

THE FOOD CORPORATION OF INDIA  
HEAD QUARTERS : NEW DELHI

No. Accts/9(21)/94-95

DT: 14.2.1995

CIRCULAR NO. 674/ACCTS  
CORRECTION SLIP NO. 469/FOOD

1. A decision has been taken that there is no need to maintain separate accounts for fertiliser transactions. Accordingly, it has been decided that w.e.f. 1.4.94, the fertiliser A/c heads which are only in operation have been merged in Food A/c by using word 'F' for maintaining its separate identity. The remaining fertilizer A/c heads (both in old & Comml A/c) stands deleted. The details of deletion in fert. old/comml. and addition in Food A/c of fertiliser transaction are given in Anneuxre-I.
2. The A/c heads of fertilisers which are identical in nomenclature, have been added in Food A/c with the insertion of world 'F'. The details of such A/c heads are given in Anneuxre-II.
3. Due to merger of Fert. A/c in Food A/c, the A/c head 28.009 appearing in Part-I has been deleted. Further the nomenclature of A/c head 0.401 and heading under Sl.No. 30, 31, 103 and 104 have been changed and shown in Annexure-III.
4. Similarly in Part-II Trial Balance, only those fertilisers A/c heads which are in operation have been added in Food A/c. Rest A/c heads of Fert. old/commercial stands deleted. The details of such A/c heads have been shown in Annexure-IV.
5. The Unit offices are advised to follow the instructions scrupulously and draw the Trial Balance incorporating Food & Fertilisers transactions and submit to Regional Office/Hqrs., alongwith all requisite schedules and Stock Ledger Summaries both for Food and Fertilisers transactions. Further pervious year figures may also be indicated at the proper places against the current years figures.

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

**ANNEXURE-I**

| S.No. | Existing A/C heads in Fertiliser Account stands <u>deleted</u> . | Existing Nomenclature | A/C heads opened in Food A/C.                                                                | Nomenclature after Merging in Food A/c | Remarks                                                                                          |                                           |
|-------|------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------------------------------------------|-------------------------------------------|
| 1.    | Old A/C<br>A                                                     | Commercial<br>B       | 4                                                                                            | 5                                      | 6                                                                                                |                                           |
|       | 2                                                                | 3                     |                                                                                              |                                        |                                                                                                  |                                           |
| 1.    | 5.111A to 5.111D                                                 | 5.121                 | Sundry Creditors – Deptt. of Agri. for current Import, Sub-Standard fertilizer & other items | 5.111-AF                               | Sundry Creditors Central Govt. and its Agencies, for cost of sub-standard fert. and other items. | For maintaining uniformity with Food A/c. |
| 2.    | 5.111E                                                           | ---                   | Sundry Creditors – State Govt. and their Agencies                                            | 5.111BF                                | Nomenclature same as shown in Col. No.3                                                          | - do -                                    |
| 3.    | 5.111F                                                           | 5.122C                | Sundry Creditors – Others                                                                    | 5.111 –CF                              | - do -                                                                                           | - do -                                    |
| 4.    | 5.119                                                            | 5.119C                | Sundry Creditors for outstanding liabilities                                                 | 5.113AF                                | - do -                                                                                           | - do -                                    |
| 5.    | 5.115B                                                           | 5.115-BC              | Sundry creditors – unconnected wagons area 46% N                                             | 5.115 –JF                              | - do -                                                                                           | - do -                                    |
| 6.    | 5.115K                                                           | 5.115 –KC             | Sundry creditors – unconnected wagons DAP-18.46.0                                            | 5.115 –KF                              | - do -                                                                                           | - do –                                    |
| 7.    | 5.120A                                                           | -----                 | Sundry creditors for other stores gunnies, twine etc.                                        | 5.118 –AF                              | - do -                                                                                           | - do -                                    |
| 8.    | 5.120                                                            | -----                 | Sundry creditors for fixed Assets.                                                           | 5.119 –AF                              | - do -                                                                                           | - do -                                    |
| 9.    | 5.113A – 5.113B                                                  | ----                  | Sundry creditors for estimated liabilities for                                               | 5.120 –AF                              | - do -                                                                                           | - do -                                    |

