

Note:-

DBO Payable

Op. Bal.	xxx
(+) CSC	xxx
(+) IC	xxx
(-) Benefits paid	(xxx)
(+) PSC (modification)	xxx
(+) USC (Unamortised Service Cost)	xxx
(+/-) Act. Loss/Gain	xxx
(-) Curtailment	(xxx)
	<u>Closing Bal.</u>

Plan Assets

Op. Bal.	xxx
(+) Contribution	xxx
(+) Est. Return	xxx
(-) Withdrawal	(xx)
(+/-) Act. Gain/Loss	xx
Closing Bal.	<u>Fair Value</u>

Note:- Net Actuarial Gain/Loss :-

Actuarial Gain/Loss on DBO  
(+/-) Actuarial Gain/Loss on Plan Asset

net => P&L

Emp. Benf Exp.

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### DBO A/c

← To Bank 240000

By Bal. B/d 150000

By CSC 30000

By Int. Cost 20000

By Act. Loss (P&L) 120000

← To Bal. 1700000

### Plan Asset A/c

← To Bal B/d 10,00,000

By Bank 240000

← To Bank (Contribution) 150000

By Act. Loss (B/F) 4753

← To Exp. Return 114753

$$1000000 \times 12\% = 120000$$

$$(900000) \times 5.83\% = (5247)$$

By Bal. 10,20,000

$$\text{Six monthly Rate} = \left( \sqrt{1 + 0.12} - 1 \right) \times 100 = 5.83\%$$

# Bfs

<u>Non Curr. Liab.</u>	
LT provisions	680000
DBO	1700000
(-) P Asset	<u>1020000</u>

# SPZ

<u>Other Income</u>		94753
Ex Return	114753	
(-) Ic	<u>20000</u>	
<u>Emp. Benf. exp :-</u>		424753
Csc	300000	
Act. Loss	<u>124753</u>	

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Plan Asset A/c

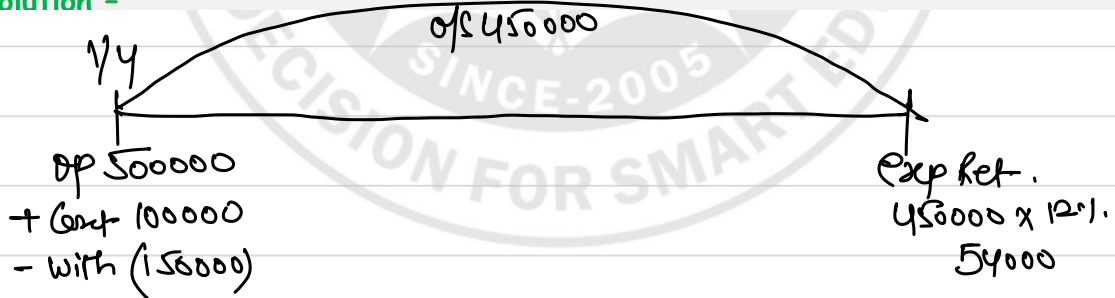
To Bal b/d 80000	By Bank 20000 (Withdrawal)
To Bank 28000 (Contribution)	
To Actual Return 26000 (Est. Return +/- A. Gain/Loss)	By Bal c/d 114000

Example 7: (Plan Assets)

FY 23-24

✓ 1/4/23	Opening Balance of Plan Assets	5,00,000/- ✓
✓ 1/4/23	Contribution to Plan Assets	1,00,000/- ✓
✓ 1/4/23	Benefits Paid out of Plan Assets	1,50,000/- ✓
	Expected Return	12% p.a.
	Fair Value on 31/03/24	5,20,000/-

