1. AVERAGE DUE DATE

MODEL WISE ANALYSIS OF PAST EXAM PAPERS OF IPCC

MODEL NO.	N-11	M-12	N-12	M-13	N-13	M-14	N-14	M-15	N-15	M-16	N-16
Model – 1	-	-	-	-	-	-	-	-	-	-	-
Model – 2	8	4	4	-	-	-	4	4	4	4	4
Model – 3	-	-	-	-	-	-	-	-	8	-	-
Model – 4	-	-	-	-	4	-	-	-	-	-	-
Model – 5	-	-	-	-	-	-	-	-	-	-	-
Model – 6	-	-	-	-	-	4	-	-	-	-	-

Model - 1 : Calculation of due dates

Model - 2 : Calculation of ADD when various payments are due on different dates

Model - 3 : Calculation of interest on drawings made by partners by ADD method

Model - 4 : Calculation of ADD in settlement of Contra Accounts

Model - 5 : Calculation of ADD where repayment is to be made in number of installments.

Model - 6 : Theory

Definition: Average Due Date (ADD) is an equated date of payment on which a single payment can be made in lieu of several payments due for payment on different dates, without loss of interest to either party. Average due date is the equated date of different due dates relating to various transactions.

Example: Suppose 'A' owes to 'B' two sums, one for Rs.10,000 payable on 15-05-2005 and the other of Rs.10,000 payable on 31-05-2005. It is obvious that if 'A' pays the total amount of Rs.20,000 on 23-05-2005, (which is the average of 2 dates) there will be no loss of interest either to 'A' or to 'B' since 'A' pays the first sum of Rs.10,000 eight days late and second sum of Rs.10,000 eight days before. Similarly 'B' receives first sum of ten thousand 8 days late and the second sum of ten thousand 8 days before.

Areas where ADD method is followed:

1. For calculation of ADD when various payments are due on different dates and single payment is to be made by the debtor. (Including the settlement of various bills due on different dates)
2. For calculating Interest on drawings made by partners on different dates.
3. For settlement of Contra Accounts. **E.g.** X & Y sells goods to each other on different dates.
4. Method of ascertaining ADD where amount is lent in one instalment and repayment is to be made in number of instalments.

1. Calculation of ADD when various payments are due on different dates.

Steps:

1. Confirm whether it is Invoice / Bills of Exchange / Promissory Note.
2. Take any due date as the Starting Point (or) '0' Day (or) Base Date. This should preferably be the earliest date of all the due dates.
3. Calculate the number of days from the Base date to the due date of each transaction.
4. Multiply the no. of days by the corresponding amounts and the resultant figure is called as Products.
5. Add up the Amounts & Products.
6. Divide the Products total by the total of the amounts and the result will be the number of days the ADD is away from the starting point.
7. Add the no. of days calculated above to the Base date and result will be the ADD.

8. It is also called as weighted average method or Products method.

Proforma: **Base Date:**

Date of Transaction	Due Date	No. of days away from Base date	Amount (Rs.)	Products
		Total:		

$$\text{Average Due Date} = \text{Base Date} \pm \frac{\text{Total of Products}}{\text{Total Amount}}$$

Notes:

1. If the due date of a transaction is after the starting date, its number of days should be treated as 'plus' but if the due date of transaction is previous to the starting point, no. of days should be marked 'minus'.
2. In calculating the number of days, either of the dates is neglected. (i.e. either the starting date or due date of the transaction)
3. Generally, in case of a bill / Promissory Note 3 days of grace will be added to the term of the bill to determine the due date of the bill.
4. In case of ordinary invoice, grace days should not be considered.
5. When the period of the Invoice/ bill is stated in days, the calculation of the due date will be in days.
6. When the period of the Invoice/bill is stated in months, the calculation will be made in terms of calendar months, ignoring the no. of days in a month. If the month in which the period terminates has no corresponding day, the period shall be deemed to expire on the last day of such a month. For **E.g.:** Date of transaction is 31st January; term – 1month; due date will be 28th February.
7. If the bill is **after date bill**, due date will be counted from the date of drawing of the bill.
8. If the bill is **after sight bill**, the due date will be counted from the date of acceptance of the bill.
9. If the due date of the bill falls on a day, which is a public holiday, preceding business day will be the due date. If the preceding day is also a public holiday, it will fall due on the day preceding the previous day. The expression 'Public holiday' includes Sunday and other days declared by the Central Govt. by notification in the official Gazatte, to be a public holiday.
10. If the due date of the bill is an Emergency/Unforeseen holiday, the next following day will be the due date.
11. If total amount is not paid on ADD then interest should be paid from the ADD to the date of actual payment.
12. If total amount is paid before the ADD then debtor is entitled to rebate from the date of actual payment to the ADD.
13. The year in which February is involved in our calculation should be divided by 4. If it is perfectly divided then the year is a leap year having February of 29 days and year contains 366 days. Otherwise i.e. if the year divided by 4 gives result in fraction then the February is of 28 days and year is of 365 days.
14. 1st April :- Annual closing day for banks
15. 15th August :- Independence day
16. 30th September :- Half year ending for banks
17. 26th January :- Republic day

