

सामग्री का ठेका खाता सम्बन्धी प्रश्न
(Questions relating to Contract of Material Account)

Illustration 1.

सामग्री के सम्बन्ध में निम्नांकित सूचनाओं को ठेका खाता में किस प्रकार दिखायेंगे—

How would you show the following information in Contract A/c in connection with materials : ₹

| | |
|--|--------|
| सामग्री का क्रय (Purchase of Materials) | 50,000 |
| गोदाम से सामग्री का निर्गमन (Materials issued from Stores) | 20,000 |
| दूसरे ठेका से सामग्री का अन्तरण (Transfer from Other Contracts) | 40,000 |
| वर्ष के अन्त में हाथ में सामग्री (Materials in hand at the end of the year) | 15,000 |
| सामग्री की चोरी हो गयी (Materials theft away) | 5,000 |
| सामग्री बिल्कुल बेकार हो गयी (Materials become absolutely useless) | 10,000 |
| ₹ 8,000 की सामग्री ₹ 10,000 में बेच दी गयी (Materials Costing ₹ 8,000 was sold for ₹ 10,000) | |
| आग से सामग्री की क्षति (Materials lost by Fire) | 2,000 |

Solution :

Contract Account

| | ₹ | | ₹ |
|---|--------|--------------------------|--------------|
| To Materials purchased | 50,000 | By Materials in hand | 15,000 |
| To Materials issued from Stores | 20,000 | By Materials sold (S.P.) | 10,000 |
| To Materials transferred from Other Contracts | 40,000 | By P/L A/c : | |
| To Profit on Sale of Materials (10,000-8,000) | 2,000 | Material theft away | 5,000 |
| | | Materials wasted | 10,000 |
| | | Materials lost by Fire | <u>2,000</u> |
| | | | 17,000 |

Illustration 2.

सामग्री के सम्बन्ध में निम्नांकित विवरणों को ठेका खाता में किस प्रकार प्रदर्शित करेंगे—

How would you represent the following particulars in Contract A/c in connection with materials :

| | |
|--|--------|
| सामग्री का क्रय (Purchase of Materials) | 80,000 |
| गोदाम से सामग्री का निर्गमन (Issue of Materials from Godown) | 35,000 |
| दूसरे ठेका से सामग्री का अन्तरण (Materials transferred to Other Contracts) | 10,000 |
| दूसरे ठेका से सामग्री का अन्तरण (Materials transferred from Other Contracts) | 15,000 |
| वर्ष के अन्त में हाथ में सामग्री (Materials in hand at the end of the year) | 5,000 |
| लेंनदार को सामग्री की वापसी (Materials returned to the Creditors) | 8,000 |
| स्टोर्स में सामग्री की वापसी (Materials returned to Stores) | 2,000 |
| सामग्री की चोरी (Materials theft away) | 5,000 |
| आग से सामग्री नष्ट (Materials lost by Fire) | 6,000 |
| सामग्री बिल्कुल बेकार हो गयी (Materials become absolutely useless) | 4,000 |
| ₹ 10,000 की सामग्री ₹ 8,500 में बेची गयी (Materials costing ₹ 10,000 was sold for ₹ 8,500) | |

Solution :**Contract Account**

| | ₹ | | ₹ |
|---|--------|---|--------|
| To Purchase of Materials | 80,000 | By Materials transferred to Other Contracts | 10,000 |
| To Materials issued from Stores | 35,000 | By Materials in hand at the end of the year | 5,000 |
| To Materials transferred from Other Contracts | 15,000 | By Materials returned : Creditors | 8,000 |
| | | Stores | 2,000 |
| | | By Sale of Materials | 8,500 |
| | | By P/L A/c : Materials theft away | 5,000 |
| | | Materials lost by Fire | 6,000 |
| | | Materials became useless | 4,000 |
| | | Loss on Sale of Materials* | 1,500 |
| | | | 16,500 |

*Loss on Sale of Materials = ₹ 10,000 – ₹ 8,500 = ₹ 1,500

प्लांट का ठेका खाता सम्बन्धी प्रश्न

(Questions relating to Plant Contract Account)

Illustration 3.

प्लांट के सम्बन्ध में निम्नांकित विवरणों को ठेका खाता में किस प्रकार प्रस्तुत करेंगे—

How would you represent the following particulars in Contract A/c in connection with plant : ₹

| | |
|---|----------|
| प्लांट का क्रय (Purchase of Plant) | 1,00,000 |
| 3 माह बाद दूसरे ठेका को अन्तरण (Transferred to Other Contract after three months) | 20,000 |
| 6 माह के उपरान्त प्लांट के एक भाग का B ठेका में अन्तरण (After Six Months Plant transferred to B Contract A/c) | 10,000 |
| ₹ 5,000 का प्लांट ₹ 5,750 में बेच दिया (Plant Costing ₹ 5,000 was sold for ₹ 5,750) | |
| ₹ 2,000 का प्लांट चोरी हो गया (Plant Costing ₹ 2,000 was theft away) | |
| ₹ 4,000 का प्लांट आग से नष्ट हो गया (Plant Costing ₹ 4,000 was lost by Fire) | |
| वर्ष के अन्त में बचा हुआ प्लांट (शुद्ध) (Closing Value of Plant) (Net) | 60,000 |
| प्लांट पर 10% प्रतिवर्ष की दर से हास लगाया जाता है। (A depreciation @ 10% p.a. is charged on plant) | |

Solution :**Contract Account**

| | ₹ | | ₹ | ₹ |
|--|----------|---|--------|--------|
| To Plant Installed | 1,00,000 | By Plant transferred to Other Contract | 20,000 | |
| To Profit on Sale of Plant (5,750 – 5,000) | 750 | Less : $\left(\frac{20,000 \times 10 \times 3}{100 \times 12}\right)$ | 500 | 19,500 |
| | | By Plant transferred to Contract B : | 10,000 | |
| | | Less : $\left(\frac{10,000 \times 10 \times 6}{100 \times 12}\right)$ | 500 | 9,500 |
| | | By Sale of Plant | | 5,750 |
| | | By P/L A/c : | | |
| | | Plant theft away | 2,000 | |
| | | Plant lost by Fire | 4,000 | 6,000 |
| | | By Closing Value of Plant (Net) | | 60,000 |