

ljzióls/0f tflnsf, @)^%

sfofho ; -rfng / nÿf

; do M@ 306f !% ldgð

køff's M&%

pTtloff's M@S

Psf0	kf7ðj :t'	1fg / afÿ (Knowledge and understanding)			køff (Application)			pRr blftf (Higher Ability)			hDdf kZg ; aVof	c^a\$ ef/
		clt 5fðf] pTt/ cfpq]	5fðf] pTt/ cfpq]	nfd] pTt/ cfpq]	clt 5fðf] pTt/ cfpq]	5fðf] pTt/ cfpq]	nfd] pTt/ cfpq]	clt 5fðf] pTt/ cfpq]	5fðf] pTt/ cfpq]	nfd] pTt/ cfpq]		
!=	sfofho sfofj lw		!								!	%
@=	knf0ln ^a		!								!	%
#=	Jofkf/	!						!			@	^
\$=	ljTtlo ; :yf	!		!							@	!!
%=	; Gthg k/Llfðf					!					!	%
^=	clGtd vftf	!				@					#	!!
&=	; /sf/l nÿf køffnl	!							!		@	^
*=	ufZj /f ef/								!		!	!)
(-!!	a}S gubl lstfa, ahð lx; fa / df:sðf/l	!							!		#	!^
	hDdf	%	@	!		#	@		#		!^	&%

kZgsf lsl; d	; flwg]kZg ; aVof	pTt/ lbgkg]kZg ; aVof	hDdf c^a\$ ef/	; do lj efhg
clt 5fðf]pTt/ cfpq] kZg	%	%	!x%=%	(ldgð
5fðf]pTt/ cfpq]kZg	*	*	%x*=\$)	&@ ldgð
nfd]pTt/ cfpq]kZg	#	#	!)x#=#)	;% ldgð
hDdf	!^	!^	&%	@ 306f !% ldgð

प्रश्नसंख्या 5s लातलो स्तोत्रो ; -रिंग / नयि
(Optional Office Management & Accountancy)

Set - 1

; do M@ 306f !% ldgđ

kOff{S M&%
pTtlOff{S M@\$

k/Llffyl{x n]lb0Psf]lgbZgsf cfwf/df cf{g}z}ldf l; hgflds pTt/ lbgkg]5 .

; dX - 'S' (Group-'A')

tnsf kZgx;sf]Ps jfSodf pTt/ lbgkf] W

%x!=%

Answer the following question in one sentences:

!= GATT sf]k/f xk nVgxf] \.

Write the full form of GATT

@= gkfnsf]klxf]a}S sg xf]?

Which is the first Bank of Nepal?

#= vbgkfifnf0{j f; nftdf s; /L ; dfof]hg ul/65 <

How is the net profit adjusted in Balance Sheet?

\$=lhNnfl:yt ; /sf/L sfoffhosf]cfGt/s nVf k/Llfof s; n]ub5 <

Which institution performs internal audit of District Level of Government Offices?

%= ahđ lx; fasf sg}b0{cfđf v08x;sf]gfd nVgxf] \.

Write any two parts of Budget sheet.

; dX 'v' (Groups- 'B')

tnsf kZgx;sf]5f]pTt/ lbgkf] W

***x%= \$)**

Answer the following questions in short:

^= l6Kk0flsf] cy{x nVl of] tof/ ubf{Wofg lbgkg] sg} rf/ cfđf aBfx; nVgxf] \.

9+8=2

What is Tippani ? Mention any four points to be considered while drafting it .

&= w/ftn krf0ln^a s]hf0{elg65 < o; sf rf/ cfđf krf0bf / rf/ cfđf akrf0bfx; pNnV ugxf] \. 9+8=2

What is Horizontal Filing? Mention its four advantages and four disadvantages.

*= Jofkf/ lsg cfj Zos x65 < :j bZl Jofkf/sf sg}rf/ cfđf lj lwx;af/]5f]s/ldf j Ofđ ugxf] \. 9+8=2

Why Trade is necessary? Explain any four procedures of Home Trade in brief.

(= ; /sf/l ; }tfd n\yf k/lifof lsg cfj Zos 5 < cf\l/s n\yf k/lifof / cl\td n\yf k/lifofsf lardf /x\sf rf/ cf\l le\gtfx; pNn\y ug\kf] \ !±\$ = %

Why Auditing is necessary in Government Accounting? Differentiate in four points between Internal Audit and Final Audit.

!)= a\}S gubl l\stfa e\gfn]s]ale\65 < o; c\ftu\ ; dfj \ xg]sg\}ltg cf\l v\ftfx;af/] ; a\k\df j of\g ug\kf] \ @±# = %

What do you mean by Bank Cash Book ? Describe in brief any three accounts which is included it.

!!= tn lbOPsf] ljj /ofx;af6 /fd P68 Zof\ kf|=sf] cf=j=@)&)÷)&! cfiff9 d; f\tsf] ; Gthg k/lifof tof/ ug\kf] \ %

Prepare a Trial Balance of Ram & Shyam Pvt. Ltd. for the fiscal Year ended Asar 2070/071 from the following particulars.

k\l (Capital)	1,50,000
laj \ (Sales)	4,00,000
k\k\ xgkg\lan (Bills Receivable)	50,000
a\}S; {(Bankers)	50,000
v\l/b lkmtf{(Purchase Return)	20,000
v\l/b (Purchase)	3,00,000
df\l\bf\ (Stock)	1,70,000
Jofkf/ vr{(Trade Expenses)	1,00,000

!@= lgDg ln\vt sf/f\af/x;sf cfwf/df hf\zl k\lgf/ p\b\l\ kf|=sf] cf=j=@)&)÷)&! sf]gfk\if gf\$; fg lx; fa v\ft tof/ ug\kf] \ %

From the following particulars prepare a profit and loss account of Joshi Furniture Industry Pvt. Ltd. for the Fiscal Year 2070/071.

sh gf\$; fg (Gross Loss)	2,00,000
3/ ef8f (House rent)	30,000
laj \ vr{(Selling Expenses)	40,000
Aofh k\k\ (Interest received)	15,000
sld; g k\k\ (Commission Received)	3000
d; n\Gb (Stationary)	25,000
tna (Salary)	70,000

56 kft (Discount received) 7,000
 != lgdg sf/faf/x;sf cwf/df XYZ sDkgl[sf]@)! ; fn ciff9 d; fgt[sf]j f; nft tof/ kfgxf] %

Prepare a Balance Sheet of XYZ Company as on last of Asar 2071 from the following particulars:

kFl (Capital)	3,50,000
vb gfkrf (Net profit)	80,000
; fx' (Creditors)	1,00,000
gub dfj bft (Cash in Hand)	40,000
d]; g/l Cfjhf/ (Machinery Equipment)	1,10,000
3/ tyf hluF (Land and Building)	2,30,000
kFl lkmtf{(Drawing)	30,000
kfpgkg]lan (Bills Receivable)	1,20,000

;dX 'u' (Group 'C')

tnsf kZgsf]nfd]pIt/ lbgxf] %

!)x#=#)

Give long answers to the following questions:

!\$= ladf eg\$]s]xf]< hlj g ladfsf k\$]x;af/]j Ofg ugxf] \

२.५+७.५= १०

What is Insurance? Describe about types of Life Insurance.

!%= lhNnf kZf; g sfofno, eStk'/df ePsf lgdg lnvt sf/faf/x;sf]ufZj f/f efj/ - d=n]krf=g+) _ tof/ kfgxf] \ !)

Prepare Goshware Vouchers (A.G.F. No. 10) on the basis of following transactions of District Administration Office, Bhaktapur

-s_ ldlt @)&!÷%÷! df rfn' sf]f lgsf; f :j z k z = *,),,))/- gkfn /fi6«a»sdfkmt kft eof].

On 2071/5/1 received Rs.8,00,000 as revolving fund through Nepal Rastra Bank.

-v_ ldlt @)&!÷%÷@ df sd{f/lx;nf0{nuf, hTtf tyf 6fk vl/b u/afkt /fd :6f] f0{ r]g+)@! af6 z = !, %,)) ÷- eStfgl lb0of].

On 2071/5/2 Rs.1,50,000 paid to Ram Stores through cheque no.021 for purchasing clothes, shoes and caps for office staff.

