

THE FOOD CORPORATION OF INDIA
HEADQUARTERS : NEW DELHI

No. Accts/9(21)/93

Dt : 4.3.1994

CIRCULAR NO. 654/ACCTS

Many offices have intimated that the Trial Balance Forms supplied to them for the year 1992-93 are still lying with them unutilised. As such it has been decided that Trial Balance Forms (Food grains) Part-I and II will not be printed and supplied to field offices for the year 1993-94. Accordingly, field offices have been advised to utilise the printed Trial Balance forms for the year 1992-93 available, with them which were supplied for closing the accounts of 1992-93.

In this regard, Hqrs. is supplying a floppy of Computer Disc. as well as one set of Computerised format to all the Zonal/Regional Offices incorporating all changes in Part-I & II with reference to circulars issued subsequently for necessary advise/guidance to field offices. The Trial Balance Part-I supplied last year contains corrections incorporated upto correction slip No. 452/Food. Necessary corrections beyond correction slip No. 452/Food may please be incorporated in the existing proforma of the Chart of Accounts. To avoid any confusion in this regard computerised Format may be followed. Changes made have been indicated below with reference to Circulars involved.

DELETIONS

S.No.	<u>Code No.</u>	<u>Nomenclature</u>	<u>A/c Head No.</u>	<u>Cir./Correction Slip No.</u>
1	033	Direct purchase by FCI and taken over from State Govt./Other Agencies at Godown		
		Bonus	12.121	631/Accts/453/Food dt. 11.5.93.
		<u>Additions</u>		
2	005	Sundry Creditors for <u>Good & Services</u>	5.117 A to 5.117 C	636/Accts/454/Food dt. 6.9.93
3	089	<u>Miscellaneous Expenses</u> For Bank Guarantee Paid/ Payable (For Hqrs.)	29.036 to 29.038	- do-
4.	022	<u>Sundry Debtors</u> A) Sundry Debtors Central Govt. Min. Of Food-For Fert. Operations	10.121	638/Accts/455/Food dt. 21.9.93
5.	004	<u>LOANS</u> Govt. of India Ministry of External Affairs	4.002	639/Accts/456/Food dt. 23.9.93

6.	001	<u>Self Adjusting A/cs</u>	0.406 NZ to 0.414	641/Accts/457/Food dt. 23.12.93
7.	006	<u>Sundry Creditors for Other finances</u>	5.127 FP to 5.127 Y	641/Accts/457/Food dt. 23.12.93
8.	100	Sales (Good) <u>Wheat Imported</u>	33.001 G to 33.005 N	-do-
		<u>DELETIONS</u>		
9.	001	<u>Self Adjusting A/cs</u>	0.406 to 0.411	-do-
10.	006	Sundry Creditors for <u>Other Finances</u> <u>ADDITIONS</u>	5.127 to 5.127 A	-do-
11.	001	Inter Office Sugar A/C for Deficit Recoupment Fund (DRF)/Surplus Recovery A/c (SRA) – HQ	0.404 A to 0.404 P	643/Accts/459/Food dt. 6.1.94
		<u>DELETIONS</u>		
12.	0.43	<u>Demurrage paid to ship Owners</u>	13.651 to 13.654	648/Accts/460/Food dt. 2.2.94
13.	114	Other Misc. Income Income from despatch money earned on imports	36.901	-do-
		<u>ADDITIONS</u>		
14.	034	A) <u>Ocean Freight</u> (A) Ocean Freight Paid to <u>ship owners</u> B) Demurrages paid to ship owners	12.181 to 12.189	-do-
		C) Despatch Money Earned	12.191 to 12.199	648/Accts/460/Food dt. 2.2.94
15.	016	<u>Claims Recoverable</u> Bonus paid to farmers on behalf of State Govt.	8.307 A	652/Accts/461/Food dt. 11.2.94
16.	108	B) Differential cost paid. to State Govts For coarse grains For others	33.920 E 33.920 F	-do- -do-

In the computerised Format, sub totals, Col. have not been mentioned although it has been taken for system programming. The field units should be careful in striking sub totals

which have been done as per T.B. of last year. For the assets, sub total as per prescribed block of assets, depreciation and depreciation reserve should be made.

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