

THE FOOD CORPORATION OF INDIA
HEADQUARTERS : NEW DELHI

No: Accts/9(21)/2003

DT: 20.4.2003

CIRCULAR NO. 897/ACCTS.
CORRECTION SLIP NO. 512/FOOD A/C

While reviewing the format of Trial Balance Part-I, it is observed that large number of Account heads including fertilisers appearing in Chart of account are no longer required either they have become redundant as some of the operation/activities are not carried out by the Corporation at present or some head of accounts have lost their utility for which these head of accounts were earlier introduced.

In view of above position, a decision has been taken to delete all such account heads appearing in Trial Balance Part-I and their position given in Annexure-A.

Further, the Account heads of fertiliser having some old balances and which are identical in nomenclature have also been deleted and merged with Food Account. The details of such Fert. A/c heads given in Annexure-B.

All the Unit offices are advised to adhere to the instructions strictly for maintaining uniformity as these A/c heads have been deleted from 1.4.2002.
(Financial year 2002-03).

Authority:- Accts/4(1)/2001-02

(O.P. GUPTA)
JT. MANAGER(ACCTS.)

Encl: (As above)

TRIAL BALANCE PART – I

DELETION

<u>S.No.</u> (1)	<u>Code No.</u> (2)	<u>Nomenclature</u> (3)	<u>A/c head No.</u> (4)
05	005	<u>Sundry Creditors for Goods & Services</u>	
		Central Govt. & its Organisation (For sub-standard – Fert.)	5.111 AF
		State Govts. And its Organisation (Fert.)	5.111 BF
		Outstanding liabilities – Central Govt. and its Org. (Fert.)	5.113 AF
		Railway Credit Note – Fert.	5.114 F
		Unconnected Wagons – Urea 46% N	5.115 JF
		Unconnected Wagons – DI Amonia Phosphate 18.46.0	5.115 KF
		Stores, Gunnies, Twine etc. Central Govt. & its Org. (Fert.)	5.118 AF
		For Fixed Assets – Central Govt. and Its Org. (Fert.)	5.119 AF
06	005	Other Sundrires – Deptt. of Agri. (Fert)	5.124 AF
		Income Tax Recoveries from Contractors (Fert.)	5.131 F
07	005	Deposits - From Agents – Fert.	5.153 F
		Other Deposits – Fert.	5.155 F
		Interest Payable (Fert.)	5.160 F
10	006	<u>Fixed Assets</u> – (Free hold land) Taken over from Govt. of India with Storage silos	6.104
		B. <u>Lease hold land</u> Taken over from Govt. of India With conventional godowns	6.121
		Taken over from Govt. of India with Storage silos	6.124
		Storage silos constructed under Crash Programme	6.125
		Storage silo constructed under WBL Scheme	6.126

(1)	(2)	(3)	(4)

10	006	<u>Buildings</u>	
		Godowns constructed under IInd Food grains Storage Project by CPWD for FCI	6.213
		Godowns constructed under IInd foodgrains Stroage Project by CWC for FCI	6.214
		Storage silo constructed under WBC Scheme by other Agencies for FCI	6.216
		Storage Silos – Rubber Silos	6.217
		<u>Machinery & Plant</u>	
	A.	<u>Railway Siding - In</u>	
		Godowns constructed under IInd Storage Project by FCI	6.266
		- do - by CPWD	6.267
		- do - by CWC	6.268
		Storage silos constructed under Crash Programme Scheme Departmentally by FCI	6.271
		- do - Godowns by Others	6.274
	B.	<u>Weigh Bridges - in</u>	
		Godowns constructed under IInd FOG. Project by CPWD	6.307
		- do - by CWC	6.308
		Silos constructed under WBL Scheme by other Agencies	6.310
		Silos constructed under Crash Prog. departmentally by FCI	6.311
		Silos constructed under Crash Prog. by other Agencies	6.312
	D.	<u>Mech. Discharging Equipments etc.</u>	
		Godowns Const under Crash Prog. departmentally by FCI	6.325
		Godowns construction under WBL by CPWD	6.328
		- do - by CWC	6.329
		Godowns constructed under CIInd F.G. Project by FCI	6.330
		Godown constructed under IInd FCI Project by CPWD	6.331
		- do - by CWC	6.332
		Silos constructed under WBL Scheme by other Agencies	6.334

