

**71. Rekha holds 100 shares of 10 each on which she has paid 1 per share on application.**

**Sunita holds 200 shares of 10 each on which she has paid 1 and 2 per share on application and allotment respectively.**

**Teena holds 300 shares of 10 each and has paid 1 on application, 2 on allotment and 3 on first call. They all fail to pay their arrears and the second call of 4 per share. Shares are forfeited and subsequently reissued @ 11 per shares as fully paid-up.**

**Journalize the above.**

**Solution:**

Date	Particular	L.F.	Dr.	Cr.
1.	Share capital A/c (600 x 8) To forfeited share A/c <sup>(1)</sup> To share Allotment A/c To share first call A/c (600 shares forfeited)		4,800	2,500 200 900 1,200
2.	Bank A/c (600 x 11) To share capital A/c (600 x 10) To security premium reserve A/c (600 forfeited shares reissued)		6,600	6,000 600

<b>3.</b>	<b>Forfeited shares A/c</b>		<b>2,500</b>	
	<b>To capital reserve A/c</b>			<b>2,500</b>
	<b>(Capital gain on reissue of forfeited shares transferred to capital reserve)</b>			

### Calculation of forfeited shares

<b>Particular</b>	<b>Application</b>	<b>Allotment</b>	<b>First call 3</b>	<b>Second call 2</b>	<b>Forfeited</b>	<b>Not received</b>
	<b>1</b>	<b>2</b>				
<b>Rekha</b> <b>(100 shares)</b>	<b>100</b>	<b>200 x</b>	<b>300 x</b>	<b>200 x</b>	<b>100</b>	<b>700</b>
<b>Sunita</b> <b>(200 shares)</b>	<b>200</b>	<b>400</b>	<b>600</b>	<b>400 x</b>	<b>600</b>	<b>1,000</b>
<b>Teena</b> <b>(300 shares)</b>	<b>300</b>	<b>600</b>	<b>900</b>	<b>600 x</b>	<b>1,800</b>	<b>600</b>
		<b>200 x</b>	<b>900 x</b>	<b>1,200 x</b>	<b>2,500</b>	<b>2,300</b>

**72. Record the journal entries for forfeiture and reissued of shares in the following cases:**

- I. Basak Ltd. forfeited 20 shares of 10 each, 7 called-up on which the shareholder had paid application and allotment money of 5 per share. Out of these, 15 shares were reissued to naresh as 7 per share paid-up for 8 per share.**
- II. Y Ltd. forfeited 90 shares of 10 each, 8 called-up issued at a premium of 2 per share to 'R' for non-payment of allotment money of 5 per share (including premium). Out of these, 80 shares were reissued to sanjay as 9 called-up for 10 per share.**

**III. Solution:**

Date	Particular	L.F.	Dr.	Cr.
1.	Share capital A/c (20 x 7) To forfeited share A/c (20 x 5) To calls in arrear A/c (20 x 2) (20 shares forfeited)		140	100 40
2.	Bank A/c (15 x 8) To share capital A/c (15 x 7) To security premium reserve A/c (15 forfeited shares reissued @ 8,7 paid-up)		120	105 15
3.	Forfeited shares A/c <sup>(1)</sup> To capital reserve A/c		75	75

	(Capital gain on reissue of forfeited shares transferred to capital reserve)			
	$[\frac{100}{20} \times 15 - 0 = 75]$			

### Journal

Date	Particular	L.F.	Dr.	Cr.
1.	Share capital A/c (90 x 8)		720	
	Securities premium reserve A/c (90 x 2)		180	
	To forfeited share A/c (90 x 5)			450
	To calls in arrear A/c (90 x 5)			450
	(90 shares forfeited)			
2.	Bank A/c (80 x 10)		800	
	To share capital A/c (80 x 8)			640
	To security premium reserve A/c			160
	(80 forfeited shares reissued)			
3.	Forfeited shares A/c <sup>(1)</sup>		400	
	To capital reserve A/c			400
	(Capital gain on reissue of forfeited shares transferred to capital reserve)			

	$\left[\frac{450}{90} \times 80 - 0 = 400\right]$			
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**73.Jain Ltd. invited applications for issuing 1,12,000 equity shares of 10 each at par. The amount per share was payable as follows:**

<b>On Application</b>	<b>1</b>
<b>On Allotment</b>	<b>2</b>
<b>On first call</b>	<b>3</b>
<b>On second and final call</b>	<b>4</b>

Application for 1,00,000 shares were received. Share were fully allotted to all the application. Ramesh failed to pay his allotment money which was 2,000. His shares were forfeited immediately. Suresh did not pay the first call on 500 shares applied by him. His shares were forfeited after the first call. The forfeited shares of Ramesh and Suresh were reissued at 9 per share fully paid-up. Afterwards the second and final call was and was duly received.

