

3rd yr. By mod.

(P&L) PSC Dr. 208200

UpSC Dr. 312300

To DBO pay 520500

3rd yr end

P&L 104100

To UpSC 104100

B/S

DBO payable (Cr.)

Plan Asset (Dr.)

UpSC (Dr.)

Present

Nic. 2

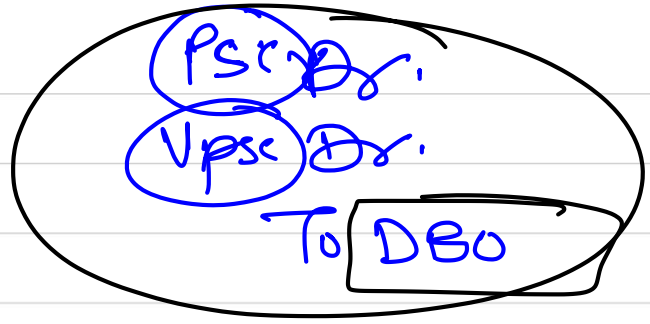
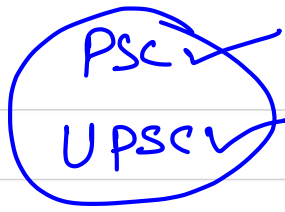
LT prov.

DBO xxx

(-) P. Ass. xxx

(-) UpSC xxx

Net D. B. Liab.



Class Ex-1 - fy 24-25

Op. DBO Liab. = 10,80,200

Dis. Rate = 9%

CSC = 35,500

Closing DBO 14,62,000

Plan Asset Closing 9,81,000

Modifications in the plan which results in increase in Benefits (at end of year)



Psc = 75,570

UpSC = 1,02,800

Prepare DBO statement & show the presentation in B/S & P&L.

Sol) :-

DBO Payable

<u>Particulars</u>	<u>Amnt.</u>
Opng Bal.	10,80,200
(+) Int. Cost @ 9%	97,218
(+) CSC	35,500
(+) Psc	75,570
(+) UPSC	1,02,800

(-) Actuarial Gain (B/F) (245288)

$$\text{Closg DBO} = \underline{\underline{14,62,000}}$$

B/L

Non Curr. Liab

LT provision :-

378200

DBO 1462000

(-) P. Ass. 981000

(-) UPSC (102800)

P&L

Emp. Benf Exp :-

181762

CSC 351500

PSC 75570

Amort UPSC —

(-) A. Gain (245288)

Finance Cost :-

Inter. Cost

97218

8.1.

Unit J. DBO Total = 1200 (8.84)  
UPSC = 230 Dr.

Unit → Benefit red. to 6%

DBO red. 130

UPSC prop 25

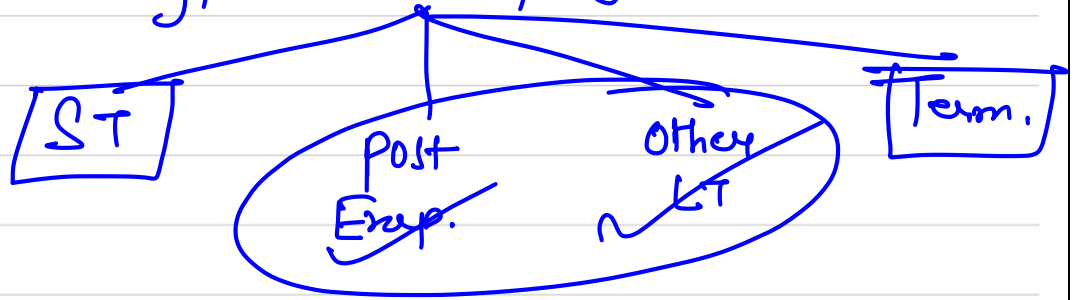
DBO Dr. 130

To UPSC 25

To Govt 105

V'Smart Academy

# Types of Employee Benefit



$20 \times 60 \text{ person} = 1200$   
 15 used  
 Avg Salary per day = 1500/-

Unused Leaves

$5 \times 60 = 300$   
 $\times 1500$

450000

Emp B. Emp

To Reserve pay

$$\begin{aligned}
 20-14 \text{ days} &= 6 \text{ days CF} \\
 &\times 60 \\
 \hline
 &360 \text{ days} \\
 &\times 80\% \\
 \hline
 &288 \\
 &\times 1500 \\
 \hline
 &432000
 \end{aligned}$$

⊕

Mr. Jai

$$\begin{aligned}
 &300 \\
 &\underline{12} \\
 \hline
 &288
 \end{aligned}$$

288 effective

1200000

Cy

Salary 12  
To Bank 12

Next Y.

Salary 12 / 12  
To B