(1)	(2)	(3)	(4)

10	006	E <u>FORK –LIFT CRANES</u>	
		Godowns construction under Crash Prog. by CPWD & Other Agencies	6.338
		Godowns construction under WBL Scheme departmentally by FCI	6.339
		- do - by CPWD	6.340
		- do - by CWC	6.341
		Godowns construction under IInd	
		FG. by FCI	6.342
		- do - by CPWD	6.343
		- do - by CWC	6.344
		Silos constructed under WBL scheme by other Agency	6.346
		Silos constructed under Crash Prog. scheme departmentally by FCI	6.347
		F. <u>CONVEYOR BELT - IN</u>	
		Godown constructed under crash Prog. Scheme departmentally by FCI	6.349
		Godowns constructed under WBL Scheme departmentally by FCI	6.351
		- do - by CPWD	6.352
		- do - by CWC	6.353
		Godowns construction under IInd	
		F.G. Project by FCI	6.354
		- do - by CPWD	6.355
		- do - by CWC	6.356
		Silos constructed under WBL scheme by other Agencies	6.358
		G. <u>PLANT & MACHINERY</u>	
		2. <u>Storage Silos</u>	
		Constructed under Crash Prog. By CPWD and other Agencies	6.367
		Constructed under WBL Scheme by CPWD	6.371
		- do - by CWC	6.372
		H. <u>ELECTRICAL INSTALLATIONS</u>	
		Storage silos constructed under WBL Scheme by CWC	6.396

(1)	(2)	(3)	(4)
11	006	<u>Depreciation Reserve</u>	
		1. <u>Lease hold Land</u>	
		Taken over from Govt. of India with Conventional Godowns	6.521
		Taken over from Govt. of India with Storage silos	6.524
		Stores silos constructed under Crash Programme	6.525
		For Storage silos constructed under WBL Scheme	6.526
		2. <u>BUILDINGS</u>	
		Godowns constructed under IInd F.G. Project by CPWD	6.613
		Godowns constructed under IInd F.G. Project by CWC	6.614
		Storage silos constructed under WBL Scheme by Other Agencies	6.616
		Storage silos - Rubber Silos	6.617
		3. <u>Machinery & Plant</u>	
		A. <u>Railway Sidings - IN</u>	
		Godowns constructed under IInd F.C. Project by FCI	6.666
		Godowns constructed under IInd F.C. Project by CPWD	6.667
		- do - by CWC	6.668
		Storage silos constructed under Crash Programme by FCI	6.671
		Godowns – Others	6.674
		B. <u>WEIGH BRIDGES - IN</u>	
		Godowns constructed under IInd F.G. Project by CPWD	6.707
		- do – By CWC	6.708
		Silos constructed under WBL Scheme By other Agencies	6.710
		- do – Departmentally FCI	6.714
		Silos constructed under Crash Prog. by other Agencies	6.712
		D. <u>MECH. DISCHARGING EQUIPMENTS</u>	
		Godowns constructed under Crash Prog. Departmentally by FCI	6.725
		Godown constructed under WBL Scheme by CPWD	6.728

(1)	(2)	(3)	(4)
11.	006	Godowns constructed under WBL Scheme by CWC	6.729
		Godowns constructed under IInd Project by FCI	6.730
		- do - by CPWD	6.731
		- do - by CWC	6.732
		Silos constructed under WBL Scheme By Other Agencies	6.734
E.		<u>FORK – LIFT CRANES</u>	
		Godowns constructed under Crash Prog. by CPWD & Other Agency	6.738
		Godowns constructed under WBL Scheme departmentally by FCI	6.739
		- do - by CPWD	6.740
		- do - by CWC	6.741
		Godowns constructed under IInd F.G. Project by FCI	6.742
		- do - by CPWD	6.743
		- do - by CWC	6.744
		Silos constructed under WBL Scheme by other Agencies	6.746
		Silos constructed under Crash Prog. departmentally by FCI	6.747
F.		<u>CONVEYOR – BELF - IN</u>	
		Godowns constructed under Crash Prog. departmentally by FCI	6.749
		Godowns constructed under W.B. Loan Scheme deptly. by FCI	6.751
		Godowns constructed under W.B. Loan Scheme by CPWD	6.752
		- do - by CWC	6.753
		Godowns constructed under IInd FG Storage Project by FCI	6.754
		- do - by CPWD	6.755
		- do - by CWC	6.756
		Silos constructed under W.B. Loan scheme by other Agencies	6.758