Solution -



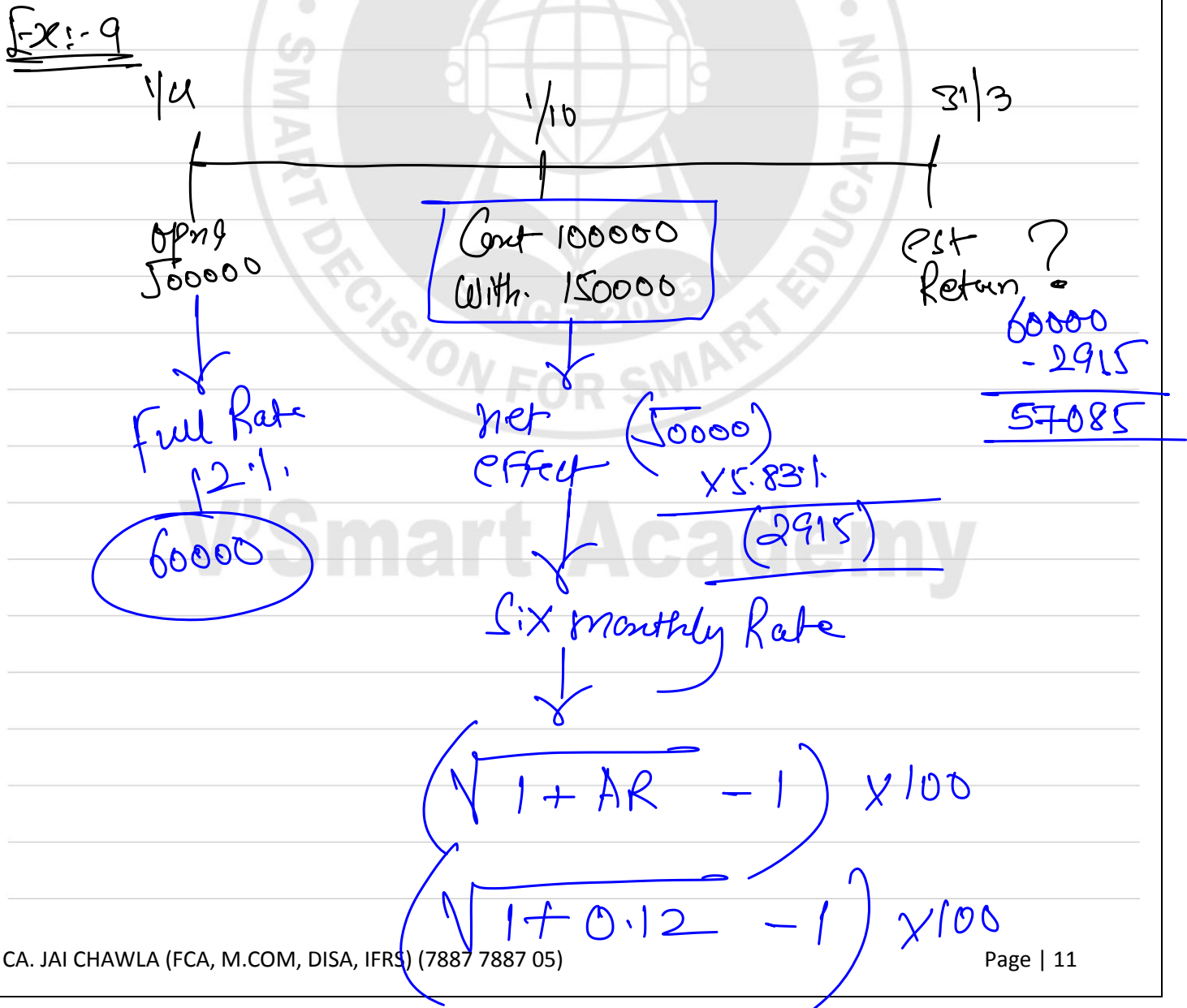
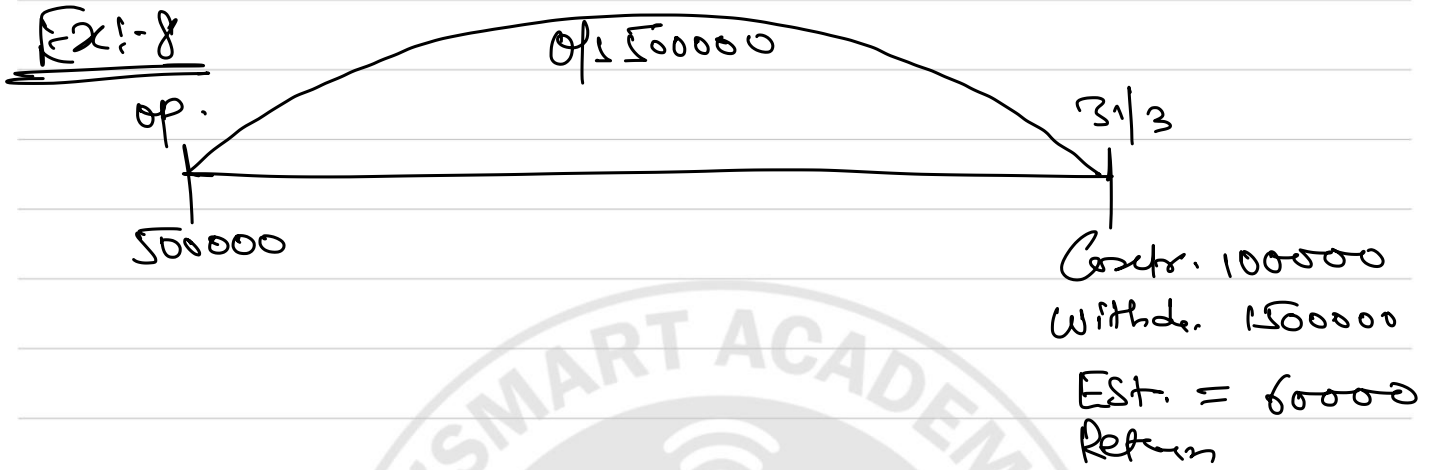
Plan Asset