Public holidays

18. Even Sunday is a public holiday-Unless otherwise specified it is need not to be considered.

In addition to above any day may be declared as public holiday by publishing in the official gazette by govt. of India / state govt. as per Negotiable Instrument Act, 1881.

2. Calculation of Interest on drawings made by partners on different dates by ADD Method

1. Drawings are made by partner / proprietor on different dates during the year and it is settled (adjusted against capital account) at the end of the year.
2. Hence interest when ever applicable is calculated from the date of drawing to the year end date on each amount. However interest is calculated by using average due date method as follows.

Steps:

1. Calculate the ADD in the usual manner.
2. Find out the Number of days between the ADD and the date of closing the books of accounts.
3. Calculate interest by applying the Simple interest formula.

$$\text{Interest} = \text{Total Amount} X \frac{\text{Number of days}}{365} \times \text{Rate of interest}$$

3. Calculation of ADD in settlement of Contra Accounts

Steps:

1. **For Receivables:**
   a. Select the earliest due date of all the transactions between the two parties as the base date
   b. Calculate the no. of days from the base date.
   c. Multiply the amount by the no. of days. The resultant figure is called products.
2. **For Payables:**
   a. Take the same due date as the base date.
   (i.e. common base date to be consider for both the statements)
   b. Calculate the no. of days from the base date.
   c. Multiply the amount by the no. of days. The resultant figure is called products.
3. Now, add both amounts and products of Receivables & Payables.
4. $\text{ADD} = \text{Base Date} \pm \frac{\text{Difference in Products}}{\text{Difference in amounts}}$

4. Method of ascertaining ADD where amount is lent in one instalment and repayment is to be made in number of instalments

Meaning: Under this method ADD should be such that even if the borrower repays all the installments at a time there should not be any loss of interest to the lender. i.e. Interest if repaid in instalments = Interest if repaid in one lumpsum on ADD.

1. If the amount of Installments are equal:-

Steps:

1. Calculate the no. of days (or) months (or) years from the date of lending money to the date of repayment of each installment.
2. Find out the total no. of days (or) months (or) years of various repayments.
3. Divide the total as calculated above by no. of instalments in which repayment of loan is to be made.
4. The result obtained in above step is added to the date of commencement of loan to get the ADD.

$$\text{ADD} = \text{Date of loan} + \frac{\text{Summation of no. of days (or) months (or) years from the date of loan to the date of Repayment of various instalments.}}{\text{No. of instalments}}$$

5.

6. Then simple interest to the lender will be calculated as follows:

$$\text{Simple Interest} = \text{Principal} \times \text{Rate} \times \frac{\text{No. of days from taking of loan to ADD}}{365 \text{ days}}$$

Note: In normal cases the interest is by compounding i.e. Interest on each due date is added to loan and amount repaid is deducted, then on the remaining balance this process is repeated on next due date. Such compounding interest cannot be calculated by this average date concept.

