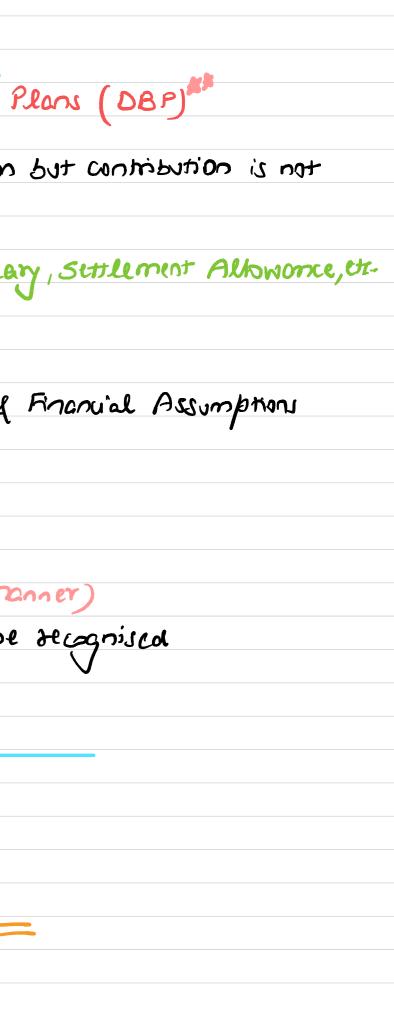
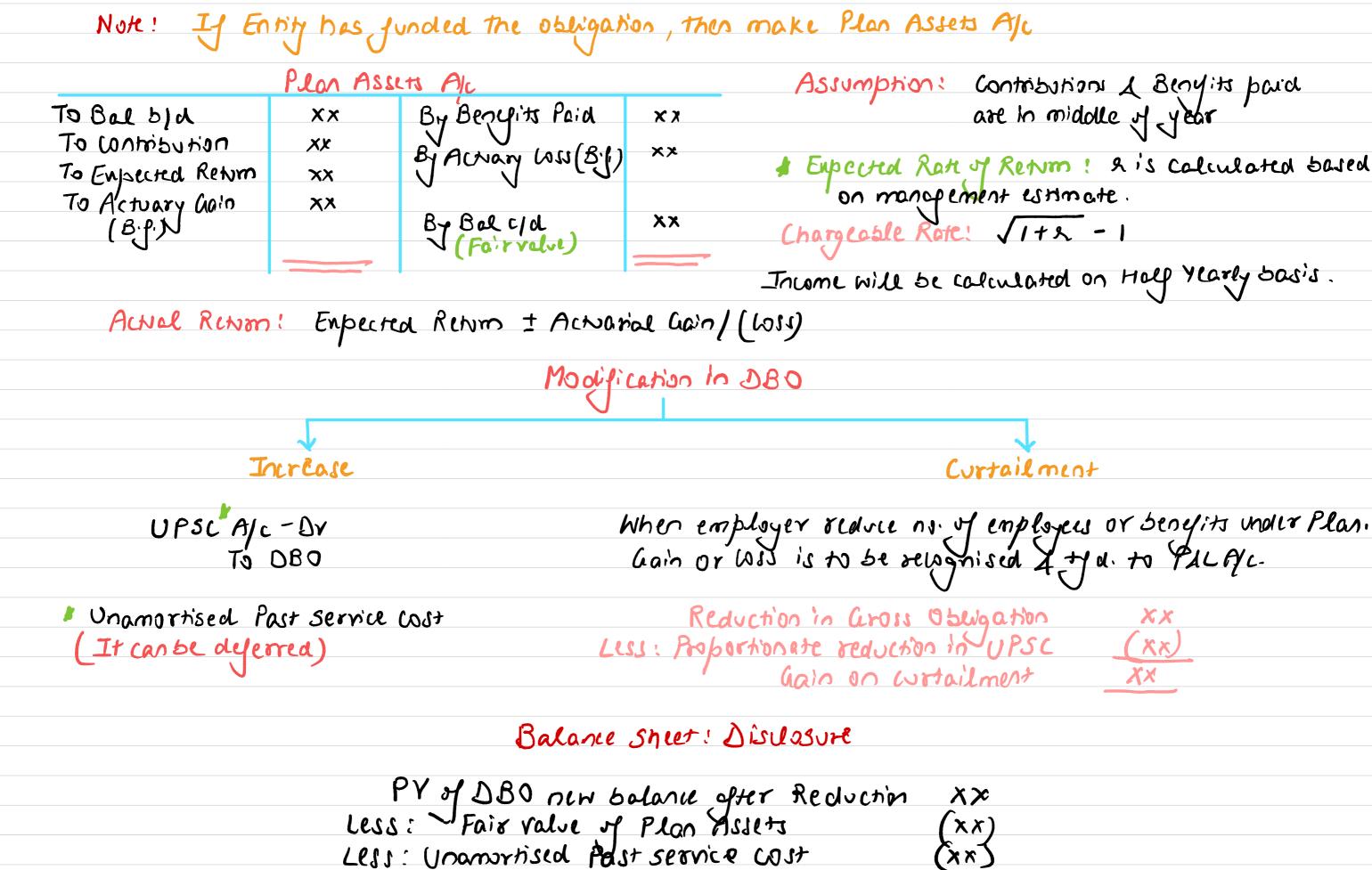
AS-15 Employee Benefits (Not applicable on Employee share based payments) Employee: Contract of Service - Can be Full time, part time, casual / temporary, plomanent, etc. Employee Benefits : All forms of consideration for services rendered that are provided under Informal Poacrices Formal Agreement Legislative Reguiserum (Eg: D'wal' Borus) (E.g. Prindent Find) Can be paid in cash or in kind Include benefits provided to employee, spouse, children or other dysendents. Types of Employee Benefits Short Term Post Employment Long Tem Termination Buyit Employee Benyits Employee Benefits Employer Benyits (PEE8) **(LŤEB)** (STEB) Payable on Termination Payable within 12 months Payable ofter Payable ofter 12M Completion of service but selon retirement Jyear end t.g: Long Term compensated Absence, Eg: Graning, Pensian, ty: VRS gi salaries, Noges, Profit sharing & bonus, Retreachment Provident Find, STCA (Leaves), Compensation. Prifit Sharing & Banus, Medical can, Jubilee Awards, Non monetary servits Settlement Allowance long Term Disability Benefits W/off in PAL A/C A/why Treatment some as of

