

THE FOOD CORPORATION OF INDIA  
HEAD QUARTERS : NEW DELHI

**No. Accts/9(21)/94**

**DT: 30.1.1995**

CIRCULAR NO. 673/ACCTS  
CORRECTION SLIP NO. 468/FOOD

In the existing Chart of Food Account Part-I, please delete/add the following heads of accounts.

(A) Delete the following :-

<u>S.No.</u>	<u>Code No.</u>	<u>Nomenclature</u>	<u>A/c Head No.</u>
1.	025	<u>Opening Stock (Good)</u> Stores & Spares (Pesticides, Insecticides, chemicals and fumigants, Polythene covers, Tarpaulins, Dunnage and other stores, Engineering stores and spares and electrical goods)	11.040
2.	026	<u>Opening Stock (Damaged)</u> Stores & Spares (Pesticides, Insecticides, chemicals and fumigants, Polythene covers, Tarpaulins, Dunnage and other stores, Engineering stores and spares and electrical goods)	11.140
3.	029	<u>Purchases</u> Stores & Spares (Pesticides, Insecticides, chemicals and fumigants, Polythene covers, Tarpaulins, Dunnage and other stores, Engineering stores and spares and electrical goods)	12.040
4.	100	<u>Sales – Good</u> Stores & Spares	33.040
5.	102	<u>Sales – Damaged</u> Stores & Spares	33.140

(B) Add the following :

1.	025	<u>Opening Stock – Good</u> pesticides/Insecticides/Chemicals/Fumigants etc.	11.040
		Stores & Spares	11.040A
		Other Stores	11.040B
2.	026	<u>Opening Stock – Damaged</u> pesticides/Insecticides/Chemicals/Fumigants etc.	11.140

		Stores & Spares	11.140A
		Other Stores	11.140B
3.	029	<u>Purchases</u>	
		pesticides/Insecticides/Chemicals/Fumigants etc.	12.040
		Stores & Spares	12.040A
		Other Stores	12.040B
4.	100	<u>Sales - Good</u>	
		pesticides/Insecticides/Chemicals/Fumigants etc.	33.040
		Stores & Spares	33.040A
		Other Stores	33.040B
5.	102	<u>Sales - Damaged</u>	
		pesticides/Insecticides/Chemicals/Fumigants etc.	33.140
		Stores & Spares	33.140A
		Other Stores	33.140B

EXPLANATORY NOTE :

- 1) These account heads have been opened with a view to bring uniformity with Part-II Trial Balance.
- 2) These head of accounts will be effective from 1.4.1994.

Sd/  
(MAHESH CHANDRA)  
JT. MANAGER (ACCTS.)