-u_ ldlt @)&!÷%÷@ df :6f] lsk/ /fd >ij7nf0{blgs edof vr\$fnflu rjg+)@@ af6
 2= @),))) ÷- k]sl lb0of].

On 2071/5/3 Store-keeper Ram Shrestha was paid Rs. 20,000 as an advance for daily travelling expenditures through cheque no.022.

-3_ ldlt @)&!÷%÷\$ df >fj of dlxgfsf] tna 2= @),))) ÷- dW0] S=; ≠ sfj] 2=
 @),))) ÷- / cfos/ 2= %,))) ÷- s6df u/l afEl /sd rjg+)@# af6 lj t/of
 ul/of].

On 2071/5/4 total salary for the month of Shrawan Rs. 2,00,000 was distributed after deducting Rs.20,000 as provident fund and Rs.5,000 as income tax and balance was distributed by cheque no. 023.

-a_ ldlt @)&!÷%÷% df :6f] lsk/ /fd >ij7n] edof ;DkGg u/l k] ug{ ePsf] 2=
 @%,))) ÷- blgs edof vr\$fl an ljj/ofcg' f/ a9l vr{2= %,))) ÷- rjg+)@\$
 af6 eStfgl lb0{lghsf]k]sl kmof ul/of].

On 2071/5/5 as excess amount of Rs,5,000 was paid by cheque no. 024 to the Store-keeper Ram Shrestha in order to settle the TADA as shown in settlement of expenditure of Rs.25,000.

!^= lhNnf lzlff sfoffo, uNdldf ePsf] vr\$fl ljj/of lgDgcg' f/ 5 M
 !)

The detail of expenses in District Education Officer, Gulmi are as follows.

ah /sd g# Budget Head No.	ah /sd÷zlif\$ Budget Heads	j flif\$ ljlgofhg -2= Annual appropriation (Rs)	efb Ddsf]vr{ -2= Expenditure up to Bhadra (Rs.)	c; flhsf]vr{ -2= Expenditure of Asoj (Rs.)
21111	tna (Salary)	6,00,000	1,00,000	50,000
26612	edof vr{(Travelling Allowance)	75,000	15,000	3,000
22311	sfoffo ; DaGwl vr{ (Office expenses)	35,000	10,000	2,000
22121	3/ ef8f (House Rent)	1,20,000	20,000	10,000

22711	ljljw vr{ (Miscellaneous expenditure)	18,000	3,000	1,500
29311	knlgf/ tyf lknsr; { (Furniture & Fixtures)	40,000	16,000	4,000
	hDdf -Total _	8,80,000	1,64,000	70,500

yk hfgsf/l (Additional information)

-s_ hDdf rfn'sf]f lgsf; f 2= #,))))) ÷-

(Total Revolving fund released Rs.3,00,000)

-v_ kmof xg afEl knlgf/ k]sl 2=!))))) ÷- b]V65 .

(Advance for Furniture Rs. 10,000 is not cleared)

-u_ ; fg]gubl sf]f 2= #,))))) ÷- sf]:yfkf ePsf]5 .

(Petty cash fund of Rs. 3,000 established.)

lgDg lnvt s'fx 2 pNny u/l @)&! c; fh dlxgfs]vr{f]knf6af/l tof/ ugxf] \.

Prepare Statement of Expenditure for the month of Asoj,2071, showing the following information.

- c; fh d; fgt; Ddsf]ah 2 lgsf; f (Budget release upto Asoj) #
- c; fh dlxgf; Ddsf]sh vr{(Total expenditure upto Asoj) @
- ah 2 afEl (Balance of budget) @
- k]sl s6f0{vb vr{(Net expenditure) !
- a 2\$ df]bft (Bank Balance) @

pIt/ sl-hsf (Marking Scheme)

Set 1

k]g=	pIt/	c^s
!=	GATT sf]k/f 2k General Agreement on Tarrifs and Trade xf].	!
@=	gkfn]k]xnf]a 2\$ gkfn a 2\$ ln=xf].	!
#=	j f; nftsf]kFl tyf bfloTj v08df kFl df vb gkfn hfB} ; dfofhg ul/G5 .	!

\$=	lhNnfl:yt ; /sf/l sfofhosf]cfGtI/s n\yf k/LIfof sfif tyf n\yf lgoGqs sfofhon]ub\$.	!
%=	j flif\$ lj lgof]hg, lgsf; f / vr{v08dWo]sg}b0{n\ydf	!
^=	l6Kk0flsf]; xl kl/rosf nflu ! c ^a \$ lbg] of]tof/ ubf{Wofg lbgkg]sg}rf/ cf}f s/fx ₂ n\ydf -s_ hg lj ifosf] l6Kk0fl n\vg] xf] ; f] ; d:ofsf] 5f}S/L lj j /of :ki6 pNn\y ugk5{. -v_ lg0f6 u/fpg vf]hPsf] lj ifodf k}Int P}g, lgod / lg0f6 ugk5] glt ; DaGwl a}fx ₂ ; }sf]; DaGw :yflkt ul/gk5{. -u_ k/}sf] ; d:of vhf0{ lj Zn}f0f u/} jf:tlj stf k}tt ugk5 . /fo n\vg] clwsf/ k}kt JolStn]lg0f6 ug]cfwf/sf]pkoSt ; }mfj lbgk5{. -3_ l6Kk0fl n\yf k}tt ul/Psf] s/fx ₂ vNg] k}f0ft sfuhft j}ds ;kn] kl-hsf agf0{/fVgk5{. cyj f o:t}cf; osf cGo \$ s/f n\ydf \$ c ^a \$ lbg].	
&=	w/ftn knf0ln ^a sf]; xl kl/rosf nflu ! c ^a \$ lbg] rf/ cf}f knf0bf / rf/ cf}f a}knf0bf n\ydf *x)-% b/n]\$ c ^a \$ k}fpg ug] knf0bf₂ M -s_ ;/n -v_ knf0n k}Ttf nufpg ; lhnf] -u_ sfuh kq ; /lft xg] -3_ sd vlr}f] - ^a _yf} }7fpFcf]u6g] a}knf0bf₂ M -s_ larsf]sfuh lgsfNg ck7}f/f] -v_ knf0n jf sfuh len}g ; do a9l nflg] -u_ csf]JolStnf0{knf0n k}Ttf nufpg uxf] -3_ j}d ldnfpg uxf] - ^a _sfuhdf K}fn k}bf{c ^a \$ jf clf/df K}fn kg]8/	
*=	Jofkf/ cfj Zos kgf}f pkoSt sg)! sf/of n\ydf ! c ^a \$ lbg] :j b}l Jofkf/sf]sg}rf/ cf}f lj lwx ₂ n\y j 0fg u/df \$ c ^a \$ lbg] lj lwx₂ M -s_ ;f}k5 -v_ dNo; }l -u_ vl/b cfb}z -3_ dfn ; fdfg ; ^a \$ng - ^a _dfn ; fdfg Kofls ^a -r_ dfn ; fdfgsf]9] fgl -h_ lahs	
	; /sf/l ; }tdf n\yf k/LIf0fsf]cfj Zostf xg}sf]sg)! sf/of	!±\$