2. If the amount of Installments are different :- Apply Products method.

PROBLEMS FOR CLASS ROOM DISCUSSION

Model – I Computation of Due Dates

Problem 1: (PRINTED SOLUTION AVAILABLE) Find out the due date of the following:

Date of Invoice	Credit Period Allowed
31.01.2014	1 Month
29.01.2014	30 days
02.03.2014	30 days
16.07.2014	30 days
30.06.2014	3 months
26.12.2014	1 Month

Note:_____

Problem 2: (PRINTED SOLUTION AVAILABLE) Find out the date of maturity of the following Bills Receivable:

Bill No:	Date of Drawing	Date of Acceptance	Payable
A-1	31-01-2014	02-02-2014	1 Month after date
A-2	29-01-2014	03-02-2014	30 days after date
A-3	29-01-2014	02-02-2014	2 Months after date
A-4	12-07-2014	14-07-2014	1 Month after date
A-5	27-06-2014	28-06-2014	3 Months after date
A-6	28-09-2014	01-10-2014	2 Months after sight
A-7	23-12-2014	24-12-2014	1 Month
A-8	02-01-2015	03-01-2015	On demand
A-9	05-01-2015	06-01-2015	At sight
A-10	10-01-2015	11-01-2015	On presentment

Drawer demanded the amount of last three bills on 24th January, 2015.

(Solve Problem No: 1 of Assignment Problems as rework)

Note:_____

Model – II Calculation of ADD where various payments are due on different dates

Problem 3: (PRINTED SOLUTION AVAILABLE) Calculation of ADD when various payments are due on different dates: Harish has the following bills due on different dates. It was agreed to settle the total amount due by a single cheque payment. Find the date of the cheque.

i) Rs. 5,000 due on 5.3.2015

ii) Rs. 7,500 due on 7.4.2015

iii) Rs. 6,000 due on 17.7.2015

iv) Rs. 8,000 due on 14.9.2015

(RTP-Nov-15) *(Ans: ADD=11th June, 2015)*

(Solve Problem No: 2 of Assignment Problems as rework)

Note:_____

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Problem 4: Calculation of ADD where various payments are due on different dates: Calculate average due date from the following information:

Date of bill	Term	Amount (Rs.)
16th August, 2010	3 months	3,000
20th October, 2010	60 days	2,500
14thDecember, 2010	2 months	2,000
24th January, 2011	60 days	1,000
06th March, 2011	2 months	1,500

(Nov – 16) (PM) *(Ans: ADD=23rd January, 2011)*

(Solve Problem No: 3 of Assignment Problems as rework)

Note:_____

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Problem 5: (PRINTED SOLUTION AVAILABLE) Calculation of ADD & Interest where various payments are due on different dates: A trader allows his customers, credit for one week only beyond which he charges interest @ 12% per annum. Anil, a customer buys goods as follows:

Date of sale / purchase	Amount (Rs.)
January 2, 2012	6,000
January 28, 2012	5,500
February 17, 2012	7,000
March 3, 2012	4,700

Anil settles his account on 31st March, 2012. Calculate the amount of interest payable by Anil using average due date method. **(Nov – 2009, PM)**

(Ans.: Interest Payable Rs. 380.32)

(Solve Problem No: 4 of Assignment Problems as rework)

Note:_____

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Problem 6: Calculation of ADD & Interest where various payments are due on different dates: The following amounts are due to X by Y. Y wants to pay off (a) on 18.3.XXXX or (b) on 14.7.XXXX. Interest rate of 8% p.a. is taken into consideration.

Due Dates	Amount (Rs.)
January 10th	500
January 26th (Republic Day)	1,000
March 23rd	3,000
August 18th (Sunday)	4,000

Determine the amount to be paid in (a) and in (b). **(SM)** *(Ans.: a. Rs. 8,382.63, b. 8602.47)*

(Solve Problem No: 5 of Assignment Problems as rework)

Note:_____

Problem 7: Calculation of ADD & Interest where various payments are due on different dates: For goods sold, Nair draws the following bills on Roy who accepts the same as per terms:

Amount of the bills (Rs.)	Date of Drawings	Date of Acceptance	Tenure
8,000	06-01-2007	07-01-2007	3 months after date
9,000	15-02-2007	18-02-2007	60 days after date
8,000	21-02-2007	21-02-2007	2 months after date
15,000	14-03-2007	17-03-2007	30 days after sight

On 18th March 2007, it is agreed that the above bills will be withdrawn and the acceptor will pay the whole amount in one lumpsum by a cheque, 15 days ahead of average due date and for this, a rebate of Rs.1,000 will be allowed. Calculate the average due date, the amount and the date of the cheque. *(Ans.: ADD: 18.04.2007, Amount of Cheque: Rs.39,000)*

(Date of Cheque: 03.04.2007)

Note:_____

Problem 8: (PRINTED SOLUTION AVAILABLE) Calculation of ADD where various payments are due on different dates: Kishanlal has made the following sales to Babulal. He allows a credit period of 10 days beyond which he charges interest @ 12% per annum.