|            |                            |                            |                                                                                         |                  |                                                                               |                                                 |
|------------|----------------------------|----------------------------|-----------------------------------------------------------------------------------------|------------------|-------------------------------------------------------------------------------|-------------------------------------------------|
|            |                            |                            | <b>Central Govt. &amp; their Agencies.</b>                                              |                  |                                                                               |                                                 |
| <b>10.</b> | <b>5.113C</b>              | <b>-----</b>               | <b>Sundry creditors for estimated liabilities for State Govts. &amp; their Agencies</b> | <b>5.120 –BF</b> | <b>Same as shown at Col.No.3</b>                                              | <b>For maintaining uniformity with Food A/c</b> |
| <b>11.</b> | <b>5.113D</b>              | <b>----</b>                | <b>Sundry creditors for estimated liabilities – Others</b>                              | <b>5.120 –CF</b> | <b>- do -</b>                                                                 | <b>- do -</b>                                   |
| <b>12.</b> | <b>5.124A &amp; 5.124B</b> | <b>----</b>                | <b>Sundry creditors – Deptt. of Agri. &amp; other Deptt. of Govt. of India/Agencies</b> | <b>5.124 –AF</b> | <b>- do -</b>                                                                 | <b>- do -</b>                                   |
| <b>13.</b> | <b>5.124C</b>              | <b>----</b>                | <b>Sundry creditors – Other Sundries State Govts. &amp; their Agencies</b>              | <b>5.124 –BF</b> | <b>- do -</b>                                                                 | <b>- do -</b>                                   |
| <b>14.</b> | <b>5.124D</b>              | <b>---</b>                 | <b>Sundry creditors – Other sundries –Other parties</b>                                 | <b>5.124 –CF</b> | <b>- do -</b>                                                                 | <b>- do -</b>                                   |
| <b>15.</b> | <b>5.136 to 5.140</b>      | <b>5.136C &amp; 5.137C</b> | <b>Central Sales tax/State sales tax/Excise/Custom duty collection</b>                  | <b>5.135 –F</b>  | <b>Central Sales tax State Sales tax, Excise duty, custom duty collection</b> | <b>- do -</b>                                   |
| <b>16.</b> | <b>5.140 to 5.145</b>      | <b>5.141C &amp; 5.142C</b> | <b>Central Sales tax/State Sales tax/Excise duty/Custom duty paid out of collection</b> | <b>5.136F</b>    | <b>Same as shown in Col.No.3</b>                                              | <b>- do -</b>                                   |
| <b>17.</b> | <b>5.161</b>               | <b>5.161C</b>              | <b>Earnest Money Deposits</b>                                                           | <b>5.151F</b>    | <b>- do -</b>                                                                 | <b>- do -</b>                                   |
| <b>18.</b> | <b>5.162</b>               | <b>5.162C</b>              | <b>Security Deposits from Contractors</b>                                               | <b>5.152F</b>    | <b>- do -</b>                                                                 | <b>- do -</b>                                   |

|     |       |        |                                                                              |                  |                                                                                                                  |                                           |
|-----|-------|--------|------------------------------------------------------------------------------|------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| 19. | 5.163 | ----   | Deposits from Agents                                                         | 5.153F           | - do -                                                                                                           | - do -                                    |
| 20. | 5.164 | 5.164C | Other deposits                                                               | 5.155F           | - do -                                                                                                           | - do -                                    |
| 21. | 5.165 | 5.165C | Deposits from customer for sales                                             | 5.156F           | - do -                                                                                                           | - do -                                    |
| 22. | 6.302 | ---    | Weighing Machines                                                            | 6.320F           | Same as shown at Col.No.3                                                                                        | For Maintaining the formity with Food A/c |
| 23. | 6.306 | ---    | Electrical Installations –conventional godowns taken from Govt. of India     | 6.385F           | - do -                                                                                                           | - do -                                    |
| 24. | 6.406 | ---    | Furniture                                                                    | 6.508F           | Furniture & fixtures                                                                                             | - do -                                    |
| 25. | 6.702 | ---    | Depreciation Reserve –weighing Machines                                      | 6.720F           | Same as shown at Col.No.3                                                                                        | - do -                                    |
| 26. | 6.706 | ---    | Dep. Reserve –Elect. Installation –Con. Godown                               | 6.785F           | - do -                                                                                                           | - do -                                    |
| 27. | 6.806 | ---    | Dep. Reserve – Furniture                                                     | 6.908F           | Dep. Reserve –furniture & fixtures                                                                               | - do -                                    |
| 28. | 8.340 | ---    | Claims for shortages – defalcation of Cash/Stocks recoverable from employees | 8.313F<br>8.314F | Defalcation of cash against employees<br><br>Shortages/defalcation of stocks & stocks recoverable from employees | - do -                                    |
| 29. | 8.328 | ---    | Claims on Railways – Missing –AMM – Sulphate 21% M.                          | 8.329F           | Same as shown at Col.No.3                                                                                        | - do -                                    |
| 30. | ----  | 10.114 | Sundry Debtors – Central Govt. Min. of Agri. For Equated                     | 10.124F          | Same as shown at Sl.No.3                                                                                         | - do -                                    |

