Gram: 'FOODCORP'

फेक्स नं:एचएफसीआई एन डी

ः 'फ्डकोर्प' भारतीय निगग



CORPORATION OF INDIA

New Delhi

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No.I.12/ FAP/implementation/2013

Dated: 26.09.2013

Circular No. FAP/10/2013

Sub: Sample transactions for stock transactions in FAP

The field offices have been making references for clarification on the procedure for entering the stock transactions in FAP. The sample transactions to be entered in FAP have been prepared to facilitate the field offices to enter the stock transactions which are annexed as Annexure - A.

The procedure enumerated in the annexure may be followed by all the unit offices to enter the stock transactions in FAP. The relevant account heads should be used with the transactions as the transactions given are on illustrative basis.

General Manager (FAP)

Distribution:

- 1. CGM (Cost/Fin./A/Cs/IA/Funds/CPF) in Headquarters
- 2. All CGM/GM (F&A) in Zonal offices
- 3. The Director, IFS, FCI, Gurgaon, Haryana.
- 4. All Dy. GM (F&A)/ Asstt. GM (A/cs) FCI, Regional Offices.
- 5. All Area Managers.

Annexure - A to Circular No. 10 dated 26.09.2013

	100 00000	Cr. ED13.00000000.0981.0101.0000.ED12.0000	To IOM A/C
	N/A	r. ED13.ED13001.7311.0101.0000.0000.0000	To Credit to inventory Cr.
	100.00000	ED13.ED13001.7231.0101.0000.0000.0000	Transit loss missing wagon Dr.
	100.00000	r. ED13.ED13001.7122.0101.0000.0000.0000	Transfer In - Missing wagon (Take account of missing truck I case of movement by road) Dr.
ED13_Transfer In Stocks received			4 12 to Unit Office ED13 with missing wagon
	50.00000	r. ED13.ED13001.7168.0101.0000.0000.0000	Transit Gain Cr.
	50.00000	r. ED13.ED13001.7311.0101.0000.0000.0000	Credit to inventory (In case of tranit gain) Dr.
	50.00000	r. ED13.ED13001.7311.0101.0000.0000.0000	To Credit to inventory (In case transit loss) Cr.
	50.00000	r. ED13.ED13001.7241.0101.0000.0000.0000	effected/ voyage loss etc.)
			transit loss account i.e. transit loss recovery
2			loss) (Take appropraite account for relevant
			Rail - Foodgrains & gunnies (In case transit
			sses other than missing wagon By
	1000.00000	ED13.0000000.0981.0101.0000.ED12.0000	To IOM A/C
a.	1000.00000	br. ED13.ED13001.7117.0101.0000.0000.0000	Foodgrains & gunnies Dr.
			Transfer In against stocks received - By Road -
ED13_Transfer In Stocks received			3 appropraite account for recipt by rail/ road)
			than missing wagon or transit gain (Take
			12 to Unit Office ED13 with Transit loss other
			Entry for transfer In of stock from unit office ED
	1000.00000	r. ED12.ED12001.7201.0101.0000.0000.0000	Rail - Foodgrains & gunnies Cr.
	N/A	Dr. ED12.00000000.0981.0101.0000.ED13.0000	
ED12_IOM Rail/Road			2 account for despaches by rail/ road)
	<u></u>		ED 12 to Unit Office ED13 (Take appropriate
			Entry for transfer out of stock from unit office
2	N/A	Cr. ED12.0000000.1211.0000.0000.HA11.0000	To OB with HQrs
	1000.00000	Dr. ED12.ED12001.5061.0101.0000.0000.0000	Opening Stock A/C
ED12_Others			1 Entry for Opening Stock
transactions to be enetered	Quantity (in Qtls)	Dr./Cr. Account Head	Sl. No. Transaction Type/Account Description D
Journal category in which			

		NA	Cr. ED13.ED13001.7311.0601.0000.0000.0000		To Crodit to inconton
	100.00000		Dr. ED13.ED13001.7711.0601.0000.0000.0000	D	Internal consumption account
ED13_others	-				12 consumed/ other commodities etc.
		-		ite es	Entry for internal consumption (Take appropriate account for new gunnies consumed/ old gunnies
	100.00000		r. ED13.ED13001.7206.0201.0000.0000.0000	Cr.	Transfer Out due to change in category
	100.00000		Dr. ED13.ED13001.7151.1201.0000.0000.0000	D	Transfer In due to change in category
ED13_others					11 issuable or vice versa)
		N/A	r. ED13.ED13001.7311.0101.0000.0000.0000	Cr.	Credit to inventory
	67.00000	-	Dr. ED13.ED13001.7131.0201.0000.0000.0000	D	Transfer In stocks received after conversion
Ed13_Paddy milling	E				10 Entry for rice received after conversion
	100.00000		Cr. ED13.ED13001.7204.0301.0000.0000.0000	0	Transfer Out - stocks issued for conversion
		N/A	Dr. ED13.ED13001.7311.0101.0000.0000.0000	D	Credit to inventory
ED13_Paddy milling	-				9 Entry for paddy issued to millers for coversion
	10.00000		Cr. ED13.ED13001.7191.0101.0000.0000.0000	Cr	Storage Gain Account
		N/A	Dr. ED13.ED13001.7311.0101.0000.0000.0000	D	Credit to Inventory
ED13_others	-				8 for relevant storage gain)
2				1	Entry for storage gain (Take appropraite account
	10.00000		r. (ED13.ED13001.7311.0102.0000.0000.0000	Cr.	To Credit to Inventory
	10.00000		Dr. (ED13.ED13001.7274.0102.0000.0000.0000)	D	Storage Loss
ED13_others	-				7 etc.)
	2				due to natural clamity, theft, misappropriation
		-		SSC	for relevant storage loss account i.e. storage loss
				unt	Entry for storage losses (Take appropraite account
	500.00000		r. ED13.0000000.1408.0000.0000.0000.0000	Cr.	Sundry creditors for unconnected wagon
	500.00000		Dr. ED13.ED13001.5231.0101.0000.0000.0000	D	Purchases unconnected
wagon	~			D13	6 Entry for unconnected wagon at unit office ED13
ED13_Missing & Unconnected	-				
			r. ED13.00000000.3971.0101.0000.0000.0000	Cr.	Income from Railway claims
			Dr. ED13.0000000.2817.0101.0000.0000.0000	D	Claims for mission wagon
wagon	V				5 Entry for claims for missing wagon
0				_	