21

The following information are given:

Budget Head	Annual Budget	Expenses upto Falgun	Expenses upto Chaitra
Salary	300,000	180,000	210,000
Allowances	40,000	25,000	35,000
Telephone charges	90,000	16,000	22,000
Office materials	25,000	12,000	13,000
Furniture	20,000	16,000	16,000
Vehicles	60,000	-	50,000

Additional information:

- (a) Amount received on revolving fund Rs. 370,000
 (b) Petty Cash balance Rs. 500
 (c) On 2059 Chaitra, advance shown by advance column on bank cashbook Rs. 3,000 and clearance Rs. 1,200.

Required: Prepare monthly expenditure report for the month of Chaitra showing net expenditure and bank balance.

[5]

Ans: Balance of bank Rs. 23,500

26. 2061 Q. No. 24

Following information are given:

Budget Head	Annual Budget (Rs.)	Expenditure upto Bhadra (Rs.)	Expenditure of Aswin (Rs.)
Salary	200,000	80,000	30,000
Allowance	10,000	6,000	1,000
Rent	50,000	20,000	4,000
Office suppliers	50,000	25,000	4,000
Furniture	70,000	20,000	—

Additional information:

Total revolving fund received Rs. 200,000;

Petty cash fund balance Rs. 1,000;

Deposit from furniture supplies Rs. 5,000

Required: Statement of expenditure for the month of Kartik showing: (a) Amount of bank balance. (b) Budget release in each budget head. (c) Budget balance in each budget head. (d) Total expenditure upto Kartik in each budget head.

[1+1+1.5+1.5]

Ans: (i) Bank balance Rs. 14,000 (ii) Total expenditure Rs. 190,000