|     |                  |                    |                                                                                       |         |                    |                                           |
|-----|------------------|--------------------|---------------------------------------------------------------------------------------|---------|--------------------|-------------------------------------------|
|     |                  |                    | freight for handling fertilizer on Comml. basis.                                      |         |                    |                                           |
| 31. | ---              | 10.115             | Ministry of Agri. for revision of Pool Issue Price –Comml.                            | 10.125F | Same as at Sl.No.3 | - do -                                    |
| 32. | ---              | 10.117             | Differential distribution Margin for sale through Institutional Agencies/Co-operative | 10.127F | Same as at Sl.No.3 | For Maintaining the formity with food A/c |
| 33. | 37.001           | ---                | Opening stock –Urea 45% N                                                             | 11.081F | - do -             | - do -                                    |
| 34. | 37.002           | 37.002A            | Opening stock –Urea 46% N                                                             | 11.082F | - do -             | - do -                                    |
| 35. | 37.004           | ---                | Opening stock –CAN 26% N                                                              | 11.083F | - do -             | - do -                                    |
| 36. | 37.005           | ---                | Opening stock –CAN 27% N                                                              | 11.084F | - do -             | - do -                                    |
| 37. | 37.008           | ----               | AMM –Sulphate -21% N                                                                  | 11.085F | - do -             | - do -                                    |
| 38. | 37.009           | ---                | AMM –Sulphate Niterate                                                                | 11.086F | - do -             | - do -                                    |
| 39. | 37.017           | 37.017A            | DAP -18.46.0                                                                          | 11.087F | - do -             | - do -                                    |
| 40. | 37.020           | ---                | Opening stock –Mixed fertiliser                                                       | 11.088F | - do -             | - do -                                    |
| 41. | 37.023           | ---                | Nitero Ammonia                                                                        | 11.089F | - do -             | - do -                                    |
| 42. | 37.080           | 37.080A            | Opening Stock –New Gunnies                                                            | 11.090F | - do -             | - do -                                    |
| 43. | 37.090<br>37.091 | 37.090A<br>37.091A | – Other Stores/Polythene liners                                                       | 11.091F | - do -             | - do -                                    |

|     |                  |         |                                                                     |         |                                                      |                                           |
|-----|------------------|---------|---------------------------------------------------------------------|---------|------------------------------------------------------|-------------------------------------------|
| 44. | 37.651           | 40.001  | Port clearance charges –Fert.                                       | 12.209F | - do -                                               | - do -                                    |
| 45. | 13.101 to 13.104 | 40.006  | Railway freight on Sales/transfer                                   | 13.115F | Rly. Freight on Fert. transactions                   | - do -                                    |
| 46. | 36.102G          | 36.102C | Income on a/c of refund of Excess Rly. Freight                      | 13.142F | Same as at Sl.No.3                                   | - do -                                    |
| 47. | 13.201 to 13.204 | 40.009  | Lorry freight on Sales/Transfer                                     | 13.215F | Road freight on fert. Transactions                   | - do -                                    |
| 48. | 19.024           | 40.014  | Rent in respect of FCI Godowns utilized for storage of fertilizer   | 19.900F | Recoveries of rent for food stored in ferte. godowns | For maintaining uniformity with Food a/c. |
| 49. | 20.009           | ---     | Taxes –Others                                                       | 20.004F | Same as at Sl.No.3                                   | - do -                                    |
| 50. | 20.001           | ---     | Addl. Tax not collected on sales/State Account                      | 20.005F | - do -                                               | - do -                                    |
| 51. | 20.002           | ---     | Addl. Tax not collected on sales – Central A/c                      | 20.006F | - do -                                               | - do -                                    |
| 52. | 22.000           | ---     | Electricity & power                                                 | 22.001F | - do -                                               | - do -                                    |
| 53. | 28.003           | ---     | Interest on security deposits on retail dealers                     | 28.023F | - do -                                               | - do -                                    |
| 54. | 28.005           | 40.053  | Interest charges for utilization of foodgrains funds and vice-versa | 28.008F | - do -                                               | - do -                                    |
| 55. | 29.000A          | 40.060  | Adjustment in respect of previous years Income –Fert.               | 28.750F | - do -                                               | - do -                                    |
| 56. | 29.000B          | 40.065  | Adjustment in respect                                               | 28.850F | - do -                                               | - do -                                    |