(=	nÿðf ! c ^a \$ lbg]			
	leGgtfx;			
	cfGtl/s nÿf k/lifof / clGtd nÿf k/lifof lardf rf/ cfðf			
	leGgtf nÿðf \$ c ^a \$ lbg]			
	Jofj ; flos sfoffnodf cfGtl/s nÿf k/lifof Joj ; fos}sd{f/láf/f ul/G5 .		clGtd nÿf k/lifof ; fwf/of ; efaf6 tf]sPsf] /lh:68{ nÿf k/lifsaf6 ul/G5 .	
	cfGtl/s nÿf k/lifssf] stfo / bfloTj Joj :yfksn]lgwf{of ub5 .		clGtd nÿf k/lifssf]stfo / bfloTj n]nÿf]sf] ; Totf kðfloft ub5 .	
cfGtl/s nÿf k/lifsn] kfoM sfoffno kðv]sf] ; xof]ulsf ; kdf sfo{ub5 .		clGtd nÿf k/lifsn]ltglx;sf] sfoðf lgoGqssf ; kdf sfo{ub5 .		
cfGtl/s nÿf kl/lifof uNtl ; wfgI / ; eifj lbg]pb]Zon]ul/G5 .		clGtd nÿf k/lifof uNtl kTtf nufpg] / bf]lnf0{sf/afxl ug]pb]Zon] ul/G5 .		
o:t}cfzosf sg}rf/ cfðf km/s bÿvPdf k]ossf nflu)=% sf b/n]\$ c ^a \$ kðfg ugI.				
!)=	; /sf/l sfoffnox;df gubsf] b?kof] tyf lxfldgf xg glb0{ gubsf] plrt kðf] tyf lgoGqof ug]sf nflu gofF; }tf kðflndf Joj :yf ul/Psf]kðv vftfnf0{ a} \$ gubl lsfaf elgG5 . cyfj o:t}cfzosf]kl/efiff lbPdf @ c ^a \$ kðfg ugI a} \$ gubl lsfadf ; dfj z xg]vftfx; lgDg lnlt 5gM != gub jf txlan df]bft @= a} \$ jf dfn df]bft #= ahð vr{vftf \$= k]sl vftf %= lj]w vftf ol % vftfx;d]wo} sg}ltg cfðf vftfx;sf] JofVof u/}f k]o\$ vftfx;sf] JofVofsf nflu ! ÷ ! sf b/n]ltg c ^a \$ kðfg ugI.			
!!=	/fd PG8 Zofd sDkgl ; Gthg k/lifof cf=j=@)&)÷)&! cfiff9 d; fGt			
j #	lj j /of	vf=kf=	8j/sd -	qm/sd -?_
; +		g+	?_	
!=	kFl (Capital)			1,50,000
@=	laj (Sales)			4,00,000
#=	k]k]t xgkg]lan (Bills Receivable)		50,000	
\$=	a} \$; {(Bankers)			50,000

%=	vl/b lkmtf{(Purchase Return)		20,000
^=	vl/b (Purchase)	3,00,000	
&=	dfj/bft (Stock)	1,70,000	
*=	Aofkf/ vr{(Trade Expenses)	1,00,000	
	hDdf (Total)	6,20,000	6,20,000

pko\$ t h:t}gdgf; lxt 8]a6, j 86 / hf\$ ldnđf % c^a\$ aBf dfq ldnđf k[o\$sf])=% sf b/n] c^a\$ lbg]

!@=	hfzl kmgf/ pbdfj kfhn= gfkf gf\$; fg lx; fa vftf @)&! cfiff9 d; fgt			
	8j		qmj	
	ljj/of	/sd -?=_	ljj/of	/sd -?=_
	sh gf\$; fg (Gross Loss)	2,00,000	Aofh kfk t (Interest received)	15,000
	3/ ef8f (House rent)	30,000	sld; g kfk t (Commission Received)	3,000
	laj v r{(Selling Expenses)	40,000	5b kfk t (Discount received)	7,000
	d; nGb (Stationary)	25,000		
	tna (Salary)	70,000	vb gf\$; fg (Net Loss)	3,40,000
hDdf (Total_	3,65,000	hDdf (Total_	3,65,000	

vb gf\$; fg 3,40,000 ; lxt 8]a6 j 86 klfsf abfx; ldnđf aBf dfq ldnđf k[o\$sf])=% sf b/n] c^a\$ lbg]

!#=	XYZ sDkgI j f; nft @)&! cfiff9 d; fgt			
	kFl tyf bfloTj	/sd -?=_	; DkItt	/sd -?=_
	kFl (Capital) 3,50,000		gub dfj/bft (Cash in Hand)	40,000
	vb gfkf (Net profit) 80,000 4,30,000	4,00,000	dj; g/l cfjhf/ (Machinery Equipment)	1,10,000
	kFl lkmtf{ 30,000			
	; fx' (Creditors)	1,00,000	3/ tyf hluf (Land and Building)	2,30,000
		kfpgkgfln (Bills Receivable)	1,20,000	

%

	<i>hDdf (Total_</i>	<i>5,00,000</i>	<i>hDdf (Total_</i>	<i>5,00,000</i>	
<i>dfly lbOP h:t}aBf / hfB ldnDf</i>					
; dX .ul (Group .Cl)					
!\$=	<p>dflg; sf]hlj gdf xg]clglZrttf, c; dy{f, j [Wfj :yf, 36gf, dTo' h:tf cflb sf/Ofn]ubf{kg{cfly\$ sl7gf0sf lj ?bwdf ckgf0g]; /lffsf]pkfonf0{ladf elg65 . jf c6o l7s pTt/ cfPdf @=% c^a\$</p> <p>hljg lj dfsf k\$ f/x</p> <p>-s_ ; fj lws hlj g ladf -v_ cflhjg hlj g ladf -u_ afnaRrfsf]lzlff / lj j fx ; DaGwl ; fj lws hlj g ladf -3_ Dofbl hlj g ladf -a_ culd eStfgl ; fj lws hlj g ladf pko\$t k\$ f/ nyl JofVof u/df &=% c^a\$ aBf dfq nyl df k[o\$sf])=% b/n]c^a\$ lbg]</p>				
!%=	<p>-s_ 8} gkfn /fi6<a} \$ * , , , ,)))) ÷ - j # rfn' sf]f lgsf; f * , , , ,)))) ÷ - -rfn' sf]f lgsf; f kfl t_ @ ! ! @ ! , % , , ,)))) ÷ - -v_ 8} j =v= kf] fs @ ! ! @ ! , % , , ,)))) ÷ - j # gkfn /fi6<a} \$! , % , , ,)))) ÷ - -sd{f/lnf0{nuf, hTtf / 6fkl vl/b u/l r\$ g=) @! af6 eStfgl lb0of] . _ -u_ 8} :6f] lsk/ /fd >]7, @ ^ ! @ @ , , , ,)))) ÷ - blgs edOf vr{k]sl j # gkfn /fi6<a} \$ @ , , , ,)))) ÷ - -:6f] lsk/ /fd >]7nf0{blgs edOf vr\$ nflu r}g=) @ @ dfkm k]sl lb0of] . -3_ 8} j =v= tna @ ! ! ! @ , , , ,)))))))) ÷ - j # s=; =sf]f s6dl @ , , , ,)))))))) ÷ - j # cfos/ s6dl % , , , ,)))))))) ÷ - j # gkfn /fi6<a} \$! , & % , , ,)))))))) ÷ - -sd{f/lx_ sf] >fj Of dlxgfsf] tna lj t/Of ul/of] _ -a_ 8} a=v= edOf vr{ @ ^ ! @ @ , , , ,)))))))) ÷ - j # :6f] lsk/ /fd >]7, blgs edOf vr{k]sl kmof @ , , , ,)))))))) ÷ - j # gkfn /fi6<a} \$ -:6f] lsk/ /fd >]7sf] blgs edOf vr{k]sl kmof ul/of] . _ dfly lbOP h:tf] ldnDf k[o\$sf] @ sf b/n]c^a\$ lbg]</p>				
					!)

!^	c; f]h dlxgfs] vr{ Exp. of Asoj	c; f]h dlxgf ; Ddsf] lgsf; f Released up to Asoj	ahø /sd g= Budg et Head No.	ahø /sd÷zlif\$ Budget No.	hDdf ahø lj lgof]h g Annual Appropri ation	c; f]h dlxgf ; Ddsf] vr{ Expendit ure of up Asoj	ahø j f]l Budget Balance	!)
	50,000	1,00,000	21111	tna (Salary)	6,00,000	1,50,000	4,50,000	
	3,000	15,000	26612	eøof vr{ eøof vr{ (Travelling Allowance)	75,000	18,000	57,000	
	2,000	10,000	22311	sfoff]o ; DaGwl vr{ (Office expenses)	35,000	12,000	23,000	
	10,000	20,000	22120	3/ Eff8f (House Rent)	1,20,000	30,000	90,000	
	1,500	3,000	22711	lj lj w vr{ (Miscellane ous espenditure)	18,000	4,500	13,500	
	4,000	16,000	29311	knlgf/ tyf lkn8r; { (Furniture & Fixtures)	40,000	20,000	20,000	
	70,500	1,64,000		hDdf (Total)	8,80,000	2,34,500	6,45,500	

		1,36,000		Rfn\$ffj j f\$L (Revolving Fund Balance)			
70,500	3,00,000		sh hDdf (Grand Total)	8,88,000	2,34,500	6,53,500	

