

FOOD CORPORATION OF INDIA  
HEAD QUARTERS : NEW DELHI

No. Accts./9(21)/92

DT : 23.4.1992

CIRCULAR NO. 599/ACCTS.

CORRECTION SLIP NO. 444/FOOD

In the existing chart of Food Account part I & II, please add the following heads of Accounts.

<u>S.No.</u>	<u>Code No.</u>	<u>Nomenclature</u>	<u>A/c head No.</u>
01.	022	<u>A. Sundry Debtors – Central Govt.</u>	
		Ministry of External Affairs for supplies to IRAQ	10.115
02.	029	<u>Purchases</u>	
		Atta	12.046
		Maida	12.047
3	100	Sales (Good)	
		<u>Sugar Indigenous</u>	
		Export A/c	33.006 E
4	100	Atta Export A/c	33.046 E
		Maida Export A/c	33.047 E
<u>Part – II T.B.</u>			
5.	764	<u>Cost of Sales</u>	
		Atta	0.4456
		Maida	0.4457
6.	765	<u>Credit to inventory A/c</u>	
		Atta	0.4656
		Maida	0.4657
7.	766	<u>S.R.V.</u>	
		Atta	0.4856
		Maida	0.4857
8.	800	<u>Storage Loss</u>	
		Atta	0.6256
		Maida	0.6257
9.	801	<u>Storage loss due to theft/pilferage</u>	
		Atta	0.6356
		Maida	0.6357

10.	802	<b><u>Storage loss due to misappropriation</u></b>	
		Atta	0.6456
		Maida	0.6457
11.	803	<b><u>Storage loss due to fire calamities</u></b>	
		Atta	0.6556
		Maida	0.6557
12.	804	<b><u>Losses due to damages</u></b>	
		Atta	0.6656
		Maida	0.6657

**Explanatory Notes :**

1. Sl. No.1 self explanatory
2. The A/c heads under 12 and 33 series have been opened to account for purchases/sales of Atta and Maida for supplies to IRAQ.
3. Account heads in part II T.B. have been opened for the above supplies. The commodity – wise SLS are required to be prepared for above commodities.
4. These heads are to be operated w.e.f. 1.4.91 by Maharashtra region only.  
Authority File no. Accts/9/(25)90-91-92.

SD/  
(V.P. BHATNAGAR)  
JOINT MANAGER (A/cs)