|     |                  |                    |                                   |         |                              |                                          |
|-----|------------------|--------------------|-----------------------------------|---------|------------------------------|------------------------------------------|
|     |                  |                    | of previous years expenses –Fert. |         |                              |                                          |
| 57. | 29.004           | ---                | Legal fees                        | 29.013F | - do -                       | - do -                                   |
| 58. | 9.026            | 40.022             | Cash rebate –Allowed              | 29.026F | - do -                       | - do -                                   |
| 59. | 29.003           | 40.099             | Other sundry expenses             | 29.099F | - do -                       | - do -                                   |
| 60. | 29.102           | ---                | Railway claims – written off      | 29.204F | - do -                       |                                          |
| 61. | 32.302           | ---                | Depreciation – weighing machines  | 32.320F | - do -                       | - do -                                   |
| 62. | 32.306           | ----               | Dep. Electrical Installations     | 32.385F | - do -                       | - do -                                   |
| 63. | 32.406           | ---                | Dep. Furniture                    | 32.508F | Dep. – furniture & fixtures  | - do -                                   |
| 64. | 37.301           | ---                | Sales –Urea 45%N                  | 38.081F | Same as in col. No.3         | For maintaining uniformity with Food a/c |
| 65. | 37.302           | 37.302A            | Sales –Urea 46% N                 | 33.082F | - do -                       | - do -                                   |
| 66. | 37.304           | ---                | Sales –Urea 26% N                 | 33.083F | - do -                       | - do -                                   |
| 67. | 37.305           | ---                | Sales –Urea 27% N                 | 33.084F | - do -                       | - do -                                   |
| 68. | 37.308           | ---                | Sales Amm. Sulphate 21% N         | 33.085F | - do -                       | - do -                                   |
| 69. | 37.309           | ---                | Sales –Amm sulphate Niterate      | 33.086F | - do -                       | - do -                                   |
| 70. | 37.317           | 37.317A            | Sales –DAP -18.46.0               | 33.087F | - do -                       | - do -                                   |
| 71. | 37.320           | ---                | Sales –Mixed fertilisers          | 33.088F | - do -                       | - do -                                   |
| 72. | 37.323           | ---                | Sales–Nitro Ammonia               | 33.089F | - do -                       | - do -                                   |
| 73. | 37.380           | 37.380A            | Sales –New gunnies                | 33.090F | - do -                       | - do -                                   |
| 74. | 37.390<br>37.391 | 37.390A<br>37.391A | Other stores<br>Polythene liner   | 33.091F | Other Stores/Polythene liner | - do -                                   |

|     |         |         |                                                                |               |                     |        |
|-----|---------|---------|----------------------------------------------------------------|---------------|---------------------|--------|
| 75. | 36.102H | 36.103C | Income from tenable shipping claims                            | 36.015F (New) | Same as in Col.No.3 | - do - |
| 76. | 36.177  | ---     | Income from claims – Missing wagons Amm. Sulphate 21% N        | 36.059F (New) | - do -              | - do - |
| 77. | 36.202  | ---     | Income/Recovery of shortages from Agents                       | 36.071F       | - do -              | - do - |
| 78. | 36.203  | ----    | Income/Recovery from Agents for the cost of gunnies            | 36.072F       | - do -              | - do - |
| 79. | 36.209  | ---     | Recoveries from FCI Officials for shortages of stocks & spares | 36.073F       | - do -              | - do - |
| 80. | 36.210  | ---     | Income from recovery of rent foodgrains stored in Fert. godown | 33.090F       | Same as in Col.3    | - do - |
| 81. | 14.200  | 40.040  | Handling Godowns operation contract labour –Fert.              | 38.000F       | - do -              | - do - |

**Fert. A/c Head**

- 1) 0.4000BF
- 2) 5.114F
- 3) 5.131F
- 4) 5.160F
- 5) 6.101F
- 6) 6.201F
- 7) 6.375F
- 8) 6.401F
- 9) 6.409F
- 10) 6.601F
- 11) 6.775F
- 12) 6.801F
- 13) 6.809F
- 14) 8.303F
- 15) 8.304F
- 16) 8.305F
- 17) 8.306F
- 18) 8.307F
- 19) 8.402F
- 20) 8.403F
- 21) 8.405F
- 22) 9.511F
- 23) 9.513F
- 24) 9.533F
- 25) 9.534F
- 26) 10.112F
- 27) 10.206F
- 28) 10.210F
- 29) 10.217F
- 30) 10.220F
- 31) 10.231F
- 32) 10.501F
- 33) 19.009F
- 34) 19.015F
- 35) 19.017F
- 36) 19.022F
- 37) 26.001F
- 38) 28.004F
- 39) 29.201F
- 40) 29.205F
- 41) 29.211F

- 42) 29.214F
- 43) 29.221F
- 44) 29.224F
- 45) 32.201F
- 46) 32.375F
- 47) 32.401F
- 48) 32.409F
- 49) 35.000F
- 50) 36.907F
- 51) 36.910F
- 52) 36.913F
- 53) 36.999F

