

FOOD CORPORATION OF INDIA
HEAD QUARTERS : NEW DELHI

No. Accts/9(19)/93

Dt : 6.1.1994

CIRCULAR NO. 643/ACCTS.

CORRECTION SLIP NO. 459/FOOD

In the existing chart of food accounts part-I, please add the following heads of accounts.

<u>S.No.</u>	<u>Code No.</u>	<u>Nomenclature</u>	<u>A/c Head No</u>
1.	001	Interoffice Sugar Account – for Deficit Recoupment Fund (DRF) / Surplus Recovery Account (SRA)-HQ	0.404 A
2.	-do-	-do- Pb. Region – Chandigarh	0.404 B
3.	-do-	-do- Haryana Region – Chandigarh	0.404 C
4.	-do-	-do- U.P. Lucknow	0.404 D
5.	-do-	-do- Rajasthan – Jaipur	0.404 E
6.	-do-	-do- H.P. – Shimla	0.404 F
7.	-do-	-do- M.P. – Bhopal	0.404 G
8.	-do-	-do- Maharashtra – Bombay	0.404 H
9.	-do-	-do- Gujarat – Ahmedabad	0.404 J
10.	-do-	-do- Tamilnadu – Madras	0.404 K
11.	-do-	-do- A.P. – Hyderabad	0.404 L
12.	-do-	-do- Kerala – Trivandrum	0.404 M
13.	-do-	-do- Karnataka – Bangalore	0.404 N
14.	-do-	-do- P.O. Calcutta – Calcutta	0.404 P

Explanatory Notes :

- (i) The above heads of account have been prescribed for accountal of remittances against deficit Recoupment Fund/Surplus Recovery Account under Sugar Price Equalisation fund in the context of Head Quarters Circular No. HQ/Accts/Sug/3/91-92/SPY dated 8.4.93.

- (ii) The Distt. Offices will send there I.O.S.A. to the Regional Offices concerned where the State Govt. is to render Sugar Price Equalisation Fund A/c, on receipt of payment. In case, sugar is allotted to a region and required to be lifted from another region, the payment received by the unit of lifting region is to be passed on to allottee region rendering SPEF A/c by operating head of account prescribed for allottee region only. In such cases transactions will be zeroised at Hqrs. level. (Ref. Para 3.3 and 3.4 of circular dated 8.4.93.).
- (iii) To avoid disagreement at the last stage, the reconciliation should be done on quarterly basis.
- (iv) These heads of account will be effective from 1.4.93.

Sd/-
(A.K. CHAKRABORTY)
JOINT MANAGER (ACCTS.)