(1)	(2)	(3)	(4)
11	006	G. <u>Plant & Machinery</u> 2. <u>Storage Silo</u> Constructed under Crash Prog. by CPWD and other Agencies	6.767
		Constructed under WBL Scheme by CPWD	6.771
		- do - by CWC	6.772
		H. <u>Electrical Installations</u> 4. <u>Storage Silos</u> Constructed under WBL Scheme by CWC	6.796
14.	008	<u>Loans & Advances</u> Advance paid to STC for purchase of Imported Sugar	8.211A
18.	008	<u>Deposits Recoverable</u> Deposits with Railways (Fert.)	8.403F
20.	009	<u>Cash & Bank Balances</u> Cash in hand (Fert.) Cash with other Disbursing Officers (Fert.)	9.511F 9.513F
		I. <u>WITH RBI & SBI</u> Cash Credit A/c – Fert.	9.533F
		<u>With Scheduled & approved Banks</u> In Depository account – Fert.	9.534F
22.	010	<u>Sundry Debtors</u> Ministry of External Affairs for supplies to Indians Standard at AMAN (JORDAN)	10.118
		Ministry of Food for Fert operation	10.121
		Ministry of Agri. for Equated freight (Fert.)	10.124F
		Ministry of Agri. for Revision of Pool issue price (Fert.)	10.125F
		Differential Distribution Margin (Fert.)	10.127F
		State Govt. – H.P. (Fert.)	10.210F
		- do - W.B. (Fert.)	10.217 F
		- do - Assam (Fert.)	10.220F

(1)	(2)	(3)	(4)
36	012	<u>Port Clearance Charges</u>	
		Fertilisers	12.209 F
40	013	<u>Railway freight</u>	
		Fertilisers	13.115F
41	013	<u>Road freight</u>	
		Fertilisers	13.215F
55	015	<u>Salaries Wages & Allowances– Proc. Units</u>	
		Pay	15.201
		D.A.	15.202
		H.R.A.	15.203
		C.C.A.	15.204
		I.D.A.	15.205
		Education Allowance	15.206
		I.R. IDA Pattern	15.207
		L.T.C.	15.208
		Other Allowances	15.210
		Adhoc payment & allowances	15.212
		Lunch subsidy	15.214
		Arrear of Pay on IDA Pattern	15.215
		Arrear of Pay on CDA Pattern	15.216
		Comp. Under V.R.S.	15.217
		P.L.I.	15.218
		Conveyance allowance	15.220
57.	015	<u>Salaries, Wages & Allowances – Public Relations</u>	
		Pay	15.801
		D.A.	15.802
		H.R.A.	15.803
		C.C.A.	15.804
		Industrial D.A.	15.805
		Educational Allowance	15.806
		I.R. (IDA Pattern)	15.807
		L.T.C.	15.808
		Other Allowances	15.810
		Adhoc payment of arrears	15.812
		Lunch subsidy	15.814
		Arrear of Pay on IDA Pattern	15.815
		Arrear of Pay on CDA Pattern	15.816
		Arrear of Pay on PLI	15.818
		Reimbursement of con. charges	15.820

(1)	(2)	(3)	(4)

63.	016	<u>Salaries, Wages & All – Proc. Units-Staff</u>	
		Pay	16.201
		D.A.	16.202
		H.R.A.	16.203
		C.C.A	16.204
		Industrial D.A.	16.205
		Educational Allowance	16.206
		I.R.	16.207
		L.T.C.	16.208
		Overtime allowance	16.209
		Other allowance	16.210
		Dusting Operation allowance (IDA Pattern)	16.211
		Ad.payment of arrears agst.wage revision on IDA Pattern	16.212
		Lunch subsidy	16.214
		Arrears of pay & allowances on IDA pattern	16.215
		Arrears of Pay & allowances on CDA pattern	16.216
		Compensation under vol. retirement scheme	16.217
		Productivity Linked Incentive	16.218
		Reimbursement of con. Charges, Transport/ Conv. Allowance	16.220
65.	016	<u>Salaries, Wages & All Public Relation</u>	
		Pay	16.801
		D.A.	16.802
		H.R.A.	16.803
		C.C.A.	16.804
		I.D.A.	16.805
		Educational Allowance	16.806
		Interin Relief (IDA Pattern)	16.807
		Leave Travel concession	16.808
		Overtime allowance	16.809
		Other allowances	16.810
		Dusting Operator Allowance (IDA Pattern)	16.811
		Adh. Payment of arrears agst. wage revision on IDA pattern	16.812
		Lunch subsidy	16.814
		Arrears of Pay & allows. on IDA Pattern	16.815
		Arrears of Pay & allowances on CDA Pattern	16.816
		Productivity Linked Incentive	16.818
		Reimbursement of Con. charges, Transport conveyance allowance	16.820