Pass necessary journal entries for the above transactions in the books of Jain Ltd.

**Solution:**

**Journal**

<b>Date</b>	<b>Particular</b>	<b>L.F.</b>	<b>Dr.</b>	<b>Cr.</b>
<b>1.</b>	Bank A/c (1,00,000 x 1)  To share application A/c  (1,00,000 shares application received)		<b>1,00,000</b>	<b>1,00,000</b>

2.	Share application A/c To share capital A/c (Share app transferred to share capital)		1,00,000	1,00,000
3.	Share allotment A/c (1,00,000 x 2) To share capital A/c (Share allotment due)		2,00,000	2,00,000
4.	Bank A/c (2,00,000 - 2,000) To share Allotment A/c (Share allotment received)		1,98,000	1,98,000
5.	Share capital A/c (1,000 x 3) To forfeited shares A/c (1,000 x 1) To share Allotment A/c (1,000 x 2) (1,000 shares forfeited)		3,000	1,000 2,000
6.	Share first call A/c (99,000 x 3) To shares capital A/c (Share first call due on 99,000 shares)		2,97,000	2,97,000

7.	Bank A/c [2,97,000 - (500 x 3)] To share first call A/c (Share first call received)		2,95,500	2,95,500
8.	Share capital A/c (500 x 6) To share forfeited A/c (500 x 3) To share first call A/c (500 x 3) (500 shares forfeited)		3,000 1,500 1,500	
9.	Share second & final call A/c (98,500 x 4) To share capital A/c (Share second call due on 98,500 shares)		3,94,000	3,94,000
10.	Bank A/c To share second & final call A/c (Share second & final call received)		3,94,000	3,94,000
11.	Bank A/c (1,500 x 9) Forfeited shares A/c		13,500 1,500	

12.	To share capital A/c (1,500 x 10) (1,500 forfeited shares reissued @ 9 fully paid-up)			15,000
	Forfeited shares A/c		1,000	
	To capital reserve A/c (capital gain on reissue of forfeited shares) [1,000 + 1,500 - 1,500 = 1,000]			1,000
1.	Bank A/c (1,00,000 x 1) To share application A/c (1,00,000 shares application received)		1,00,000	1,00,000
2.	Share application A/c To share capital A/c (Share app transferred to share capital)		1,00,000	1,00,000
3.	Share allotment A/c (1,00,000 x 2) To share capital A/c (Share allotment due)		2,00,000	2,00,000



4.	Bank A/c (2,00,000 - 2,000) To share Allotment A/c (Share allotment received)		1,98,000	1,98,000
5.	Share capital A/c (1,000 x 3) To forfeited shares A/c (1,000 x 1) To share Allotment A/c (1,000 x 2) (1,000 shares forfeited)		3,000	1,000 2,000
6.	Share first call A/c (99,000 x 3) To shares capital A/c (Share first call due on 99,000 shares)		2,97,000	2,97,000
7.	Bank A/c [2,97,000 - (500 x 3)] To share first call A/c (Share first call received)		2,95,500	2,95,500
8.	Share capital A/c (500 x 6) To share forfeited A/c (500 x 3) To share first call A/c (500 x 3)		3,000	1,500 1,500

	(500 shares forfeited)			
9.	Share second & final call A/c (98,500 x 4) To share capital A/c (Share second call due on 98,500 shares)		3,94,000	3,94,000
10.	Bank A/c To share second & final call A/c (Share second & final call received)		3,94,000	3,94,000
11.	Bank A/c (1,500 x 9) Forfeited shares A/c To share capital A/c (1,500 x 10) (1,500 forfeited shares reissued @ 9 fully paid-up)		13,500 1,500	15,000
12.	Forfeited shares A/c To capital reserve A/c (capital gain on reissue of forfeited shares) [1,000 + 1,500 - 1,500 = 1,000]		1,000	1,000

74. Software Ltd. company with registered capital of 5,00,000 in shares of 10 each issued 20,000 of such shares. Payable 2 on application, 4 on allotment, 2 on first call and 2 on final call. All the money payable on allotment was received but on the first call being made, one shareholder paid the entire balance on his holding of 300 shares and five shareholders with a total holding of 1,000 shares did not pay their dues on the first call. These shares were forfeited for non-payment of first call money. Final call was made and all the money due was received. Later on, forfeited shares were reissued @ 6 per share as fully paid-up.