Date of Sales	Amount (Rs.)
26.05.14	12,000
18.07.14	18,000
02.08.14	16,500
28.08.14	9,500
09.09.14	15,500
17.09.14	13,500

Babulal wants to settle his accounts on 30-9-2014. Calculate the interest payable by him using Average Due Date (ADD). If Babulal wants to save interest of Rs.588, how many days before 30.9.2014 does he have to make payment? Also find the payment date in this case.

(PM) *(Ans: ADD=16th August, 2014 and payment date is 9th sep.,2014)*

(Solve Problem No: 6 of Assignment Problems as rework)

Note:_____

Problem 9: (PRINTED SOLUTION AVAILABLE) Calculation of ADD where various payments are due on different dates Hari owes Ram Rs. 2,000 on 1st April, 2011. From 1st April, 2011 to 30th June, 2011 the following further transactions took place between Hari and Ram:

April 10 Hari buys goods from Ram for Rs. 5,000

May 16 Hari receives cash loan of Rs. 10,000 from Ram

June 9 Hari buys goods from Ram for Rs. 3,000

Hari pays the whole amount, together with interest @ 15% per annum, to Ram on 30th June, 2011. Calculate the interest payable on 30th June, 2011 by the average due-date method.

(PM) *(Ans: ADD =6th May, 2011; Interest= Rs. 452 (approx.))*
(Solve Problem No:7 of Assignment Problems as rework)

Note:_____

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Problem 10: With drawal of various Bills and acceptance for new Bills: Ketan had accepted bills payable to Mitesh, falling due on different dates. The details of bills are as follows:

Date of bill	Amount	Usance of bill
10th April 2012	Rs.4000	for 4 months
18th April 2012	Rs.5000	for 3 months
25th May 2012	Rs.3000	for 6 months
5th June 2012	Rs.6000	for 3 months

On 1st July, it was agreed that these bills should be withdrawn and that Ketan should accept on that day two bills, one for Rs. 10,000 due in 4 months and the other for the balance with interest, due in 6 months. Calculate the amount of the second bill taking interest @ 10% p.a. Take 365 days in year 2012-2013 for calculation purposes.

(Nov - 2013 RTP) *(Ans.:Value of second bill=8444.38)*

Note:_____

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Model – III Calculation of Interest on drawings by ADD method

Problem 11: Calculation of Interest on drawings by ADD method: A and B, two partners of a firm, have drawn the following amounts from the firm in the year ending 31st March, 20XX

Date	A (Rs.)	Date	B (Rs.)
July 1st	500	June 12th	1,000
September 30	800	August 11th	500
November 1st	1,000	February 9th	400
February 28th	400	March 7th	900

Interest at 6% p.a. is charged on all drawings. Calculate interest chargeable (assume February of 28 days) **(SM)** *(Ans: For A interest Rs.73.23, For B interest Rs. 74.10)*
(Solve Problem No: 8 of Assignment Problems as rework)

Note:_____

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Model – IV Calculation of ADD in settlement of Contra Accounts

Problem 12: Calculation of ADD in settlement of Contra Accounts: The following transactions took place between Thick and Thin. They desire to settle their account on average due date.

Purchases by Thick from Thin	(Rs.)
9th July, 2013	7,200
14th August, 2013	12,200
Sales by Thick to Thin	**(Rs)**
15th July, 2013	18,000
31st August, 2013	16,500

Calculate Average Due Date and the amount to be paid or received by Thick. **(PM)**

(Ans: On 14.08.2013 thin has to pay to thick Rs.15,100)

(Solve Problem No: 9 of Assignment Problems as rework)

Note:_____

Problem 13: Calculation of ADD in settlement of Contra Accounts: A had the following bills receivable and bills payable against B. Calculate average due date when the payment can be made or received without any loss or gain of interest to either party.