(1)	(2)	(3)	(4)
82.	026	<u>Repair & Maintenance – Processing Units</u>	
		Factory Building	26.101
		Roads & Culverts	26.102
		Plant & Machinery	26.103
		Electrical Installations	26.104
84.	028	<u>Interest Paid/Payable</u>	
		Other Accounts (Fert.)	28.004F
		Inter charges for utilisation of Food funds & vice-versa (Fert.)	28.008F
		Interest on withheld amount of arrear	28.013
		Interest on security deposits on Retail dealers (Fert.)	28.023F
89.	029	Sundry articles for use in Processing units	29.023
		Cash rebate allowed for other Agencies (Fert.)	29.026F
		Other sundry expenses (Fert.)	29.099F
90.		<u>Debts/Claims written off</u>	
		Book Debts written off (Fert.)	29.201F
		Shipping claims written off (Fert.)	29.205F
		Other claims written off (Fert.)	29.206F
	2.	<u>State Govt. & Its Organisation</u>	
		Book debts written off (Fert.)	29.211F
		Shipping claims written off (Fert.)	29.214F
	3.	<u>Other Parties</u>	
		Shipping claims written off (Fert.)	29.224F
		Other claims written off (Fert.)	29.225F
92.	032	<u>Depreciation</u>	
	A.	<u>Lease hold land</u>	
		Taken over from Govt. of India with conventional godowns	32.121
		- do - with Storage silos	32.124
		Storage silos constructed under Crash programme	32.125
		Storage silos constructed under WBL Scheme	32.126
		Godown constructed under IInd F.G.	
		Storage projects by CPWD for FCI	32.213
		- do - by CWC	32.214
		Storage silos constructed under WBL by other Agency for FCI	32.216
		- do - Rubber – Silos	32.217

(1)	(2)	(3)	(4)
92.	32	3. <u>Machinery and Plant</u>	
		A. <u>Railway Sidings-IN</u>	
		Godowns constructed under IInd F.G.	
		Storage project by FCI	32.266
		- do - by CPWD	32.267
		- do - by CWC	32.268
		Storage silos constructed under	32.271
		Crash Programme departmentaly by FCI	
		Railway sidings – Others	32.274
		B. Weigh-Bridges - IN	
		Godowns constructed under IInd F.G.	
		Storage Projects by FCI	32.307
		- do - by CPWD	32.308
		Silos constructed under WBL sch.	
		by Other Agencies	32.310
		Silos constructed under Crash Prog.	
		Departmentally by FCI	32.311
		- do - by other Agencies	32.312
		C. <u>MECH. DISCHARGING EQUIPMENT ETC.</u>	
		Godowns constructed under Crash Prog.	
		Departmentally by FCI	32.325
		Godowns constructed under WBL Scheme	
		by CPWD	32.328
		- do - by CWC	32.329
		Godowns constructed under IInd F.G.	
		Storage Project by FCI	32.330
		- do - by CPWD	32.331
		- do - by CWC	32.332
		Silos constructed under WBL Scheme	
		by other Agency	32.334
		2. <u>FORK – LIFT CRANES</u>	
		Godown constructed under Crash Prog.	
		scheme by CPWD & Others	32.338
		Godown constructed under WBL sch.	
		departmentally by FCI	32.339
		- do - by CPWD	32.340
		- do - by CWC	32.341
		Godown constructed under IInd F.G.	
		Storage Project by FCI	32.342
		- do - by CPWD	32.343
		- do - by CWC	32.344
		Silos constructed under WBL Sch. by	
		other Agency	32.346
		Silos constructed under Crash Prog.	
		depttly. by FCI	32.347