Record the above in the company's journal and prepare the Balance Sheet.

Solution:

Date	Particular	L.F.	Dr.	Cr.
1.	<b>Bank A/c (20,000 x 2)</b> <b>To share application A/c</b> <b>(Shares application received on 20,000 share @ 2)</b>		<b>40,000</b>	<b>40,000</b>
2.	<b>Share application A/c</b> <b>To share capital A/c</b> <b>(Share app transferred to share capital)</b>		<b>40,000</b>	<b>40,000</b>
3.	<b>Share allotment A/c (20,000 x 4)</b> <b>To share capital A/c</b> <b>(Share allotment due in 20,000 shares @ 4)</b>		<b>80,000</b>	<b>80,000</b>
4.	<b>Bank A/c</b> <b>To share Allotment A/c</b> <b>(Share allotment received)</b>  <b>Share first call A/c (20,000 x 2)</b>		<b>80,000</b>	<b>80,000</b>

5.	To shares capital A/c (Share first call due)		40,000	40,000
	Bank A/c			
6.	Call in arrear A/c (1,000 x 2)		38,600	
	To share first call A/c		2,000	
	To calls in advance A/c (300 x 2)			40,000
	(Share first call received)			600
	Share capital A/c (1,000 x 8)			
7.	To share forfeited A/c (1,000 x 6)		8,000	
	To calls in arrear A/c (1,000 x 2)			6,000
	(1,000 shares forfeited)			2,000
	Share final call A/c (19,000 x 2)			
8.	To share capital A/c (Share second call due)		38,000	38,000
	Bank A/c			
9.	Calls in advance A/c		37,400	

	To share final call A/c (Share final call received)		600	38,000
10.	Bank A/c (1,000 x 6) Share Forfeited A/c To share capital A/c (1,000 x 10) (1,000 forfeited shares reissued)		6,000 4,000	1,000
11.	Forfeited shares A/c To capital reserve A/c (capital gain on reissue of forfeited shares transferred to capital reserve)		2,000	2,000

### Software Balance Sheet (Extract) as at...

particular	Note No.	
<b>I Equity &amp; Liabilities</b>		
<b>1. Share holders funds</b>		
a) Share capital		2,00,000
b) Reserve and surplus		<u>2,000</u>
<b>Total</b>		<u><b>20,2,000</b></u>
<b>ii Assets</b>		
<b>1. Current Assets</b>		
a) Cash and Cash Equivalents		<u>20,2,000</u>
<b>Total</b>		<u><b>20,2,000</b></u>

### Notes to Accounts

Particular	
<b>1. Share capital</b>	
<b>Authorized capital</b>	
50,000 shares @ 10 each	<u><b>5,00,000</b></u>
<b>Issued capital</b>	

20,000 shares @ 10 each	<u>2,00,000</u>
Subscribed capital	
20,000 shares @ 10 each	2,00,000
2. Reserve and Surplus	
Capital reserve	2,000
3. Cash & Cash Equivalent	
Cash at Bank	<u>20,2,000</u>

**75. Slow & Steady Ltd. invited application for allotment of 10,000 Equity shares of 10 each from public. The amount of these shares was payable as:**

**On application 1 per share, on allotment 2 per share, on first call 3 per share and on second and final call 4 per share.**

**Amount payable on application, allotment and calls were duly received with the following exceptions.**

- I. A, who held 200 shares, failed to pay the money on allotment and calls.**



- II. B, to whom 150 shares were allotted. failed to pay the money on first call and final call.
- III. C, who held 50 shares, did not pay the amount of second and final call.

The shares of A, B and C were forfeited and were subsequently reissued for cash as fully paid-up at a discount of 5%.

Pass necessary journal entries to record these transactions in the books of the company.