**ANNEXURE-III**

1. The existing Nomenclature of A/c head 0.401 has been changed from Inter Office Fertiliser (Comml.) A/c to Inter Office Food A/c.
2. The Heading under S.No. 30, 31, 103 and 104 of Part-I A/c have been changed as under:-

| <b><u>Existing</u></b>                    | <b><u>Revised</u></b>           |
|-------------------------------------------|---------------------------------|
| 1) Transfer from Fert. Commercial A/c A/c | Transfer from Food to Fert.     |
| 2) Transfer from Fert. A/c                | Transfer from Fert. To Food A/c |
| 3) Transfer to Fert. A/c                  | Transfer to Fert. from Food A/c |
| 4) Transfer to Fert. Commercial A/c. A/c. | Transfer to Food A/c from Fert. |

3. Due to Merger of Fert. A/c in Food A/c the A/c head No. 28.009 appearing in Part-I A/c stands deleted.
4. The existing A/c heads in Part-I like 5.115F, 8.227F and 10.118F will remain in Food A/c and these amount heads are not to be linked with fertilizer A/c heads.

ANNEXURE -IV

| <u>S. No.</u> | <u>Code No.</u> | <u>A/c head (Fert.)</u> | <u>Nomenclature</u>                                                                    |
|---------------|-----------------|-------------------------|----------------------------------------------------------------------------------------|
| 1.            | 701             |                         | <b>Transfer-in within Region for stocks received <u>against accepted Invoices.</u></b> |
|               |                 | 000.1081                | Urea 45% N                                                                             |
|               |                 | 000.1082                | Urea 46% N                                                                             |
|               |                 | 000.1083                | CAN 26% N                                                                              |
|               |                 | 000.1084                | CAN 27% N                                                                              |
|               |                 | 000.1085                | Amm. Sulphate 21% N                                                                    |
|               |                 | 000.1086                | Amm. Sulphate Niterate                                                                 |
|               |                 | 000.1087                | DAP -18.46.0                                                                           |
|               |                 | 000.1088                | Mixed fertilizer                                                                       |
|               |                 | 000.1089                | Nitro Ammonia                                                                          |
|               |                 | 000.1090                | New Gunnies                                                                            |
|               |                 | 001.1091                | Other Stores/Polythene liners                                                          |
| 2.            | 702             |                         | <b><u>Transfer- in within Region Missing wagons</u></b>                                |
|               |                 | 000.1281                | Urea 45% N                                                                             |
|               |                 | 000.1282                | Urea 46% N                                                                             |
|               |                 | 000.1283                | CAN 26% N                                                                              |
|               |                 | 000.1284                | CAN 27% N                                                                              |
|               |                 | 000.1285                | Amm. Sulphate 21% N                                                                    |
|               |                 | 000.1286                | Amm. Sulphate Niterate                                                                 |
|               |                 | 000.1287                | DAP -18.46.0                                                                           |
|               |                 | 000.1288                | Mixed fertilizer                                                                       |
|               |                 | 000.1289                | Nitro Ammonia                                                                          |
|               |                 | 000.1290                | New Gunnies                                                                            |
|               |                 | 000.1291                | Other Stores/Polythene liners                                                          |
| 3.            | 710             |                         | <b><u>Transfer-out within Region</u></b>                                               |
|               |                 | 000.2081                | Urea 45% N                                                                             |
|               |                 | 000.2082                | Urea 46% N                                                                             |
|               |                 | 000.2083                | CAN 26% N                                                                              |
|               |                 | 000.2084                | CAN 27% N                                                                              |
|               |                 | 000.2085                | Amm. Sulphate 21% N                                                                    |
|               |                 | 000.2086                | Amm. Sulphate Niterate                                                                 |

|          |                               |
|----------|-------------------------------|
| 000.2087 | DAP -18.46.0                  |
| 000.2088 | Mixed fertilizer              |
| 000.2089 | Nitro Ammonia                 |
| 000.2090 | New Gunnies                   |
| 000.2091 | Other Stores/Polythene liners |

4. 721

**Transfer-in within Zone Accepted Invoices**

|          |                               |
|----------|-------------------------------|
| 000.2881 | Urea 45% N                    |
| 000.2882 | Urea 46% N                    |
| 000.2883 | CAN 26% N                     |
| 000.2884 | CAN 27% N                     |
| 000.2885 | Amm. Sulphate 21% N           |
| 000.2886 | Amm. Sulphate Niterate        |
| 000.2887 | DAP -18.46.0                  |
| 000.2888 | Mixed fertilizer              |
| 000.2889 | Nitro Ammonia                 |
| 000.2890 | New Gunnies                   |
| 000.2891 | Other Stores/Polythene liners |

