



PUBLIC SERVICE COMMISSION  
CENTRAL TIBETAN ADMINISTRATION

STAFF RECRUITMENT EXAMINATION, NOVEMBER 2024

PAPER: ACCOUNTANCY

TIME: 3HRS

POST: OFFICE SECRETARY (OAG)

MAX MARK: 100

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- Q1.** Calculate Simple Interest on Rs.200,000 deposited in a society for a period of three years @ 10% p.a. **(Marks 5)**
- Q2.** What are differences between the Receipts & Payments Account and Trial Balance? **(Marks 5)**
- Q3.** State any three types of error in accounting and briefly explain giving examples. **(Marks 5)**
- Q4.** As an auditor of a Tibetan Settlement Office (TSO), you come across a payment voucher with a cash bill of Rs.125,000 for a xerox machine purchased for the office use. How will you assert the validity of the cash bill? **(Marks 10)**
- Q5.** Prepare Bank Reconciliation Statement (BRS) of TSO as on 31.03.2024, and find balance as per the bank pass book, on the basis of the following differences detected: **(Marks 10)**
- a) Bank balance as per the TSO's book was Rs.1,220.
  - b) A cheque for Rs.10,000 deposited on 25.03.24 has not been realised.
  - c) A cheque for Rs.12,000 paid to a customer has not been presented for payment.
  - d) Interest credited in the pass book with Rs.615 was not recorded.
  - e) Rs. 215 bank charges debited in the pass book was not recorded.
  - f) An amount of Rs.4,000 had been credited in the pass book online without TSO's knowledge.
- Q6.** Almost all accounts of units that come under the CTA Audit Office are maintained in the popular software called 'Tally'. So as an auditor, what do you know about it and how will you work on it? **(Marks 10)**
- Q7.** Pass the following adjustment/rectification entries in the journal book. **(Marks 10)**
- a) Salary payable of Rs.150,000 for the last month of the accounting year 2023-2024.
  - b) Building extension cost of Rs. 30,000 was wrongly debited to Buildings Maintenance Account.
  - c) Deposit of Rs. 100,000 received from T. Dolma was taken to T. Dolkar.

- d) Out of total house rent received during the year 2023-24, Rs. 25,000 was received for the next year.
- e) Depreciation for the year 2023-24 on:  
 Buildings Rs. 60,000  
 Furniture & Fixture Rs. 15,000  
 Vehicles Rs. 20,000.

**Q8.** From the following list of ledger balances, prepare Trial Balance as on 31.03.2024. (Marks 15)

- (1) Borrowing from Bank Rs. 630
- (2) Buildings Rs. 1,600
- (3) Capital Received Rs. 4,350
- (4) Goods Purchased Rs. 260
- (5) Trade Expenses Rs. 200
- (6) Goods Sold Rs. 600
- (7) Salary and DA paid Rs. 1,330
- (8) Printing and Stationery Rs. 450
- (9) Travelling Expenses Rs. 50
- (10) Telephone and Internet Expenses Rs. 600
- (11) Repair and Maintenance Rs. 240
- (12) Sundry Creditors Rs. 670
- (13) Deposit from Members Rs. 2,300
- (14) Furniture & Fixture Rs. 810
- (15) Computer & Accessories Rs. 700
- (16) Sundry Debtors Rs. 300
- (17) Loans given to Members Rs. 310
- (18) Fixed Deposit with Banks Rs. 700
- (19) Closing Cash Balance Rs. 450
- (20) Closing Bank Balance Rs. 550

**Q9.** From the following Trial Balance as on 31.03.2024, prepare Income and Expenditure Account and Balance Sheet. (Marks 30)

Particulars	Debit	Credit
Bank Interest		215
Buildings	505	
Cash in Hand	600	
Cash at Banks	1220	
Computer & Accessories	160	
Fixed Deposits	3,890	
Furniture & Fixtures	245	
General Donation		800
General Expenses	35	
General Fund (Capital)		6,345
Postage & Courier	45	
Printing & Stationery	60	

Religious & Festival Expenses	140	
Repairs & Maintenance	75	
Salary and Wages	350	
Sponsorship Received		90
Sundry Creditors		10
Telephone & Internet Expenses	40	
Travelling & DA	50	
Vehicle Fuel and Maintenance	45	
<b>Total Rs...</b>	<b>7,460</b>	<b>7,460</b>

Also charge total depreciation of Rs. 275 as below:

Buildings: Rs. 110

Furniture & Fixtures: Rs. 95

Computer & Accessories: Rs. 70.

---Good Luck---