(1)	(2)	(3)	(4)
92.	032	<u>CONVEYOR – BELT-IN</u> Godown constructed under Crash Prog. Departmentally by FCI Godown constructed under WBL Scheme departmentally by FCI - do - by CPWD - do - by CWC Godowns constructed under IInd F.G. Stg. Project by FCI - do - by CPWD - do - by CWC Silos constructed under WBL scheme by other Agency	 32.349 32.351 32.352 32.353 32.354 32.355 32.356 32.358
		5. <u>PLANT & MACHINERY & STORAGE SILOS</u> Constructed under Crash Prog. By FCI Constructed under WBL Scheme by CPWD for FCI - do - by CWC for FCI - do - by CWC	 32.367 32.371 32.372 32.396
111.	036	<u>Income from Claims</u> From tenable shipping claims (Fert.) <u>For Missing Wagons</u> Ammonia sulphate 21% (Fert.) <u>Recovery for Storage shortages</u> Recovery of shortage for cost of gunnies (Fert.)	 36.015F 36.059F 36.072F
114.	036	<u>Other Misc. Income</u> Sale proceeds of sundry articles (Fert.) E.M. / S.D. forfeited (Fert.) Other Misc. Income (Fert.)	 36.910F 36.913F 36.999F
126.	038	<u>Handling operation</u> (Inland Depot) <u>foodgrains</u> B. <u>Departmental Labour</u> One time lump sum payment Arrear 12/93 to DPS Labour Additional amount paid on Retirement 1/88 to 12/94 to DPS - do - 1/95 to 12/95 - do - 1/96 to 12/96	 38.019A 38.019B 38.019C 38.019D

(1)	(2)	(3)	(4)
127	038	<u>Handling Operation foodgrain (Port Depot)</u>	
		B. <u>Departmental labour</u>	
		One time lump sum payment Arrear 12/93 to DPS Labour	38.119A
		Additional amount paid on Retirement 1/88 to 12/94 to DPS	38.119B
		- do - 1/95 to 12/95	38.119C
		- do - 1/96 to 12/96	38.119D
128	038	<u>Handling Operation foodgrain (At Ports)</u>	
		B. <u>Departmental labour</u>	
		One time lump sum payment arrear 12/93 to DPS	38.219A
		Additional amount paid on retirement 1/88 to 12/94	38.219B
		- do - 1/95 to 12/95	38.219C
		- do - 1/96 to 12/96	38.219D
134.	040	<u>Upgradation charges</u>	
		Gram	40.608
		Gram Dal	40.609
		Barley	40.615
		Arhar	40.626
		Masoor	40.627
		Moong	40.628
		Urad	40.629
		Arhar Dal	40.630
		Masoor Dal	40.631
		Moong Dal	40.632
		Urad Dal	40.633

ANNEXURE – B

<u>S.No.</u>	<u>Existing fast A/c heads</u>	<u>Merged with Food A/c</u>
1.	5.111 CF	5.111 C
2.	5.120 AF	5.120 A
3.	5.120 BF	5.120 B
4.	5.120 CF	5.120 C
5.	5.124 BF	5.124 B
6.	5.124 CF	5.124 C
7.	5.135 F	5.135
8.	5.136 F	5.136
9.	5.151 F	5.151
10.	5.152 F	5.152
11.	5.156 F	5.156
12.	8.303 F	8.303
13.	8.304 F	8.304
14.	8.305 F	8.305
15.	8.306 F	8.306
16.	8.307 F	8.307
17.	8.314 F	8.314
18.	8.402 F	8.402
19.	8.405 F	8.405
20.	10.112 F	10.112
21.	10.206 F	10.206
22.	10.231 F	10.231
23.	10.501 F	10.501
24.	13.142 F	13.136
25.	19.009 F	19.009
26.	19.017 F	19.017
27.	19.900 F	19.900
28.	28.750 F	28.750
29.	28.850 F	28.850
30.	29.013 F	29.013
31.	29.204 F	29.204
32.	29.221 F	29.221
33.	36.071 F	36.071
34.	36.073 F	36.073
35.	36.090 F	36.999
36.	36.907 F	36.907