5. 722

**Transfer-in within Zone for Missing wagons**

|          |                               |
|----------|-------------------------------|
| 000.3081 | Urea 45% N                    |
| 000.3082 | Urea 46% N                    |
| 000.3083 | CAN 26% N                     |
| 000.3084 | CAN 27% N                     |
| 000.3085 | Amm. Sulphate 21% N           |
| 000.3086 | Amm. Sulphate Niterate        |
| 000.3087 | DAP -18.46.0                  |
| 000.3088 | Mixed fertilizer              |
| 000.3089 | Nitro Ammonia                 |
| 000.3090 | New Gunnies                   |
| 000.3091 | Other Stores/Polythene liners |

6. 730

**Transfer-out within Zone**

|          |                               |
|----------|-------------------------------|
| 000.3281 | Urea 45% N                    |
| 000.3282 | Urea 46% N                    |
| 000.3283 | CAN 26% N                     |
| 000.3284 | CAN 27% N                     |
| 000.3285 | Amm. Sulphate 21% N           |
| 000.3286 | Amm. Sulphate Niterate        |
| 000.3287 | DAP -18.46.0                  |
| 000.3288 | Mixed fertilizer              |
| 000.3289 | Nitero Ammonia                |
| 000.3290 | New Gunnies                   |
| 000.3291 | Other Stores/Polythene liners |

7. 741

Transfer-in outside Zone for Stocks received against accepted Invoices.

|          |                               |
|----------|-------------------------------|
| 000.3481 | Urea 45% N                    |
| 000.3482 | Urea 46% N                    |
| 000.3483 | CAN 26% N                     |
| 000.3484 | CAN 27% N                     |
| 000.3485 | Amm. Sulphate 21% N           |
| 000.3486 | Amm. Sulphate Niterate        |
| 000.3487 | DAP -18.46.0                  |
| 000.3488 | Mixed fertilizer              |
| 000.3489 | Nitero Ammonia                |
| 000.3490 | New Gunnies                   |
| 000.3491 | Other Stores/Polythene liners |

8. 742

Transfer-out outside Zone for Missing wagons

|          |                        |
|----------|------------------------|
| 000.3681 | Urea 45% N             |
| 000.3682 | Urea 46% N             |
| 000.3683 | CAN 26% N              |
| 000.3684 | CAN 27% N              |
| 000.3685 | Amm. Sulphate 21% N    |
| 000.3686 | Amm. Sulphate Niterate |
| 000.3687 | DAP -18.46.0           |
| 000.3688 | Mixed fertilizer       |
| 000.3689 | Nitero Ammonia         |
| 000.3690 | New Gunnies            |

|            |            |                 |                                         |
|------------|------------|-----------------|-----------------------------------------|
|            |            | <b>000.3691</b> | <b>Other Stores/Polythene liners</b>    |
| <b>9</b>   | <b>750</b> |                 | <b><u>Transfer-out outside Zone</u></b> |
|            |            | <b>000.3881</b> | <b>Urea 45% N</b>                       |
|            |            | <b>000.3882</b> | <b>Urea 46% N</b>                       |
|            |            | <b>000.3883</b> | <b>CAN 26% N</b>                        |
|            |            | <b>000.3884</b> | <b>CAN 27% N</b>                        |
|            |            | <b>000.3885</b> | <b>Amm. Sulphate 21% N</b>              |
|            |            | <b>000.3886</b> | <b>Amm. Sulphate Niterate</b>           |
|            |            | <b>000.3887</b> | <b>DAP -18.46.0</b>                     |
|            |            | <b>000.3888</b> | <b>Mixed fertilizer</b>                 |
|            |            | <b>000.3889</b> | <b>Nitro Ammonia</b>                    |
|            |            | <b>000.3890</b> | <b>New Gunnies</b>                      |
|            |            | <b>000.3891</b> | <b>Other Stores/Polythene liners</b>    |
| <b>10.</b> | <b>760</b> |                 | <b><u>Closing Stocks Asset A/c</u></b>  |
|            |            | <b>000.4081</b> | <b>Urea 45% N</b>                       |
|            |            | <b>000.4082</b> | <b>Urea 46% N</b>                       |
|            |            | <b>000.4083</b> | <b>CAN 26% N</b>                        |
|            |            | <b>000.4084</b> | <b>CAN 27% N</b>                        |
|            |            | <b>000.4085</b> | <b>Amm. Sulphate 21% N</b>              |
|            |            | <b>000.4086</b> | <b>Amm. Sulphate Niterate</b>           |
|            |            | <b>000.4087</b> | <b>DAP -18.46.0</b>                     |
|            |            | <b>000.4088</b> | <b>Mixed fertilizer</b>                 |
|            |            | <b>000.4089</b> | <b>Nitro Ammonia</b>                    |
|            |            | <b>000.4090</b> | <b>New Gunnies</b>                      |
|            |            | <b>000.4091</b> | <b>Other Stores/Polythene liners</b>    |
| <b>11.</b> | <b>763</b> |                 | <b><u>Closing Stock Trading A/C</u></b> |
|            |            | <b>000.4281</b> | <b>Urea 45% N</b>                       |
|            |            | <b>000.4282</b> | <b>Urea 46% N</b>                       |
|            |            | <b>000.4283</b> | <b>CAN 26% N</b>                        |
|            |            | <b>000.4284</b> | <b>CAN 27% N</b>                        |
|            |            | <b>000.4285</b> | <b>Amm. Sulphate 21% N</b>              |
|            |            | <b>000.4286</b> | <b>Amm. Sulphate Niterate</b>           |
|            |            | <b>000.4287</b> | <b>DAP -18.46.0</b>                     |