Bills Receivable			Bills Payable		
Date of the Bill	Amount (Rs.)	Tenure in months	Date of bill	Amount (Rs.)	Tenure in Months
1.6.13	18,000	3	29.5.13	12,000	2
5.6.13	15,000	3	3.6.13	18,000	3
9.6.13	20,000	1	10.6.13	20,000	2
12.6.13	16,000	2	13.6.13	14,000	2
20.6.13	24,000	3	27.6.13	22,000	1

Gazetted holiday intervening in the period are 15th August, 2013, 16th August, 2013, and 6th September, 2013. **(RTP-Nov-14)** *(Ans: ADD=27th January, 2014)*

(Solve Problem No: 10 of Assignment Problems as rework)

Note:_____

Model – V Calculation of ADD in case where amount is lent in one instalment but repayment is made in no. of instalments

Problem 14: Mr. X lends Rs.25,000 to Mr. Y on 1st January 2005. Calculate the ADD and Interest @ 18% p.a. to be charged by X in each of the following alternative cases:

a. If the amount is repayable in 5 equal annual instalments commencing from 1st January, 2005.

b. If the amount is repayable in 5 equal annual installments commencing from 1st Jan. 2006

(Solve Problem No: 9 of Assignment Problems as rework)

c. If the amount is repayable in 5 half yearly equal instalments commencing from1st January, 2005. **(Nov., 2002 – Similar Problem)**

(Solve Problem No: 10 of Assignment Problems as rework)

d. If the amount is repayable in three equal installments at an interval of two years commencing from 30th June, 2006.

e. If the amount is repayable in 5 equal installments as under: **I** – (01.01.2005); **II** – (1.7.2005); **III** – (1.7.2006); **IV**–(01.01.2007); **V** - (01.01.2008).

f. Repayable in 5 unequal installments both in amounts & intervals. 1.1.2005– 2000; 1.7.2005 – 5000; 1.7.2006 – 10,000; 1.1.2007 – 5,000; 1.1.2008 – 3,000.

(Ans.: Interest to charge: a. Rs.9,000, b. Rs.13,500,c. Rs.4,500, d. Rs.15,750, e. Rs.6,300, f. Rs.6,570)

(Solve Problem No: 11 and 12 of Assignment Problems as rework)

Note:_____

ASSIGNMENT PROBLEMS

Problem 1: Calculation of due dates for various Bills: Find out Due date of Maturity, in case of fallowing Bills of Exchange, Where maturity period of Bill is One month:

Date of Bill

i) 26th January, 2016

ii) 23rd December, 2014

iii) 13th January, 2015(day on which Bill Of exchange is at maturity , after including days of grace, declared as holiday due to some emergency),

iv) 13th July ,2015(day on which Bill of Exchange is at maturity, after including days of grace, is Sunday) **(May-2016, RTP)** *(Ans: (i) 29th February,(ii) 25th January,(iii) 17th February,(iv) 14th August)*

Problem 2: Calculation of ADD where various payments are due on different dates: The followings are the amounts due on different dates in between the same parties:

Amount (Rs.)	Due Date
500	3rd July
800	2nd August
1,000	11th September

Suggest a date on which all the bills may be paid out without any loss of interest to either party.
(May-2010, SM) *(Ans.: ADD 13th August)*

Problem 3: Calculation of ADD where various payments are due on different dates: Calculate Average Due date from the following information: **(Nov., 2004, SM)**

Date of bill	Term	Amount (Rs.)
August 10, 2009	3 months	6,000
October 23, 2009	60 days	5,000
December 4, 2009	2 months	4,000
January 14, 2010	60 days	2,000
March 08, 2010	2 Months	3,000

Assume February Month has 28 days: *(Ans.: ADD = Jan.19th 2010)*

Problem 4: Calculation of ADD & Interest where various payments are due on different dates: T owes to K the following amounts:

Rs.7,000 due on 15th March, 2012

Rs.12,000 due on 5th April, 2012

Rs.30,000 due on 25th April, 2012

Rs.20,000 due on 11th June, 2012

He desires to make the full payment on 30th June, 2012 along with interest @ 10% per annum after the average due date. Find out the average due date and the amount of interest. Amount of interest may be rounded off to the nearest rupee. **(PM)**

(Ans: Average Due Date 01.05.2012, Rs.1,131 (year has 365 days), Rs.1,134 (year has 366 days))

Problem 5: Calculation of ADD & Interest where various payments are due on different dates: Mr. Black accepted the following bills drawn by Mr. White.

Date of Bill	Period	Amount (Rs.)
09.03.2010	4 months	4,000
16.03.2010	3 months	5,000
07.04.2010	5 months	6,000
18.05.2010	3 months	5,000

He wants to pay all the bills on a single date. Interest chargeable is @ 18% p.a. and Mr. Black wants to save Rs.150 on account of interest payment. Find out the date of on which he has to effect the payment to save interest of Rs.150. Base date to be taken shall be the earliest due date.