<p>sf]sf]cj :yf -Position of Fund_</p> <p>c; fh; Dddf k\$kt hDdfhDdl lgsf; f M3,00,000 a}\$ dfHbft M 62,500</p> <p>c; fh; Dddf ePsf]hDdfhDdl vr{ <u>2,34,500</u> txlan dfHbft M <u>3,000</u> 65,500 65,500</p> <p>kn\$bf\$ xg af\$L k]sl 10,000</p> <p>vb vr{-k]sl s6f0{ 2,24,500</p> <p>k] ugIM=====bhf{Mny/fkfn ldlit M@)&!÷)^÷)&</p> <p>; b/ ugIM=====bhf{Msf0fo k\$V ldlit M@)&!÷)^÷)&</p> <p>-s_ c; fh; Ddsf]hDdf lgsf; f 3,00,000</p> <p>-v_ c; fh; Ddsf]hDdf vr{ 2,34,500</p> <p>-u_ ah\$ af\$L 6,53,500</p> <p>-3_ vb vr{ 2,24,500</p> <p>-a_ a}\$ dfHbft 62,500</p> <p>pko\$tcg; f/ ; a}ldnfP/ agfPdf !) c^\$ lbg]</p>							
---	--	--	--	--	--	--	--

PR5s lātlo sfoffo ; -rfng / nŷf
(Optional Office Management & Accountancy)

Set - 2

; do M@ 306f !% ldgđ

kOff{S M&%
pQlOff{S M@\$

k/lffyl{z n}lb0Psf]lgbzgsf cfwf/df cfçg}zđldf l; hçffds pŷt/ lbgkg]5 .

; dX - 'S' (Group-'A')

tnsf kZgx; sf]Ps jfSodf pŷt/ lbgxf] W

%×!=%

Answer the following question in one sentences:

!= gkfn]lj Zj Jofkf/ ; aŷ7gsf]; b:otf slxn]kŷt uŷof]<

When did Nepal become a member of World Trade Organization? Write year, month and day in A.D.

@= gkfn /fi6aŷSsf]:yfkf slxn]eof]< ; fn, dlxgf / ut]lj =; ðdf pNnŷ ugxf] \.

When was Nepal Rastra Bank established? Mention year, month and day in B.S.

#= xŷ; egŷf]s]xf]<

What is depreciation.

\$= /sf/l sfoffodf kŷf] ul/g];]tf kŷf/dfx; sç sfoffon]tof/ u5{<

Which office does prepare accounting forms used in government offices?

%= aŷS gubl lsfadf ; dfj z xg]sg]b0{vftfx; sf]gfd pNnŷ ugxf] \.

Mention the name of any two accounts included in Bank Cash Book.

; dX 'v' (Groups- 'B')

tnsf kZgx; sf]5f]pŷt/ lbgxf] W

***×%= \$)**

Answer the following questions in short:

^= kŷt] đg egŷf] s] xf]< of] tof/ kŷf{ Wofg lbgkg] sç] rf/ cfçf s/fx; pNnŷ ugxf] \. 9+8=8

What is Report? mention any four points to be considered while drafting it.

&= ; aŷffds kŷf]ln^a lj lwsf] kl/ro lb0{o; sf rf/ cfçf kŷf] / rf/ cfçf aŷf]nŷ nŷgxf] \. 9+8=8

Introduce numerical filing method and write any four advantages and any four disadvantages.

*= Jofkf/ lsg ul/G5 < j 0]zS Jofkf/sf sg}rf/ cf0f lj lwx2sf]j 0d} 6 aofg ugxf] \.
 9+8=4

Why Trade is necessary? Explain any four procedures of Home Trade in brief.

(= gofF; }tf k0ffnl lsg dxTTj k0f{5 < s0b|0 :t/ ;}tf / sfo{; ~rfng :t/ ;}tf
 larsf sg}ltg leGgtx2 pNny ugxf] \ @±# = %

Why new accounting system is important? Mention any three differences between central and operating level accounting.

!)= ; /sf/l sfoffnodf ah0 lx; fa lsg tof/ ul/G5 < 0; sf lj leGg v08x2sf]dxTTj :ki6
 kfgxf] \ @±# = %

Why budget sheet is prepared in government office? Clearly state the importance of different parts of it.

!!= lb0Psf] lj j /0fsf cfwf/df d]l PG8 sDkgl, emkfsf] @)&@ c; f/ #@ ut\$] ; Gthg
 k/lifof tof/ kfgxf] \ %

Prepare Trial Balance of Mechi and Co. Jhapa on 32 Asar 2072 based on the given particular.

kFl (Capital)	400,000
kmg{/ (Furniture)	200,000
laj 0 kmtf{(Sales return)	100,000
vl/b (purchase)	5,00,000
kfpkgg]lan (bills receivable)	50,000
laj 0 (Sales)	6,00,000
sfoffno vr{(Office expenses)	200,000
a0\$ clwlj sd{(Bank overdraft)	50,000

!@= tnsf lj j /0fx2af6 kzklt kmg{/ xfp; sf] @)&@ c; f/ #) ut\$]gfkf gf\$; fg vftf
 tof/ kfgxf] \ %

Prepare profit and loss account of Pashupati Furniture House as on 30th Asar 2072 from the following particular.

sh gfkf (Gross Profit)	6,00,000
tna (Salary)	1,10,000
n}f k/lifof zNS (Audit fee)	15,000
lj 1fkg (Advertisement)	25,000

s/ b:t/ (Tax Dastur)	10,000
v/a C0f (Bad debts)	5,000
nfez kfk (Divident received)	40,000
aflx/l 9j fgl (Carriage outward)	7,000

!# = lgDg sf/faf/x; sf cfwf/df P; =cf/ sDk;S; sf]@)&@ c; f/ #) ut\$]af; nft tof/ ugxf] \ %

Prepare Balance Sheet of S.R. Complex as on 30 Asar 2072 from the following particulars.

kFl (Capital)	15,00,000
vb gfkf (Net profit)	40,000
k]sl vr{(Prepared expenses)	1,00,000
ltg{afEl vr{(Outstanding expenses)	40,000
ej g (Building)	13,00,000
; /lft sfjf (Reserved Fund)	50,000
kmgf/ (Furniture)	3,50,000
clGtd df]bft (closing stock)	2,40,000

; dX 'u' (Group 'C')

tnsf kZgsf]nfd]pIt/ lbgkf] M

!) x#=#)

Give long answers to the following questions:

!\$ = j flofHo aP]sf]kl/ro lbo{j flofHo aP]sf kDv 5 cfDf sfo{x;sf]aofg ugxf] \.
!± ^ x !.x = 90

Define commercial bank and describe any six major functions of commercial bank.

!% = lhNnf kZf; g sfofHo ; kGb]ldf ePsf lgDg lnlt sf/faf/x;sf]ufZ]j/f efr/ -d=n;k=kif-g+) _ tof/ kfgxf] \ . !)

Prepare Goshwar Voucher (A.G.F. No. 10) on the basis of following transactions of District Administration Office, Rupendehi.

-S_ ldt @)&@÷) \$÷)% df rfn' sfjf lgsf; fafkt ; = !%,),),))/- gkfn /fi6«aP]sdfknt kfk (t eof].

On 2072/4/5 received Rs.15,00,000 as revolving fund through Nepal Rastra Bank.

-v_ ldl t @)&@÷) \$÷) * df ?= !,))) sf] ;fgf] gubl sf]f r\$ g#) *%) af6 :yfkgl ul/of].

On 2072.0408 issued a cheque no. of 0850 of Rs. 1,000. to establish petty cash fund.

-u_ ldl t @)&@÷) \$÷!! df r]g#) *%! af6 2 = %%,))) ÷- sf] sDkO6/ vl/b u/l eStfgl ul/of].

On 2072/04/11 Rs. 55,000 paid for ocmptuer purchase through cheque No. 0851.

-3_ ldl t @)&@÷) \$÷@% df zfvf clwsf] Ogbk} fb Itj f/lsf] krlgf/ vl/b k]sl ?= !,%) ,))) lghsf]vr{lan ?= !,&%,))) cg; f/ gku /sd r\$ g#) *%@ af6 eStfgl lbo{k]sl kmof} ul/of].

On 2072.04.25 Office furniture purchase advance of section officer Indra Prasaed Tiwari Rs. 1,50,000. has been cleared against the bill from purchase of Rs. 1,75,000.by issuing cheque No. 0852 for the balance amount.