|      |           |          |                                                |
|------|-----------|----------|------------------------------------------------|
|      |           | 000.4288 | Mixed fertilizer                               |
|      |           | 000.4289 | Nitro Ammonia                                  |
|      |           | 000.4290 | New Gunnies                                    |
|      |           | 000.4291 | Other Stores/Polythene liners                  |
| 12.  | *See P/15 |          |                                                |
| 12A. | 767       |          | <u>Credit to Inventory A/c</u>                 |
|      |           | 000.4681 | Urea 45% N                                     |
|      |           | 000.4682 | Urea 46% N                                     |
|      |           | 000.4683 | CAN 26% N                                      |
|      |           | 000.4684 | CAN 27% N                                      |
|      |           | 000.4685 | Amm. Sulphate 21% N                            |
|      |           | 000.4686 | Amm. Sulphate Niterate                         |
|      |           | 000.4687 | DAP -18.46.0                                   |
|      |           | 000.4688 | Mixed fertilizer                               |
|      |           | 000.4689 | Nitro Ammonia                                  |
|      |           | 000.4690 | New Gunnies                                    |
|      |           | 000.4691 | Other Stores/Polythene liners                  |
| 13.  | 771       |          | <u>New Gunnies consumed for Food/Fert. A/c</u> |
|      |           | 000.4981 | Urea 45% N                                     |
|      |           | 000.4982 | Urea 46% N                                     |
|      |           | 000.4983 | CAN 26% N                                      |
|      |           | 000.4984 | CAN 27% N                                      |
|      |           | 000.4985 | Amm. Sulphate 21% N                            |
|      |           | 000.4986 | Amm. Sulphate Niterate                         |
|      |           | 000.4987 | DAP -18.46.0                                   |
|      |           | 000.4988 | Mixed fertilizer                               |
|      |           | 000.4989 | Nitro Ammonia                                  |
|      |           | 000.4990 | New Gunnies                                    |
|      |           | 000.4991 | Other Stores/Polythene liners                  |
| 14.  | 780       |          | <u>Transit loss –Missing wagons</u>            |
|      |           | 000.5081 | Urea 45% N                                     |
|      |           | 000.5082 | Urea 46% N                                     |
|      |           | 000.5083 | CAN 26% N                                      |

|          |                               |
|----------|-------------------------------|
| 000.5084 | CAN 27% N                     |
| 000.5085 | Amm. Sulphate 21% N           |
| 000.5086 | Amm. Sulphate Niterate        |
| 000.5087 | DAP -18.46.0                  |
| 000.5088 | Mixed fertilizer              |
| 000.5089 | Nitero Ammonia                |
| 000.5090 | New Gunnies                   |
| 000.5091 | Other Stores/Polythene liners |

15. 781 Transit loss –Other than Missing Wagons

|          |                               |
|----------|-------------------------------|
| 000.5381 | Urea 45% N                    |
| 000.5382 | Urea 46% N                    |
| 000.5383 | CAN 26% N                     |
| 000.5384 | CAN 27% N                     |
| 000.5385 | Amm. Sulphate 21% N           |
| 000.5386 | Amm. Sulphate Niterate        |
| 000.5387 | DAP -18.46.0                  |
| 000.5388 | Mixed fertilizer              |
| 000.5389 | Nitero Ammonia                |
| 000.5390 | New Gunnies                   |
| 000.5391 | Other Stores/Polythene liners |