(Nov-2011, PM) *(Ans.: ADD: 03.08.2010, Date of Actual Payment 19.07.2010)*

Problem 6: Anand purchased goods from Amirtha, the average due date for payment in cash is 10.08.2015 and the total amount due is Rs. 67,500. How much amount should be paid by Anand to Amirtha, if total payment is made on following dates and interest is to be considered at the rate of 12% p.a.

i) On average due date.

ii) On 25th August, 2015.

iii) On 30th July, 2015. *(Ans.: Interest to charge: (i). Rs. 67,500, (ii). Rs. 67,833, (iii). Rs. 67,256)*

Problem 7: Calculation of ADD & Interest where various payments are due on different dates: A owes B Rs. 890 on 1st January, 2015. From January to March, the following further transactions took place between A and B:

January 16	A buys goods	Rs.910
February 2	A receives Cash loan	Rs.750
March 6	A buys goods	Rs.810

A pays the whole amount on 31st March, 2015 together with interest at 5% per annum. Calculate the interest by the average due date method. **(SM)** *(Ans: Interest Rs.29)*

Problem 8: Calculation of Interest on drawings by ADD method: A and B are partners in a firm and share profits and losses equally. A has withdrawn the following sum during the half year ending 30th June 2012:

Date	Amount (Rs.)
January 15	5,000
February 10	4,000
April 5	8,000
May 20	10,000
June 18	9,000

Interest on drawings is charged @ 10% per annum. Find out the average due date and calculate the interest on drawings to be charged on 30th June 2012.

(PM) *(Ans: ADD=19th April, 2012 and Interest on drawings is Rs.708)*

Problem 9: Calculation of ADD in settlement of Contra Accounts: Mr. Green and Mr. Red had the following mutual dealings and desire to settle their account on the average due date:

Purchase by Green from Red	Amount (Rs.)
6th January, 2011	6,000
2nd February, 2011	2,800
31st March, 2011	2,000

Sales by Green to Red:

Sales by Green to Red	Amount (Rs.)
6th January, 2011	6,600
9th March, 2011	2,400

20th March 2011	500

You are asked to ascertain the average due date. **(Nov-1998, 2013, SM)**

(Ans.: Greeen has to pay red Rs.1300 on 20th Feb.2011)

Problem 10: Calculation of ADD in settlement of Contra Accounts: Manoj had the following bills receivables and bills payable against Sohan. Calculate the average due date, when the payment can be received or made without any loss of interest.

Date	Bills Receivable	Tenure	Date	Bills Payable	Tenure
01/06/2012	3,000	3 month	29/05/2012	2,000	2 month
05/06/2012	2,500	3 month	03/06/2012	3,000	3 month
09/06/2012	6,000	1 month	9/06/2012	6,000	1 month
12/06/2012	1,000	2 month			
20/06/2012	1,500	3 month			

15 August, 2012 was a Public holiday. However, 6 September, 2012 was also declared as sudden holiday. **(Nov – 2014 RTP, SM)** *(Ans: On 30.09.2012, Sohan has to pay Manoj Rs.3,000)*

Problem 11: Calculation of ADD in case where amount is lent in one instalment but repayment is made in no. of instalments: Rs.10,000 lent by Dass Bros. to Kumar & Sons on 1st January, 2008 is repayable in 5 equal annual installments commencing on 1st January, 2009. Find the average due date and calculate interest at 5% per annum, which Dass Bros. will recover from Kumar & Sons. **(SM)** *(Ans.: Rs. 1500 to be charged by Dabs bros)*

Problem 12: Calculation of ADD in case where amount is lent in one instalment but repayment is made in no. of instalments: 'A' lent Rs. 25,000 to 'B' on 1st January, 2011. The amount is repayable in 5 half-yearly installments commencing from 1st January, 2012. Calculate the average due date and interest @ 10% per annum. **(PM)**

(Ans: ADD=1st January, 2013 and Interest is Rs.5,000)

ABC ANALYSIS

	A Category	B Category	C Category
Class Room Problems	7,8,9,10,11,12,14	1,2,3,4,5,6	13
Assignment Problems	1,6,7,8,10,11,12	2,3,4,5	9

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Executed by: Sai Ram Sir

THE END