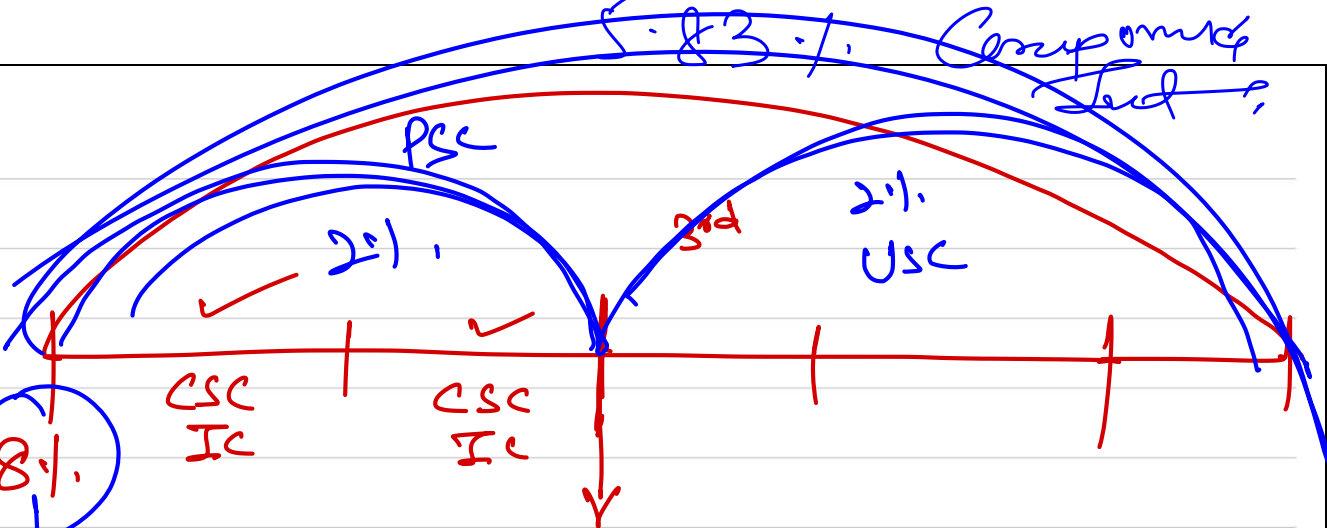
Opng Bal.	500000
(+) Contribution	100000
(-) Withdrawal	(150000)
	450000
(+) Exp. Return @ 12%	54000
	504000

(+) Actuarial Gain (B/F) — 16000

Closing plan Asset at FV  $\longrightarrow$  520000

\* Actual = 54000 + 16000 = 70000  
Return





8%

Step 1 = 8%

Step 1 = 10%

15729500

= 16250000

Diff 2% = 520500

PSC  
2yr.

520500 x 2

Pal 208200

UPSC  
3yr.

312300

104100