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| Wages | 4,08,577 |
| Printing & Stationery | 16,129 |
| Travelling & Conveyance | 1,87,178 |
| Cash in Hand | 28,680 |
| Power & Fuel | 1,42,212 |
| Advertisement | 1,77,585 |
| Other Manufacturing Expenses | 78,950 |
| Transportation Charges | 1,34,555 |
| Furniture | 2,46,580 |
| Plant & Machinery | 16,48,128 |
| Debtors | 9,47,412 |
| General Expenses | 1,09,903 |
| Professional Fees | 36,750 |
| Loans & Advances | 2,65,000 |
| Bills Receivables | 1,02,000 |
| Telephone & Fax | 1,46,785 |
| Staff loans | 57,500 |
| Factory Rent | 1,44,000 |
| | <u>1,37,62,926</u> |

1,37,62,926

Additional Information:

1. Opening Stock consists of Raw Material Rs. 4,11,597; Work in Progress Rs. 2,28,719 and the balance of finished goods.
2. Closing Stock is valued at – Raw Material Rs. 6,78,908; Work in Progress Rs. 6,27,696 & Finished Goods Rs. 18,15,674.
3. Depreciate computer systems @ 60% p. a., Plant & Machinery @ 25% p. a. and other fixed assets @ 10% p. a.
4. Outstanding Expenses : Wages Rs. 28,270; Salaries Rs. 14,560; Audit Fees Rs. 20,000;
5. General Expenses includes insurance of Rs. 18,000 paid for the year ended Sept. 30, 2014.
6. Sapphire Industries is a partnership of Sandesh, Phalguni & Rehan sharing profits & losses in the ratio of 4:3:2 and the opening balances in their capital accounts are also maintained in the same ratio.