-a_ ldl t @)&@÷) \$÷@ (df ; f :6f] lsk/ /fd >ij]n]k]t't ug{ePsf]edof ; DkGg u/l k] ug{ePsf] 2 = @%,))) ÷- blgs edof vr{sf]lan ljj /Ofcg; f/ a9L vr{2 = %%,))) ÷- r]g#) @\$ af6 eStfgl lbo{lghsf]k]sl kmof} ul/of].

On 2072/04/29 the salary for the month of Shrawan Rs. 1,60,000. was distributed after deducting provident fund Rs. 16,000. and income tax Rs. 4,000. through cheque no. 0853.

!^= lhNnf lziff sfof]o, 2 kGb}lsf]@)&! r] dlxgfsf]vr{sf]kmf6af/l tof/ kfg}f] \.

Prepare statement of Expenditure of District Educaiton Office, Repandehi for the month of Chaitra 20171 from the following particular.

ah} /sd g# Budget Head No.	ah} /sd÷zlif\$ Budget Heads	j flif\$ ljlgof]g -2= Annual appropriation (Rs)	efb} Ddsf]vr{ -2= Expenditure up to Bhadra (Rs.)	c; f]hsf]vr{ -2= Expenditure of Asoj (Rs.)
21111	tna (Salary)	6,00,000	1,00,000	50,000
26612	edof vr{(Traveling Expenses)	30,000	20,000	3,000
22311	sfof]o vr{(Offices expenses)	75,000	15,000	4,000
22121	3/ ef8f (House Rent)	35,000	10,000	3,000
29311	krlgf/ (Furniture)	18,000	3,000	1,500
29511	dlj; g c]hf/	50,000	20,000	5,000

	(Machine equipment)			
	hDdf (Total)	8,08,000	1,68,000	64,000

yk hfgsf/l (Additional information)

-s_ hDdf rfn' sf]f lgsf; f 2=(,)) ÷-

(Total Revolving fund released Rs.93,000)

-v_ kmof xg afEl krlg{/ k}sl 2=!)) ÷- b]vG5 .

(Advance for Furniture Rs. 10,000 is not cleared)

-u_ ; f]f]gubl sf]f 2=@)) ÷- sf]:yfkf ePsf]5 .

(Petty cash fund of Rs. 2,000 established.)

lgDg lnltv s'fx 2 b]fpgx]; \.

Show the following

- r} dlxgf; Ddsf]hDdf lgsf; f (Budget release upto Chaitra) #
- r} dlxgf; Ddsf]sh vr{(Total expenditure upto Asoj) @
- ah} afEl (Balance of budget) @
- k}sl s6f0{vb vr{(Net expenditure) !
- a}S df]bft (Bank Balance) @

pTt/ sl-hsf (Marking Scheme)

lj ifo MP]5s lätlo sf]f]o ; ~rfng / n]yf

Set 2

k}g=	pTt/	c ^a \$
!=	0=; #@#, clk]h @))\$,	!
@=	lj =; #@)!# j }zfv !\$!
#=	kFlut ; DklTt j]ds 2 kn]k}f]u ePsf sf/0fn]lfdtfsf]sdl x6}hfg]klj }pfnf0{x]; elgG5 j f o:t}cfzosf cG6 s/f n]y}f	!
\$=	dxfn]yf k/l]fsf]sf]f]on]tof/ u5{.	!
%=	taljn Pj d\gub vftf, a}S vftf, ah} vr{vftf, k}sl vftf, lj lw vftfdWo]sg}b0{vftf	!

^=	<p>sfof{no, cfof}u, ; ldl t tyf ; ^a\$; :yfx{u}n}tfl]sPsf]Ps lglZrt cj lwdf u/{sf]sfd sf/afxl emNsg]u/l tof/ kfl/Psf]; ^aNfkt : j {knf0{k tj}bg elg65 jf o:t}cfzo cfpg]pTt/ n\ydf -! c^a\$ lbg]</p> <p>k tj}bg tof/ ubf{Wofg lbgkg]aBfx{</p> <ol style="list-style-type: none"> 1. k tj}bg]zlif\$, lj ifo j :t' / cfj Zostf :ki6 ul/Psf]xgk5{. 2. k tj}bg tof/ ug]cj lw tfl]sPsf]xgk5{. 3= k tj}bg ; /n tyf lzi6 z}hldf ; a}h]aeng]u/l n\ykg5{. 4= k tj}bg]cftdf tof/ kfg]JolSt, ; dX jf ; DalGwt clws[sf]b:tvT / ldl t /fVgk5{. cyj f o:t}cf; osf c6o \$ s'/f n\ydf -\$ c^a\$ lbg].
&=	<p>sg}krf0nnf0{lglZrt gDa/ lbo{cyf{; ^aVofsf cfwf/df -!, @, #, \$, _ j}td lgwf{Of u/l /flv65 eg]To; nf0{g}; ^aVofTds krf0ln^a elg65 jf o:t}cfzo cfpg]cGo pTt/ n\ydf -! c^a\$ lbg].</p> <p>krf0bfx{</p> <ol style="list-style-type: none"> 1= of]lj lw a9l nlrnf]5 . 2= krf0nx{ ur]o /x65g\. 3. j}td ldnfpg ; lhnf]x65 . 4. krf0nsf]; ^aVof w}xg]sfof{nosf nflu pkof]ul . <p>a}krf0bf</p> <ol style="list-style-type: none"> 1. ; a}sfof{nosf nflu pkof]u x6g . 2. of]lj lw a9l vlrnf]5 . 3. krf0n ldnfpg ; do nflu] / 7fpFklg a9l nflu]u5{. 4. of]lj lw aeng sl7g 5 . <p>o:t}krf0bf \$ cf}f / a}krf0bf \$ cf}f ; xl n\ydf k{to\$sf])=% sf b/n)-\$ c^a\$ lbg]</p>
*=	<p>j :tx{ vl/b laj} u/l gfkrf sdfpg]pbb}on]Jofkf/ ul/65 eGg]cfzo cfpg]pTt/ n\ydf -! c^a\$ lbg].</p> <p>j}bz Jofkf/sf lj}wx{ M</p> <p>-s_ ; f}wk5</p> <p>-v_ dNo; Fl</p> <p>-u_ cfb}z kq -k}olf vl/b cfb}z, k/f]f vl/b cfb}z_</p>

	-3_ dfn ; fdfgsf]; a\$ng o; /l j d} E ldnfP/ nyl JofVof ldnđf k[o\$sf]! c^\$sf b/n]c^\$ lbg]. aB dfq nylđf k[o\$sf])=% sf b/n]-\$ c^\$ lbg]	
	cfly\$ sf/faf/sf] clený l7s; E /Vg / sfifsf] l:yltsf] hfgsf/l lbg gofF; }tf k0ffnl cfj Zos cyfđ\dxTj k0f{dfgG5 j f o:t}cGo ; xl pIt/ nylđf -@ c^\$ lbg].	
(s0blo :t/ ; }tf	sfoho ; ~rfng :t/ ; }tf
	s0blo :t/ ; /sf/l sfofhonf0{cfj Zos ahđ cy{dGqfnon]lj lgofhg ub\$.	sfo{ ; ~rfng :t/ sfofhonf0{ cfj Zos ahđ s0blo :t/sf ; DalGwt sfofhon]lj lgofhg ub\$g\
	o; n] cfly\$ clenýxġ ; DalGwt dGqfnodf k] ub\$.	o; n]u/\$f]sfd sf/afxIsf] lj j /Of s0blo :t/df sfofhodf kž ub\$.
	s0blo :t/sf ; /sf/l sfofhoxġn]nyf k/Lifof s0blo :t/s} sfif tyf nyf lgoGqOf sfofhon]ub\$.	sfo{ ; ~rfng :t/ sfofhoxġsf] nyf k/Lifof lhNnf l:yt sfif tyf nyf lgoGqOf sfofhon]ub\$.
!)=	; /sf/l sfofhoxġdf tfl\$Psf] ahđ ; ldf pNn^\$g xg glbgsf nflu ahđ lx; fa vftf tof/ ul/G5 eGg]cfzo cfpg]pIt/ nylđf -@ c^\$ lbg]. ahđ lx; fa vftsf v08xġ != j flif\$ lj lgofhg v08 @= lgsf; f v08 #= vr{v08 sg)# v08 nyl ltxġsf] ; xl dxTj nylđf k[o\$sf]! c^\$sf b/n]# c^\$ lbg]. aB dfq nylđf k[o\$ aBsf])=% sf b/n]-# c^\$ lbg]	
!!=	8]a6 klftkřM křgf/, laj ě lkřf{ vl/b, křpgkř]lan, sfofho vr{ j ě86 klftkřM křl, laj ě, a\$ clwlj sif{ hDdf ?= !),%) ,)) ÷- ldnđf -% -; křf ; xl / ; xl gdgf; lxt_ aB dfq ldnđf k[o\$sf])=%sf b/n]c^\$ lbg].	
!@=	8]a6 klftkřM tna, nyf k/Lifof zNs, lj 1fkg, s/, v/fa COf, afix/l 9j fgl j ě86 klftkřM sh gkřf, nfefz	