16. 791 Storage loss/Post landing

|          |                               |
|----------|-------------------------------|
| 000.6181 | Urea 45% N                    |
| 000.6182 | Urea 46% N                    |
| 000.6183 | CAN 26% N                     |
| 000.6184 | CAN 27% N                     |
| 000.6185 | Amm. Sulphate 21% N           |
| 000.6186 | Amm. Sulphate Niterate        |
| 000.6187 | DAP -18.46.0                  |
| 000.6188 | Mixed fertilizer              |
| 000.6189 | Nitero Ammonia                |
| 000.6190 | New Gunnies                   |
| 000.6191 | Other Stores/Polythene liners |

17. 800 Storage Loss

|          |            |
|----------|------------|
| 000.6281 | Urea 45% N |
| 000.6282 | Urea 46% N |
| 000.6283 | CAN 26% N  |

|     |     |          |                                            |
|-----|-----|----------|--------------------------------------------|
|     |     | 000.6284 | CAN 27% N                                  |
|     |     | 000.6285 | Amm. Sulphate 21% N                        |
|     |     | 000.6286 | Amm. Sulphate Niterate                     |
|     |     | 000.6287 | DAP -18.46.0                               |
|     |     | 000.6288 | Mixed fertilizer                           |
|     |     | 000.6289 | Nitero Ammonia                             |
|     |     | 000.6290 | New Gunnies                                |
|     |     | 000.6291 | Other Stores/Polythene liners              |
| 18  | 801 |          | <u>Storage loss due to theft/Pilferage</u> |
|     |     | 000.6381 | Urea 45% N                                 |
|     |     | 000.6382 | Urea 46% N                                 |
|     |     | 000.6383 | CAN 26% N                                  |
|     |     | 000.6384 | CAN 27% N                                  |
|     |     | 000.6385 | Amm. Sulphate 21% N                        |
|     |     | 000.6386 | Amm. Sulphate Niterate                     |
|     |     | 000.6387 | DAP -18.46.0                               |
|     |     | 000.6388 | Mixed fertilizer                           |
|     |     | 000.6389 | Nitero Ammonia                             |
|     |     | 000.6390 | New Gunnies                                |
|     |     | 000.6391 | Other Stores/Polythene liners              |
| 19  | 804 |          | <u>Losses due to damage</u>                |
|     |     | 000.6681 | Urea 45% N                                 |
|     |     | 000.6682 | Urea 46% N                                 |
|     |     | 000.6683 | CAN 26% N                                  |
|     |     | 000.6684 | CAN 27% N                                  |
|     |     | 000.6685 | Amm. Sulphate 21% N                        |
|     |     | 000.6686 | Amm. Sulphate Niterate                     |
|     |     | 000.6687 | DAP -18.46.0                               |
|     |     | 000.6688 | Mixed fertilizer                           |
|     |     | 000.6689 | Nitero Ammonia                             |
|     |     | 000.6690 | New Gunnies                                |
|     |     | 000.6691 | Other Stores/Polythene liners              |
| 20. | 805 |          | <u>Losses due to Miller/Agent A/c</u>      |
|     |     | 000.6781 | Urea 45% N                                 |
|     |     | 000.6782 | Urea 46% N                                 |
|     |     | 000.6783 | CAN 26% N                                  |
|     |     | 000.6784 | CAN 27% N                                  |

|          |                               |
|----------|-------------------------------|
| 000.6785 | Amm. Sulphate 21% N           |
| 000.6786 | Amm. Sulphate Niterate        |
| 000.6787 | DAP -18.46.0                  |
| 000.6788 | Mixed fertilizer              |
| 000.6789 | Nitero Ammonia                |
| 000.6790 | New Gunnies                   |
| 000.6791 | Other Stores/Polythene liners |

12.\* 766

Cost of Sales

|          |                               |
|----------|-------------------------------|
| 000.4481 | Urea 45% N                    |
| 000.4482 | Urea 46% N                    |
| 000.4483 | CAN 26% N                     |
| 000.4484 | CAN 27% N                     |
| 000.4485 | Amm. Sulphate 21% N           |
| 000.4486 | Amm. Sulphate Niterate        |
| 000.4487 | DAP -18.46.0                  |
| 000.4488 | Mixed fertilizer              |
| 000.4489 | Nitero Ammonia                |
| 000.4490 | New Gunnies                   |
| 000.4491 | Other Stores/Polythene liners |

Under Code -740, the word 'F' has been inserted against IOM A/c for maintaining separate identity from Food A/c. The detail is as under:-

|             |                           |
|-------------|---------------------------|
| 000.1000-CF | North Zone V/s South Zone |
| 000.1000-DF | North Zone V/s West Zone  |
| 000.1000    | North Zone Vs East Zone   |
| 000.1000-FF | South Zone V/s West Zone  |
| 000.1000-GF | South Zone V/s East Zone  |
| 000.1000-HF | West Zone V/s East Zone   |