

M/S KAMINI RAJ CONSTRUCTION AND CONSULTANCY
99, CDA COLONY, PATNA-800023
CONTRACT ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
	Rs.	P	Rs.
To Opening Project WIP	1,961,018.00	By Revenue Account	5,406,163.00
" Material	3,796,100.00	" Capital WIP (25%)	1802055.00
" Labour	1,451,100.00		
	<u>7,208,218.00</u>		<u>5406163.00</u>
To Project Cost (75% of WIP)	5,406,163.00	By Revenue Recognised	
" Partner's Salary	144,000.00	(75% of Advance from	6,160,290.00
" Interest on Partners Capital	94,200.00	Customers -Rs.8313720.00)	
	<u>515,927.00</u>		<u>6,160,290.00</u>
" Net Profit			
	<u>6,160,290.00</u>		<u>515,927.00</u>
To Provision for Income Tax	159,420.00	By Book Profit B/d	
" Share of Profit			
Sanjay Kumar	178,254.00		
Kamini Devi	<u>178,253.00</u>		<u>515,927.00</u>
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KAMINI RAJ
CONSTRUCTION & CONSULTANCY

PARTNER