	vb gkrf (Net Profit) M ?= \$, ^*,)) ÷- ldnđf -% c ^a \$ -; knf ; xl / ; xl gdđf; lxt_ ađf dfq ldnđf k[ođsf])=% sf b/n]c ^a \$ lbg].
!#=	kFl tyf bflotj tkm(M kFl, ltg{afEl vr{ ; /lft sfif, bV gkrfnf0{kFlđf hfđđ} ; DklTttk(M k]sl vr{ ejg, kmg{/ , clGtd dfđđft hDdf ?= !(,(,)) ÷- ldnđf -# c ^a \$ -; knf ; xl / ; xl gdđf; lxt_
!\$=	bžsf]pbđđf, Jofkf/ j f j flOfHonf0{kf]; fxg ugI/ ; ~rfng ; DaGwl sfođf ; xofđ křofpg]pbđđon]:yflkt ađ\$nf0{aflofHo ađ\$ elg65 jf cGo o:t}cfzo cřpg]; xl pTt/ nđđf -! c ^a \$ lbg] j flOfHo ađ\$sf sfođđ != hDdf j f lglfk :jlsf/ ugI. @= COf kđfg ugI. #= /sd :yfgfGt/of ugI \$= Phđđsf]sfd ugI %= j đ]zs lj lgdo ^= kFl lgisfzgdđ ; xfotf &= křlt kq vřlg] *= cGo sfođđ M ns/sf]Joj :yf, lj Ttlo ; řgf ; ađ\$ng, Bill of Exchange vl/b / laj đ ugI cřf/ 8křđ ; lj wf kđfg ugI. ol sfođđo)^ cřf sfo{nđl l7s JofVof u/dđ k[ođ Ps ađsf]!=% sf b/n]c ^a \$ (lbg]ađf dfq nđl JofVof gu/đf)=% sf b/n]# c ^a \$ lbg]
!%	-v_ 8đ gkřn /fi6«ađ\$!%,),,)) ÷- j đ rfn' sfif lgsf; f !%,),,)) ÷- -v_ 8đ ; fgf]gubl sfif !,)) ÷- j đ gkřn /fi6«ađ\$!,)) ÷- -u_ 8đ a=v= dđ; g/l cřf/ @(%!! %,)) ÷- sĐkřb/ vl/b u/l rđđfkřt eStfgl ul/of]. %,)) ÷- -3_ 8đ a=v= kmg{/ @(#!! !,&%,)) ÷- j đ zf=c= OGbkl fb ltj f/lsf]kmg{/ k]sl km ofđ u/l gku /sd rđđfkřt eStfgl ul/of]._ @%,)) ÷- -a_ 8đ a=v= tna @!!!! !^),)) ÷-

	<p>j# sdf/l ; ~ro sfj s6xl j# cfos/ s6xl \$,)))÷- j# gkfn /fi6«a» \$!,\$,)))÷- -s=; #sfj / cfos/ s6xl u/l afel /sd >j of dlxgfsf]tna estfgl ul/of]. -; a}c^u k/f u/df % x @ sf b/n]!) c^s lbg].</p>
!^=	<p>r# dlxgf; Ddsf]hDdf lgsf; f ?= &!,),)))÷- r# dlxgf; Ddsf]hDdf vr{?= &,\$,)))÷- ah# afel ?= @!,),)))÷- k]sl s6f0{vb vr{?= ^,(%,))})÷- a»\$ df]bft ?= #,))})÷- ; a}ldnfP/ agfPdf % x @ sf b/n]!) c^s lbg].</p>

PR5s látlo sfóño ; ~rfng / nýf
(Optional Office Management & Accountancy)

Set - 3

; do M@ 306f !% ldgð

k0ff{ \$ M&%

Set - 3

pTtL0ff{ \$ M@\$

k/liflyk{ n]lb0Psf]lgbzgsf cfwf/df cfçg}zðldf l; hçfids pTt/ lbgkg]5 .

; dX .sU (Group A)

tnsf kZgxçsf]Ps j fSodf pTt/ lbgxf] \

**! = eStfglsf sg)bo{; fwgsg]gfd n]gkf] **

Write the name of any two means of payment.

@ jfxs r\$ eg\$]s]xf] <

What do you mean by bearer cheque?

**# = sh gfrn jf gç; fg kTtf nufpg j]B6 klfd ; dfj z xg]sg)bo{afrxç n]gkf] **

Write any two points which can be adjusted to calculate gross profit or gross loss.

\$ = ; /sf/l sfóñoos]clçtd nýf k/lifof s; n]ub\$ <

Which institution does final audit of government office?

**% = ahç lx; fa vftfsf sg)bo{v08sf]p]nny ugç] **

Mention any two parts of Budget Sheet.

; dX V (Group B)

tnsf kZgxçsf]5fç]pTt/ lbgkf] \

Answer the following questions in short.

**^ = k]tj]gsf]kl/ro lb0{o; sf sg)rf/ ççf kçf/xç nýl aofg ugç] **

Introduce report. Explain its any four types in brief.

**& = ; aVofids kn0ln^a eg\$]s]xf] < o; sf \$÷\$ ççf kn0bf / al]n0bfxç p]nny ugç] **

What is numerical filing system? Mention its four advantages and four disadvantages.

*** = tkf0Pp6f :jbz]l Jofk]/l xf]eg]:jbz]l Jofk/ s; /l ; ~rfng ugç]5 < o; sf]j]lwsf cfwf/df p]nny ugç] **

Suppose you are home trader. How do you conduct home trade? Describe on the basis of its procedure.

**(= ; /sf/l ;]tf kçfnl eg\$]s]xf] < Jofj ; flos nýf kçfnl / ; /sf/l ;]tf kçfnlsf leçgtfsf cfwf/xç p]nny ugç] **

What is government accounting system? Illustrate the basis of differences between commercial accounting and government accounting system.

!)= ahđ lx; fa vftfsf]kl/ro lb0{o; df ; dfj ž xđ]v08sf]Joflvof u/l pkoř]utf plnř ugřf] \

What is budget sheet? Describe the parts of budget sheet with their importance.

!!= tnsf lj j /0fx ž sf cfwf/df abjn 06/k(0h]hsf]@)&c; f/ d; fçtsf]; Gthg k/lifof tof/ kfgřf] \

Prepare Trial Balance of Butwal Enterprises on the end of Asar 2071 from the following particulars

křl Capital	#,(,)))	vl/b Purchases	@,(,)))
dř; g Machine	\$(,)))	Hofnf Wages	*(,)))
cřlhř cřbfgl Accrued Income	%(,)))	lajř Sales	\$(,)))
ařš Cřf Bank Loan	!(,)))	cf; dl Debtors	!,(,)))

!@= lb0Psf lj j /0fx ž af6 ; jř aš; sf]cřly\$ jif(@)&!÷& sf]gřkr gř; fg vřtf tof/ kfgřf] \

Prepare Profit and Loss Account of Sarwagya Books of fiscal year 2071/72 from the given particulars.

tna	Salary	%(,)))
5kř0 tyf d; nčb	Printing and Stationery	^(,)))
sld; g křřt	Commission Received	@,(,)))
sh gřkrf	Gross Profit	!,(#),)))
sfořřo vr{	Office Expenses	*(,)))
lajř vr{	Selling Expenses	%(,)))
ejgsf]xř;	Depreciation on Building	@,(,)))
v/fa šřf{	Bad Debt	\$(,)))

!#= tnsf sf/fřf/x ž sf cfwf/df cřdf; sřkřb/ ; lj { sf]cřj=@)&!÷& sf]af; nřt tof/ kfgřf] \

Prepare Balance Sheet of Almas Computer Service of F.Y. 2071 /72 from the following transactions.

křl	Capital	%(,^),)))
dřřbft	Stock	!,(^*),)))
ařš cřwř sif{	Bank Overdraft	&%(,)))
vb gř; fg	Net Loss	#,),)))
Jofj ; flos ; ĐkQlx ž	Business Premises	#,,\$@,)))
gub tyf ařš	Cash and Bank	\$(,)))
cf; dl	Debtors	!,(,)))
cullđ cřbfgl	Advance Income	@%(,)))

; đř u (Group C)

tnsf k7gx2sf]nfd]p]t/ lbgrf \

!\$= s]b]o a7's eg3]s]x]f< s]b]o a7'ssf sg)5 c]f] k]v sfoc2sf]j]0]g ug]f] \

What is central bank? Describe any six major functions of central bank.

