

BOARD-PATTERN PRACTICE PAPER · CBSE CLASS 12

Accounting for Not-for-Profit Organisation

Accountancy · Chapter 1 · Matches current CBSE blueprint · Each question PYQ-sourced where indicated

DATE	TOTAL MARKS	DURATION	MARKING	TARGET
_____	40	75 min	As per board	≥ 32/40

GENERAL INSTRUCTIONS

- All questions compulsory.
- Working notes mandatory for adjustments — auto -1 if missing.
- Maintain proper T-format for R&P, I&E, B/S.
- Match Balance Sheet totals — auto -1 if mismatch.

Section A — VSA (1 mark × 4)
4 MARKS · 8 MIN

- Q1.** State two features of an NPO. [PYQ 2018 Delhi] **[1 mark]**
- Q2.** On what basis is the R&P Account prepared? [PYQ 2019 All India] **[1 mark]**
- Q3.** What is the treatment of a life membership fee? [PYQ 2022 Delhi] **[1 mark]**
- Q4.** Where does the surplus from I&E Account appear? [PYQ 2023 All India] **[1 mark]**

Section B — SA-I (2 marks × 3)
6 MARKS · 12 MIN

- Q5.** How will you treat the following in an NPO's accounts? (a) Subscription received in advance (b) Legacy. [PYQ 2019 Delhi] **[2 marks]**
- Q6.** Calculate the amount of subscription to be credited to the Income & Expenditure Account for the year 2024-25 from the following: Subscription received during the year ₹ 60,000. Subscription outstanding on 1.4.2024 ₹ 4,000; on 31.3.2025 ₹ 7,000. Subscription received in advance on 1.4.2024 ₹ 2,500; on 31.3.2025 ₹ 1,800. [PYQ 2020 All India] **[2 marks]**
- Q7.** Calculate the stationery consumed: Opening stock ₹ 3,000; Purchases during year ₹ 12,000; Closing stock ₹ 2,500. [PYQ 2022 Delhi] **[2 marks]**

Section C — SA-II (3 marks × 3)
9 MARKS · 18 MIN

- Q8.** Distinguish between Receipts and Payments Account and Income and Expenditure Account on any 4 bases. [PYQ 2020 Outside Delhi] **[3 marks]**
- Q9.** From the following extract of the R&P Account of a Sports Club, compute the amount to be debited to I&E for stationery consumed and the closing stock to appear on Balance Sheet. Stationery in hand on 1.4.2024 ₹ 1,500. Stationery purchased during the year ₹ 6,000. Stationery in hand on 31.3.2025 ₹ 800. [PYQ 2018 All India] **[3 marks]**
- Q10.** Explain the treatment of the following items in the books of an NPO: (i) Donation for building construction (ii) General donation of small amounts (iii) Entrance fee. [PYQ 2024 Delhi] **[3 marks]**

Section D — Long Answer (Numerical) (8-10 marks)
21 MARKS · 37 MIN

- Q11.** From the following Receipts and Payments Account and additional information of a Cricket Club, prepare the Income & Expenditure Account for the year ended 31 March 2025 and the Balance Sheet as on that date. R&P Account: Receipts: Balance b/d ₹ 6,000. Subscriptions ₹ 50,000. Donations (general) ₹ 8,000. Life Membership Fee ₹ 5,000. Sale of old furniture (book value ₹ 1,500) ₹ 1,800. Interest on Investment ₹ 2,000. Total Receipts ₹ 72,800. Payments: Salaries ₹ 24,000. Rent ₹ 8,000. Stationery ₹ 3,200. Sports Material purchased ₹ 9,000. Furniture purchased ₹ 12,000. Balance c/d ₹ 16,600. Total ₹ 72,800. Additional information: (a) Subscriptions outstanding on 1.4.2024 ₹ 3,000 and on 31.3.2025 ₹ 5,000. (b) Subscriptions received in advance on 31.3.2025 ₹ 1,500. (c) Salary outstanding on 31.3.2025 ₹ 2,500. (d) Closing stock of stationery ₹ 800; opening stock ₹ 1,200. (e) Depreciation on Furniture (excluding new purchase) at 10% on book value ₹ 18,000. [PYQ 2023 All India] **[10 marks]**
- Q12.** What are the typical features of an NPO? How does its accounting differ from a sole proprietor's? [PYQ 2019 Delhi] **[11 marks]**