Accounting Treatment 1) Short Term Employer Benefits (STEB): Recognise expense at undiscounted / assolute amount. Salan Ajc - Dr Prepaid Solary Ajc - Or TO Bask Ajc To O/s salay A/c Short Term compensated Absence (Special Treatment) (Learés) Accordating (Unutilised at year end) Non Acconulating (Used during the year) Cannot be Can be used in NO Treatment Used Next 12 months Provide for full or Proportionate amount of amount Payable for such leaves No Treament Infit sharpy & Borus Plans Recognise enpected cost as enpene in: Enterprise has present obligation as a result of past event f
Reliable estimate can be made.

2) Post Employment Employee	Benepits (PEEB):		
Defined Contribution Plans (DCP)	Dyined B	engit i	
Obligation to pay fined contribution into Separate fund. Record expense based on actual contribution Eg: Provident Fund, Pension Fund, etc.			Employer has obligation required.	
Separate fund. Record expense based on actu	el contributi	reguired.		
			are sala	
• •	V	Projected unit credit Method	•	
Steps 1) Calculate Estimated Benefit Payable by applying Demographic 2				
		based on balance service pe	T 300	
3) Calculate Correct 4) Calculate France		est cost) (Pr: Jacron in ru	ARCL M	
Actuarial Gain/Loss: Actuary immediately				
	08019	VDBO ALC		
To Benefits Paid (Amt: paid on settlement)	<u> </u>	By Bal bld By Corrent Service COSt (CSC)	×× ×x	
To Achanial Quin*	XX	By Interest cost (IC) By Almorial Loss *	አ አ ኢአ	
TO Bal cja	××	N		





Expected Rate of Return ! & is calculated based XX XX XX