**Solution:**

Date	Particular	L.F.	Dr.	Cr.
1.	Bank A/c (10,000 x 1) To equity share application A/c (10,000 share application received)		10,000	10,000
2.	Equity share application A/c To equity share capital A/c (equity share app transferred to share capital)		10,000	10,000
3.	Equity share allotment A/c (10,000 x 2) To equity share capital A/c (equity share allotment due)		20,000	20,000

	Bank A/c (9800 x 2)			
4.	To equity share allotment A/c (Equity share allotment received on 9800 share)		19,600	19,600
	Equity share first call A/c (10,000 x 3)			
5.	To equity share capital A/c (Equity share first call due)		30,000	30,000
	Bank A/c (9,650 x 3)			
6.	To equity share first call A/c (Equity share first call received on 9,650 shares)		28,950	28,950
	Equity share second & final call A/c			
7.	To equity share capital A/c (Equity share second & final call due)		40,000	40,000
	Bank A/c			
8.	To equity share second & final call A/c (Equity share second & final call received)		38,400	38,400

9.	Equity share capital A/c (400 x 10)			
	To forfeited shares A/c (200+450+300)			
	To share allotment A/c			
	To share first call A/c		4,000	
	To share second & final call A/c			950
10.	(400 equity share capital forfeited)			400
				1,050
	Bank A/c (400 x 9.5)			1600
	Forfeited share A/c (400 x 5)			
	To Equity share capital A/c (400 x 10)			
11.	(400 forfeited shares reissued)		3,800	
			200	
	Forfeited shares A/c			4,000
	To capital reserve A/c			
	(capital gain on reissue of forfeited of shares transferred reserve)			
			750	
				750

**Working Notes:-**

Particular	Application	Allotment	First	Second &	Forfeited
	1	2	call 3	final 4	Amount

<b>A</b> <b>(200 shares)</b>	<b>200</b>	<b>400 x</b>	<b>600 x</b>	<b>800 x</b>	<b>200</b>
<b>B</b> <b>(150 shares)</b>	<b>150</b>	<b>300</b>	<b>450 x</b>	<b>600 x</b>	<b>450</b>
<b>C</b> <b>(50 shares)</b>	<b>50</b>	<b>100</b>	<b>150</b>	<b>200 x</b>	<b>300</b>
		<b>400 x</b>	<b>1050</b>	<b>1,600</b>	<b>950</b>

**76. 'Venus Ltd' was registered with an authorized capital of 40,000 divided into 4,00,000 equity shares of 10 each. 70,000 of these shares were issued as fully paid to 'M/s. Star Ltd.' for building purchase from them. 2,00,000 shares were issued to the public and the amounts were payable as follows:**

**On Application                    -        3 per share**  
**On Allotment                     -        2 per share**  
**On First call                      -        2 per share**  
**second and final call       -        3 per share**

**The amounts received on these shares were as follows:**

On 1,00,000	-	Full amount called
On 60,000	-	7 Per share
On 30,000	-	5 per share
On 10,000	-	3 per share

The directors forfeited 10,000 shares on which only 3 per share were received. These shares were reissued at 12 per share fully paid. pass necessary journal entries for the above transactions in the books of Venus Ltd.

Solution:

Date	Particular	L.F.	Dr.	Cr.
1.	Building A/c To M/s star Ltd A/c (Building purchased from m/s star Ltd.		7,00,000	7,00,000
2.	M/s star ltd A/c To equity share capital A/c (7,000 equity shares issued @ 10 each)		7,00,000	7,00,000
3.	Bank A/c (2,00,000 x 3) To equity share application A/c (2,00,000 equity share app received)		6,00,000	6,00,000

4.	<p>Equity share application A/c</p> <p>To equity share capital A/c</p> <p>(Equity share app transferred to share capital)</p>		6,00,000	
5.	<p>Equity share allotment A/c (2,00,000 x 2)</p> <p>To equity share capital A/c</p> <p>(Equity share allotment due)</p>		4,00,000	6,00,000
6.	<p>Bank A/c [4,00,000 – ( 40,000 x 2)]</p> <p>To equity share allotment A/c</p> <p>(Equity share allotment received on 3,90,000 shares)</p>		3,80,000	4,00,000
7.	<p>Equity share first call A/c (2,00,000 x 2)</p> <p>To equity share capital A/c</p> <p>(equity share first call due)</p>		4,00,000	3,80,000
8.	<p>Bank A/c [4,00,000 – (40,000 x 2) ]</p> <p>To equity share first call A/c</p> <p>(Equity share first call received)</p>		3,20,000	4,00,000
				3,20,000