!%= tn lb0Psf sf/f3f/x2af6 lh]nf k]/ sfof]o, k]k]sf]u]j]j/f/ ef]/ -d-n3-k-nf-g-!)_ tof/ kfg]f] \

Prepare Goshwara Voucher (AGF No. 10) of District Police Office, Palpa from the given below.

-s_ ldt @)&@-)\$(-)# df rfn5f] lgsf; fskt ?= !,!),)))- sf]g]fn a7's lnd63dfkn] \ a7's cfbz k]t eof].

On 2072/04/03 Received bank order through Nepal Bank Limited of Rs. 1,10,000 as Revolving Fund release.

-v_ ldt @)&@-)\$(-)% df df] / ; f0sn vl/b ug{n]v]kn lj g] yklnofn0(?= !,^),)))- r3 g-)!*)# af6 k]sl lb0of].

On 2072/04/05 Accountant Mr. Binod Thapaliya was given Rs. 1,60,000 through cheque No. 01803 as motorcycle purchase advance.

-u_ ldt @)&@-)\$(-)!@ df ?= #,\$,)))- sf]v]b] tyf /; b vl/b u/l r3 g-)!*)\$ af6 eStgl lb0of].

On 2072/04/12 Paid Rs. 34,000 through cheque No. 01804 for the purchase of food materials.

-3_ ldt @)&@-)\$(-)) df n]v]kn lj g] yklnofsf]df] / ; f0sn vl/b k]sl lghn]k] u/3]f] ? !,&@,)))- sf]lan cg; f/ k]b]df] ul/of].

On 2072/04/22 Motorcycle Purchase Advance of Mr. Binod Thapaliya was cleared according to his purchase bill of Rs. 1,72,900

-a_ ldt @)&@-)\$(-)# df sd(f/lx2sf]>lj] of dlxgfs]sh tnad]b]sd(f/l ; -ro sf] ?= *%)))- , gful/s nufgl sf] ?= !%)))- tyf c]os/ ?= #,)))- s6df u/l af]l ?= #,^,\$,%)))- r3 g-)!*)^ af6 lj t/of ul/of].

on 2072/04/30 Out of total salary of staff for the month of Shrawan, provident fund Rs. 85,000 Citizen Investment fund Rs. 15,000 and income tax Rs. 3,000 were deducted and rest Rs. 3,64,500 were distributed through cheque No. 01806

!^= lgdg hfgsf/lx2sf]c]w]f/df lh]nf s]f lj sf; sfof]o, slknj:t5f]@)&! Df]3sf]vr\$]f] k]b]af/l tof/ kfg]f] \

ah] /sd g-	ah] zli\$	Jffif\$ lj]gof]g	Df]3sf]vr{	Df]3; Ddsf]vr{
@!!!!	tna Salary	,\$&%,))	^*,))	@,^),))
@!@!	k]f] fs Dress	%,))	*,))	#@,))
@!@!	3/ef8f Rent	^^,))	%,%)	#&,%))
@#!#	k'ts ; fdu] Books and Materials	@\$,))	@,))	!@,))
@@&!!	lj]w vr{ Miscellaneous Expenses	!,@%,))	%,))	\$,))

@(#!!	knlg{ / tyf lkn6; r; { Furniture and Fixtures	!,!),)))	!),)))	*) ,)))
		* ,%) ,)))	(* ,%)	\$, ^!,%)

yk hfgsf/l Additional Information

-s_ rfn5fj afSl Revolving Fund Balance ?=!,,\$\$)))

-v_ ; fg]gubl sfj Petty Cash Fund ?=@,)))

-u_ kmof6 xg afSl k]sl Uncleared Advance ?=%,)))

kltf nufpgxf] \Find

-s_ df3; Ddsf]lgsf; f Release Upto Magh

-v_ df3; Ddsf]vr{Expenditure Upto Magh

-u_ ah6 afSl Balance Budget

-3_ k]sl s6f0{vb vr{Net Expenditure

-a_ a7\$ dfjbt Bank Balance

pIt/ sl-hsf (Marking Scheme)

Set 3

k4 g4!= pIt/ M

r\$, k]tt kq, Pl6Pd, a7\$ 8k6, On\$6kgs 66; km/, x68ldWb]sg}b0{; fwg n]df)-% sf b/n]! c^\$ lbg].

k4 g4@= pIt/ M

a7\$df r\$ k]tt ug]JolStnf0{a7\$sn]/sd eStfgl lbg]u/l hf/l ul/Psf]r\$nf0{j fxs r\$ elg65 e6g]cfzo n]df .

k4 g4#= pIt/ M

laj, cl6td dfjbtafx\$ c6o l7s pIt/ n]df .

k4 g4\$= pIt/ M

dxn]f k/lfssf]lj efuaf6 e6g]cfzosf ; fy pIt/ n]df .

k4 g4%= pIt/ M

ljlgofhg v08, lgsf; f v08, vr{v08dWb]sg}b0{.

k4 g4^= pIt/ M

sfof6o, cfof, ; ldt tyf ; ^\$; ;yfx2n]tfl]sPsf]Ps lglZrt cj lwdf u/\$]sf sf/afxl em]sg]u/l tof/ kfl/Psf]; ^Nfkt 2knf0{k]tj 6g elg65 . cyj f o:t}cfzosf]kl/efiff lbPdf -! c^\$ lbg].

k]tj 6gx2 lgDgfg; f/ x65gW

!= ; /sf/l k]tj 6g

@= n]f k/lifof k]tj 6g

#= j flif\$ k]tj 6g

\$= ; ldt cfof k]tj 6g

%= z]fs cg; Gwfg k]tj 6g

oldWb]sgj)\$ nyl 5f@s/ldf aofg u/df k]o\$sf nflu ! c^a\$ sf b/n]sh -\$ c^a\$ lbg].

kþ g=&= pTt/ M

krf0ndf gfd gnyl !, @, #, \$ cflb ; ^Vof nyl krf0nx¿sf]j]d ldnfpg]tl/sfnf0{
; ^Vof]ds krf0ln^a lj lw elg65 . cyjf o:t}cfzosf]kl/efiff lbPdf -! c^a\$ lbg].

; ^Vof]ds krf0ln^a lj lwsf krf0bf / a]krf0bf¿ lgDgcg; f/ /x\$ f 5gM

krf0bf¿

!= of]lj lwdf a9l nlrnf]kgf 5 .

@= krf0nx¿ Uff]o /x65g\

#= j]d ldnfpg ; lhnf]x65 .

\$= krf0nsf]; ^Vof w]}xg]sfof]osf nflu pko]yl x65 .

a]krf0bf¿

!= ; a}sfof]osf nflu pko]yl x65 .

@= of]lj lw a9l vlr]f]5 .

#= krf0n ldnfpg ; do nllg]/ 7f] klg a9l nllg]ub5 .

\$= of]lj lw aem] sl7g 5 .

cyjf o:t}cfzosf \$÷\$ c]f krf0bf a]krf0bf¿ nyl]df k]o\$ ab]sf nflu)=% sf b/n]-\$
c^a\$ lbg].

kþ g=* = pTt/ M

d]gf]d Pp6f :j b]l Jofk/l xF. d]l]lgDg ln]vt tl/sf / lj lwsf]k]f] u/l :j b]l Jofk/l
; -rfng ub5' .

