

तार : 'फूडकोर्प'  
Gram : 'FOODCORP'

फैक्स नं: एचएफसीआई एन डी  
Fax No.: HFCI ND

भारतीय  
खाद्य  
निगम



FOOD  
CORPORATION  
OF INDIA

मुख्यालय  
नई दिल्ली  
Head Quarters  
New Delhi

00911123413241

00911143527433

16-20, बाराखम्बा लेन, नई दिल्ली-110001, दूरभाष: 011- 43527697, 43527698  
16-20, BARAKHAMBA LANE, NEW DELHI - 110001, PHONE: 011-43527697, 43527698

No.I.12/ FAP/implementation/2013

Dated: 12.09.2014

**Circular No. FAP/20/2014**

**Sub: Entry for Gunny Consumed**

Reference is invited to FAP circular No 10 regarding the accounting entries related to stock transactions. It has been observed that field offices have entered the internal consumption entry for gunnies in Stock Ledger Summary as per the circular i.e. as given below:

- 1) Entry for Gunny consumed ( Same as per FAP Circular No 10)

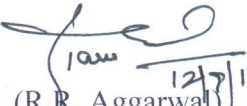
| Sl. No. | Transaction Type/Account Description  | Dr./Cr. | Account Head                          | Quantity (in Qtls) | Journal category |
|---------|---|---------|---------------------------------------|--------------------|------------------|
| 1       | Entry for internal consumption of gunny Quantity (Take appropriate account for new gunnies consumed/ old gunnies consumed/ etc. |         |                                       |                    | ED13_others      |
|         | Internal consumption account  | Dr.     | ED13.ED13001.7211.0601.0000.0000.0000 | 100.00000          |                  |
|         | To Credit to inventory  | Cr.     | ED13.ED13001.7311.0601.0000.0000.0000 | N/A                |                  |

- 2) From the above entry the product associated with gunny consumption cannot be identified, which is required for product wise cost analysis and other reporting requirements. Therefore in order to identify the product used with gunny consumption new account heads for gunny internal consumption product wise has been defined as per Annexure "A"

- 3) The field offices are requested to pass the necessary rectification entry by reversing the entry passed by using the old account head for gunny consumption i.e 7211 (**The account head 7211 will be used only for internal consumption of Food grains and series 7341 to 7368 will be used for internal consumption of gunnies**) and passing a fresh entry with new Account heads for gunny consumption product wise as given below:

| Sl. No. | Transaction Type/Account Description   | Dr./Cr. | Account Head                          | Quantity (in Qtls) | Journal category |
|---------|--|---------|---------------------------------------|--------------------|------------------|
| 2       | Entry for internal consumption of gunny for product wheat (Take appropriate account for relevant product.) |         |                                       |                    | ED13_others      |
|         | Gunny Internal consumption account   | Dr.     | ED13.ED13001.7341.0601.0000.0000.0000 | 100.00000          |                  |
|         | To Credit to inventory   | Cr.     | ED13.ED13001.7311.0601.0000.0000.0000 | N/A                |                  |

- 4) The above procedure shall be followed scrupulously for closing of accounts as on 31.03.2014.

  
 (R.R. Aggarwal)  
 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.

**S. no. A/c head Description**

|    |      |  |  |
|----|------|--|--|
| 1  | 7340 | <b>Internal Consumption Gunny (parent)</b>                       |  |
| 2  | 7341 | Gunny consumption Wheat - Indigenous (0101)                      |  |
| 3  | 7342 | Gunny consumption Wheat - Imported (0102)                        |  |
| 4  | 7343 | Gunny consumption Wheat - Lustrelost (0103)                      |  |
| 6  | 7345 | Gunny consumption Rice -Raw -Grade A (0201)                      |  |
| 7  | 7346 | Gunny consumption Rice - Raw -Common (0202)                      |  |
| 8  | 7347 | Gunny consumption Rice-Parboiled-Grade - A (0203)                |  |
| 9  | 7348 | Gunny consumption Rice-Parboiled-Common (0204)                   |  |
| 10 | 7349 | Gunny consumption Rice - Imported (0205)                         |  |
| 11 | 7350 | Gunny consumption Paddy - Grade A (0301)                         |  |
| 12 | 7351 | Gunny consumption Paddy - Common (0302)                          |  |
| 13 | 7352 | Gunny consumption Sugar - Indigenous(0401)                       |  |
| 14 | 7353 | Gunny consumption Sugar - Imported (0402)                        |  |
| 15 | 7354 | Gunny consumption Bajra (0501)                                   |  |
| 16 | 7355 | Gunny consumption Barley (0502)                                  |  |
| 17 | 7356 | Gunny consumption Jowar (0504)                                   |  |
| 18 | 7357 | Gunny consumption Maize (0505)                                   |  |
| 19 | 7358 | Gunny consumption Ragi (0506)                                    |  |
| 21 | 7351 | Gunny consumption Wheat - Indigenous NonIssuable (1101)          |  |
| 22 | 7352 | Gunny consumption Wheat - Imported NonIssuable (1102)            |  |
| 23 | 7353 | Gunny consumption Wheat - Lustrelost NonIssuable (1103)          |  |
| 25 | 7355 | Gunny consumption Rice - Raw- Grade A NonIssuable (1201)         |  |
| 26 | 7356 | Gunny consumption Rice - Raw - Common NonIssuable (1202)         |  |
| 27 | 7357 | Gunny consumption Rice-Parboiled-Grade - A - Non issuable (1203) |  |
| 28 | 7358 | Gunny consumption Rice-Parboiled-Common Non issuable (1204)      |  |
| 29 | 7359 | Gunny consumption Rice Imported - Non issuable (1205)            |  |
| 30 | 7360 | Gunny consumption Paddy - Grade A NonIssuable (1301)             |  |
| 31 | 7361 | Gunny consumption Paddy - Common NonIssuable (1302)              |  |
| 32 | 7362 | Gunny consumption Sugar - Indigenous NonIssuable (1401)          |  |
| 33 | 7363 | Gunny consumption Sugar - Imported NonIssuable (1402)            |  |
| 34 | 7364 | Gunny consumption Bajra NonIssuable (1501)                       |  |
| 35 | 7365 | Gunny consumption Barley NonIssuable (1502)                      |  |
| 36 | 7366 | Gunny consumption Jowar NonIssuable (1504)                       |  |
| 37 | 7367 | Gunny consumption Maize NonIssuable (1505)                       |  |
| 38 | 7368 | Gunny consumption Ragi NonIssuable (1506)                        |  |