9.	Equity share second & final call A/c To share equity share capital A/c (Equity share second & final call due)		6,00,000	6,00,000
10.	Bank A/c [6,00,000 – (1,00,000 x3)] To equity share second & final call A/c (Equity share second & final call received)		3,00,000	3,00,000
11.	Equity share capital A/c (10,000 x10) To forfeited shares A/c (10,000 x 3) To equity shares allotment A/c (10,000 x 2) To equity share first call A/c (10,000 x 2) To equity share second & final call (10,000 x 3) (10,000 equity shares forfeited)		1,00,000	30,000 20,000 20,000 30,000
13.	Bank A/c To equity share capital A/c To securities premium reserve A/c (Equity shares reissued @ 12 per share)		1,20,000	1,00,000 20,000

14.	Forfeited shares A/c			
	To capital reserve A/c			
	(capital gain on reissue of forfeited of shares transferred to capital reserve)		30,000	30,000

**77.Kwality Hospitality Ltd. incorporated with authorized capital of 10,00,000, 1,00,000 equity shares of 10 each, issued 50,000 equity shares for subscription payable 4 on application, 3 on allotment and balance as first and final call. The shares were subscribed, and due amounts were received except first and final call on 4,000 shares. These shares were forfeited. Later, half the share were reissued as fully paid-up and 4,000 were transferred to capital reserve.**

**Pass the journal entry for reissue of shares.**

**Solution:**

Date	Particular	L.F	Dr.	Cr.
1.	Bank A/c (50,000 x 4)		2,00,000	
	To equity share application A/c			2,00,000



	(Equity share application received)			
2.	Equity share application A/c		2,00,000	
	To equity share capital A/c			2,00,000
	(Equity share app transferred to share capital)			
3.	Equity share allotment A/c		1,50,000	
	To equity share capital A/c			1,50,000
	(Equity share allotment due on 50,000 share @ 3)			
4.	Bank A/c		1,50,000	
	To equity share allotment A/c			1,50,000
	(Equity share allotment received A/c)			
5.	Equity share first & final call A/c		1,50,000	
	To equity share capital A/c			1,50,000
	(Equity share first & final call due)			
6.	Bank A/c		1,38,000	
	To equity share first & final call A/c			1,38,000
	(Equity share first & final call received)			

7.	Equity share capital A/c (4,000 x 10)			
	To forfeited shares A/c (4,000 x 7)		40,000	
	To share first & final call A/c (4,000 x 3)			28,000
	(4,000 shares forfeited)			12,000
8.	Bank A/c			
	Forfeited shares A/c (14,000 - 4,000)		10,000	
	To equity share capital A/c		10,000	
	(2,000 forfeited shares reissued @ 5 per shares fully paid-up)			20,000
9.	Forfeited shares A/c			
	To capital reserve A/c		4,000	
	(Capital gain on reissued of forfeited shares transferred to capital reserve)			4,000
	$\left[ \frac{28,000}{4,000} \times 2,000 - 10,000 = 4,000 \right]$			

**78. Park Hospitality Ltd. incorporated with authorized capital of 15,00,000 1,50,000 equity shares of 10 each, issued 50,000 equity shares for subscription payable 4 on application, 3 on allotment and balance as first and final call. The shares were subscribed, and due amounts were received except first and final call on 4,000**

shares held by pawan. Rakesh holding 2,000 share paid call on his share along with allotment money. Share of Pawan were forfeited. Later, half the share were reissued as fully paid-up and 4,000 were transferred to capital Reserve. Pass the journal entry for reissue of shares.