!= ; r]k5

@= d]l; r]l

#= vl/b cfb]z

\$= dfn ; fdfgsf]; ^a\$ng

%= dfn ; fdfgsf]k]ofs^a

^= dfn ; fdfgsf]9] fgl

&= lahs

ol & c]f tl/sf / lj lw p]n]y u/l eldsf d]y p]n]y u/]t}u/l lbPdf eldsf]sf nflu !=%
c^a\$ k]f]g ug]/ k]o\$ tl/sf / lj lwsf nflu)=% c^a\$sf b/n]#=% c^a\$ k]f]g u/l sh -!
c^a\$ lbg].

kþ g+ (= pTt/ M

g]k]n ; /sf/sf]; /sf/l sfof]ox¿df eP u/]f c]y]s sf/]f/x¿sf]clen]y /]Vgsf nflu
k]f] ul/Psf];]tf k]ffnl]nf0{; /sf/l ;]tf k]ffnl elg65 . cyjf o:t}cfzosf]pTt/ cfPdf
! c^a\$ k]f]g ug]. Jofj ; flos n]y]f k]ffnl / ; /sf/l ;]tf k]ffnl]sf le]gt]sf k]v c]w]f/x¿
lgDgcg; f/ /x\$ f 5gM

Jofj ; flos n]y]f k]ffnl	; /sf/l ;]tf k]ffnl
!= of] ; Dal6wt Joj ; fosf]nufgl stf]k]t pTt/bfol x65 .	!= of]hgt]k]t pTt/bfol x65 .
@= of]Joj ; fosf]g]k]f g]f]; fg / c]y]s l:ylt lgZrt ug]p]b]on]/flv65 .	@= hgt]nf0{; fd]l]hs / c]y]s ;]f pknAw u/]pg]p]b]on]/flvPsf] x65 .
#= of]Joj ; fosf]d]fl]nsáf/f lgol6qt x65 .	#= of]k]r]nt lgod, sf]g, kl/kq Pj d\

<p>\$= o; df sfggsf]Iolt lj rf/ ul/bg . ; :yfsf]lgodcg; f/ ; -rfng xG5 .</p> <p>%= o; n]sfif, kFl tyf COfdf ; d] lgoGqOf /fV5 .</p> <p>^= of]gubdf dfq cfwf/t xG5 .</p> <p>&= Jofj ; flos ;]tf kOfnln]gkrf gf\$; fg, ; DkITt, bflo]j / kFlsf af/Of hfgsf/L lbG5 .</p>	<p>ahGaf/f lgoGqt xG5 .</p> <p>\$= of];]tf kInt lgod sfggsf] kl/lwleq /xl tof/ ul/gkb5 .</p> <p>%= o; n]; /sf/L sfifsf]; -rfng / lgoGqOf ub5 .</p> <p>^= of]gubdf cfwf/t ;]tf kOfnln xf].</p> <p>&= bZsf]cfly\$ ultlj lwsf]hfgsf/L ; /sf/L ;]tf kOfnln]u/fp5 .</p>
--	---

cyjf o:t}cfzosf leGtfsf cfwf/xG dWb]b] }km(GoGtd \$-\$ cOf cfwf/ plnY u/Of k]o\$sf nflu)-% sf b/n]\$ c^s kOfg ugI.

k4 g4!) pIt/ M

gkfn ; /sf/sf]; /sf/L sfOf(xG df t]sPsf]ahGsf]; ldf pln^sG xg glbgsf nflu Joj :yf ul/Psf]vftfnf0{ahG lx; fa vftf elgG5 . cyjf o:t}cfzosf]kl/efiff lbPdf @ c^s lbg].

ahG lx; fa vftfdf ; dfj Z xg]v08xG lgDgcg; f/ 5gW

!= j flif\$ lj lgo]hg v08

@= lgsf; f v08

#= vr{v08

ol # v08sf]5fGs/Ldf j OfG u/L Itg]v08xG sf]pkof]utf plnY u/Of k]o\$ v08sf nflu

!:=! c^ssf b/n]# c^s kOfg ugI.

k4 g4!! pIt/ M

8]a6 kif Mvl/bb, dl]; g, Hofnf, cf; dl, cfhl\$ cfbfgl

j]B6 kif M kFl, a]S COf, laj n

hDdf M^, %),))) ldnOf % c^s

; xl klj li6 u/Of)-% sf b/n]c^s .

k4 g4!@ pIt/ M

8]a6 kif M5kf0 tyf d; nGb, sfOf(xG vr{ tna, v/fa shf{ejgsf]xf];

j]B6 kif M laj n, sldzg k]t, sh gkrf

hDdf M%^,))) ldnOf % c^s

; xl klj li6 u/Of)-% sf b/n]c^s .

k4 g4!# pIt/ M

kFl tyf bfloIttkm(M kFl, a]S clwj sif{ culd cfbfgl, vb gf\$; fgnf0{kFlaf6 36fpg].

; DkITttkm(M df]bft, Jofj ; flos ; DkITtxG, gub tyf a]S, cf; dl

hDdf M^, #),))) ldnOf % c^s

; xl klj li6 u/Of)-% sf b/n]c^s .

k4 g4!\$ pIt/ M

bZsf]df]b\$ kOfnln lgoldt ug{ df]b\$ kOfnlnf0{; sf/f]ds G kdf lgoGqOf u/L ; DkOf{a]S tyf lj Itlo ; :yfsf] ultlj lw ; -rfng ug] pbb]on] :yflkt kdV ; /sf/L a]S nfo{ s]b]lo a]S elgG5 . cyjf o:t}cfzosf]pIt/ cfPdf ! c^s lbg].

s]b]lo a]Ssf sfo\$G

-s_ gfG lg:sfzg ugI

- v_ ; /sf/sf]aʒʒ tyf kðv ; Nnxfsf/
- u_ aʒʒxçsf]aʒʒ
- 3_ lj bʒl dbf lj lgdo
- a_ aʒʒs^a kyfsf]lj sf;
- r_ kfilsf]kl/rfng / /fi6«COf Joj Zyf
- 5_ ; fv l; hçf / lgoçqof
- h_ çgo sfoçç

- o gubl sf]f]sf]; Af0f
- o k]ofel't vl/b laj t ugI
- o k]lt kq kçfg ugI
- o IMF df k]ltlgwIj ugI

p]lnlvt sfod]l]sb]5 çf]sf]JofVof u/çf (ç^as kçfg ugI.

k] gç% pIt/ M

ldlt	lj j /of	Vff= kf= gç	lx; fa gç	8]a6	j t]B6
-s_ @)&@÷) \$÷)#	8] g]kfn aʒʒ Inld6ç j t] rfn]sf]f lgsf; f rfn]sf]f lgsf; f k]lt eof].			!!),),))	!!),),))
-v_ @)&@÷) \$÷)%	8] n]yfkfn, lj g]f] yklnof ; j f/l ; fwg vl/b k]sl j t] g]kfn aʒʒ Inld6ç ; j f/l ; fwg v/lb k]sl lb0of].		@(\$!!	! , ^ ,) ,)	! , ^ ,) ,)
-u_ @)&@÷) \$÷!@	8] a=v= vfbçfg j t] g]kfn aʒʒ Inld6ç vfbçfg vl/b u/l eStfgl lb0of].		@!!!@	#, \$\$,) ,)	#, \$\$,) ,)
-3_ @)&@÷) \$÷@@	8] a=v= ; j f/l ; fwg j t] g]kfn aʒʒ Inld6ç j t] n]yfkfn, lj g]f] yklnof ; j f/l ; fwg vl/b k]sl kmofç ; j f/l ; fwg k]sl kmofç ul/of].		@(\$!!	! , & , @ , ()	! , & , @ , ()
-a_ @)&@÷) \$÷#)	8] a=v= tna j t] sdçf/l ; -ro sf]f s6çl j t] gful/s nufgl sf]f s6çl j t] çfos/ s6çl j t] g]kfn aʒʒ Inld6ç tna lj t/of ul/of]. ; j f/l ; fwg k]sl kmofç ul/of].		@!!!!	\$, ^ , & , %)	*% ,) ,) !% ,) ,) # ,) ,) # , ^ , \$, %)

k] gç!^= pIt/ M

- s_ %,) ,) ,)
- a_ \$ # , %)
- v_ \$, ^ , ! , %)
- u_ # , * , * , %)
- 3_ \$, % , ^ , %)