**Solution:**

Date	Particular	L.F	Dr.	Cr.
1.	Bank A/c (10,000 x 4) Dr. To equity share application A/c (Equity share app. received on 10,000 equity shares @ 4 per share)		4,00,000	4,00,000
2.	Equity share application A/c Dr. To equity share capital A/c (Equity share app transferred to Equity share capital)		4,00,000	4,00,000
3.	Equity share allotment A/c 1,00,000 x3) Dr. To equity share capital A/c (Equity share allotment due)		3,00,000	3,00,000
4.	Bank A/c Dr. To equity share allotment A/c			

	To calls in advance A/c (2,000 x 3) (Equity share allotment received)		3,06,000	
				3,00,000
				6,000
	Equity share first & final call A/c	Dr.		
5.	To equity share capital A/c (Equity share first & final call due on 1,00,000 shares @ 3 per share)		3,00,000	
				3,00,000
	Bank A/c	Dr.		
6.	Call in arrear A/c (4,000 x 3)	Dr.	2,82,000	
	Call in advance A/c (2,000 x 3)	Dr.	12,000	
	To equity share first & final call A/c (1,00,000 x 3) (Equity share first & final call received)		6,000	
				3,00,000
	Equity share capital A/c (4,000 x 10)	Dr.		
7.	To forfeited shares A/c (4,000 x 7) To calls in arrear A/c) 4,000 x 3) (4,000 shares forfeited)		40,000	
	Bank A/c	Dr.		28,000

	Forfeited shares A/c (14,000 - 4,000)			12,000
8.	To equity share capital A/c		10,000	
	(2,000 forfeited shares reissued)		10,000	
	Forfeited shares A/c	Dr.		
	To capital reserve A/c			20,000
9.	(Capital gain on reissued of forfeited shares transferred to capital reserve)		4,000	
				4,000

**79. Grofers Ltd. having authorized capital of 25,00,000, equity shares of 10 each for subscription payable 4 on application, 3 on allotment and balance on first and final call. The share were subscribed, and due amounts were received except first and final call on 4,000 shares held by Rana. These shares were forfeited. Later, half the share were reissued as fully paid-up and 14,000 were transferred to capital reserve pass the journal entry for forfeiture and reissue of shares.**

**Solution:**

**Journal**

Date	Particular	L.F	Dr.	Cr.
1.	Bank A/c (10,000 x 4)		4,00,000	

	To equity share application A/c (Equity share app. received on 10,000 equity shares @ 4 per share)			4,00,000
2.	Equity share application A/c To equity share capital A/c (Equity share app transferred to Equity share capital)		4,00,000	4,00,000
3.	Equity share allotment A/c 1,00,000 x3) To equity share capital A/c (Equity share allotment due)		3,00,000	3,00,000
4.	Bank A/c To equity share allotment A/c To calls in advance A/c (2,000 x 3) (Equity share allotment received)		3,06,000	3,00,000 6,000
5.	Equity share first & final call A/c To equity share capital A/c (Equity share first & final call due on 1,00,000 shares @ 3 per share)		3,00,000	3,00,000

	Bank A/c			
6.	Call in arrear A/c (4,000 x 3)		2,82,000	
	Call in advance A/c (2,000 x 3)		12,000	
	To equity share first & final call A/c (1,00,000 x 3)		6,000	
	(Equity share first & final call received)			3,00,000
	Equity share capital A/c (4,000 x 10)			
7.	To forfeited shares A/c (4,000 x 7)		40,000	
	To calls in arrear A/c) 4,000 x 3)			
	(4,000 shares forfeited)			28,000
	Bank A/c			12,000
8.	Forfeited shares A/c (14,000 - 4,000)		10,000	
	To equity share capital A/c		10,000	
	(2,000 forfeited shares reissued)			
	Forfeited shares A/c			20,000
9.	To capital reserve A/c			

	(Capital gain on reissued of forfeited shares transferred to capital reserve)		4,000	
				4,000

### Forfeiture and Reissue of Shares which Issued at Premium

**80.** A share of 100 issued at a premium of 10 on which 80 (including premium) was called and 60 (including premium) was paid, has been forfeited. This share was afterwards reissued as fully paid-up for 70. Give journal entries to record the above.

**Solution:**

**Journal**

Date	Particular	L.F	Dr.	Cr
1.	Share capital A/c To forfeited share A/c To calls in arrear A/c (Share forfeited)		70	50 20
2.	Bank A/c Forfeited Share A/c To share capital A/c		70 30	100



	(Forfeited shares reissued)			
3.	Forfeited shares A/c [50 - 20]		20	
	To capital reserve A/c			20
	(Capital gain on reissue of forfeited shares transferred to capital reserve)			