

OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FYS)
10A, S. K. BOSE ROAD, KOLKATA – 700 001

No. AA/82/15-16/Circular/l

Dated:08-03-16

To

The Officer- In-charge
Accounts Office

Subject: Annual Accounts of the Ordnance Factory for the Year 2015-16.

The Annual Accounts of the Ordnance Factories for the year 2015-16 will be submitted to OFB and CGDA New Delhi incorporating compilation upto 15th Account (i. e. 15/2016 CCO-2) by 15th June, 2016.

The drill for preparation of accounts is enclosed as Annexure - D. PCA (Fys) desires that every Br. Accounts Offices should follow the drill strictly and ensure submission of correct and complete accounts, positively by the due dates prescribed.

It is suggested that Br. A. O.s shall initially close the Accounts by taking into account figures for 15/2016 CCO-2 and submit the same by 19.5.2016.

From 2007-08 onwards an effort has been made for computerization of Principal Ledger and preparation of Commercial Accounts based on that Principal Ledger so a package had been developed by PCA(Fys) and circulated to all. You are requested to furnish the soft copy of JTRN file incorporating transactions upto 15/2016 for the year 2015-16 by 19.5.16.

The following Annexure have been enclosed with this circular;

- Annexure – A: Indicating the dates on which various accounts and statements are to be submitted by the Br. A.O.s.
- Annexure – B: Indicating information relating to the various Accounts and Statements, which are to be submitted by the Br. A. O.s.
- Annexure – C: Indicating additional information required for Review Chapter to Annual Accounts
- Annexure – D: Standard drill for preparation of Accounts & Reconciliation Statement

It is requested that every Br. A.O.s should pay adequate attention on the following points and ensure that these points are strictly complied with.

- 1) Please adhere to the dates stipulated in Annexure – A
- 2) No decimal figure should appear in the Accounts and Statements.
- 3) However, for the statement of Principal items of work done (statement 8), decimal figures (up to two decimal places) to be shown against each element of cost viz., Stores, Labour, Expense, VOH, FOH, Tool charges, Preliminary Expenses and the total unit cost as shown against the heading 'cost per unit'.
- 4) Please ensure before dispatch that compilation of the Accounts & Statement is done with reference to the orders on the subject and instructions as contained in the Drill of Annual Accounts and the Balance Accounts of Principal Ledger restored from the 'JTRN' file transmitted vide e-mail have been tallied. **Further, before forwarding the same to Main Office all the Accounts should be reconciled at your end as per reconciliation statement enclosed with Annexure-D (Page-50-55). Any discrepancy during reconciliation should be corrected at your end. Only correct JTRN file duly reconciled as per reconciliation statement will be accepted by this office.**
- 5) A certificate may please be endorsed at the bottom of each Account/statement of Assets & Liabilities that the figures have been correctly arrived at and that in agreement with the figures in the Appropriate Statement/Accounts.
- 6) **Accounts duly approved by the GM should invariably be submitted by the Branch A.O.s to this office by 26.5.2016. However, if any delay is anticipated in obtaining GM's approval, the advance copy should reach this office by 19.5.2016 positively and copy approved by GM should be sent by 26.5.2016. Also the copy of Annexure 'C' should also be vetted by GM to avoid post finalization corrections.**
- 7) **It has been noticed that Annual Accounts figures for issues do not tally with the figures shown in CCO-2. Action must be taken to ensure that figures shown in Annual Accounts for 2015-16 are fully reconciled with CCO-2 compilation. In case of any disagreement with the CCO-2 figures, requisite reasons may be given in the Cash Flow statement to be furnished along with Accounts.**
- 8) It has been decided that footnotes to be appended in Production Account and Finished Stock Account of printed Annual Accounts (Vol. – I) from 2007-08 onwards. Hence, proper attentions to be paid to exhibit correct data against relevant footnote relating to items of Production & Finished Stock Accounts.
- 9) **It has been noticed that only the jtrn file is being forwarded on the due date. You are requested to forward the soft copy of the accounts in MS-Excel Sheet along with the jtrn file also and the hard copy of the accounts is to be forwarded later. As per Accounting Principles circulated by Main Office Kolkata (Accounts Section) Circular No. 124 dated 03-07-2015 necessary changes has been made in the formats of Annual Finished Stock Accounts as well as Statement of Assets & Liabilities. The Annual Accounts for the financial year 2015-16 should be submitted in the proper format (Enclosed with Annexure-A) **Any correction in jtrn file by Main Office/at your end, the same may please be****

forwarded to Main Office alongwith corrected subsidiary documents/Annexures (soft copy and hard copy both)

- 10) From the 2012-13, it has been decided by the competent authority that an analysis on components will be shown as Annexure to consolidated Annual Accounts. So it is requested to forward the information on components in the following Proforma (in Excel Sheet as per format given below) with the Annual Production Accounts as per date scheduled in Annexure – A i.e. 19-5-2016:-
- Opening balance on components as on 01.4.2015.
 - Components manufactured during 2015-16
 - Components utilized in production during 2015-2016.
 - Closing balance of Components as on 31-3-2016

The above analysis is to be made series-wise 40 & 41

SL NO	PARTICULARS	AMOUNT(IN Rs.)
01	Opening balance on components as on 01.4.2015.	
02	Components manufactured during 2015-16	
03	Components utilized in production during 2015-2016.	
04	Closing balance of Components as on 31-3-2016.	

- 11) Any discrepancy in fulfilling the criteria's mentioned above and non-adherence to the time schedule given in Annexure – A are to be explained by the Branch – in-charge to the undersigned in person.

Please acknowledge receipt.

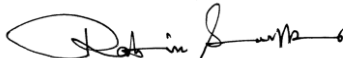
Accord '**TOP PRIORITY**'. The dates are for strict compliance.

C of A (Fys) has seen.


(Nabarun Dhar)
Jt. Controller of Accounts (Fys)

Copy to:-

- The SAO I/C, EDP Section M.O. Kolkata – He may ensure that the CCO-2 for 13/2016 and 14/2016 are dispatched to LAOs by the due date and also to upload the circular.
- The SAO I/C, Accounts Sections M.O. – He may ensure that amounts to be included in CCO-2 for 15/2016 are intimated to concerned Br. A.O.s in advance so as to enable them to furnish final correction within the stipulated date.



(Rabin Sarkar)
Sr. Accounts Officer (Fys)

ANNEXURE – ‘A’

A.	Expenditure on Direct Labour for 2015-2016	16.4.2016
B.	Expenditure on DAD Charges	16.4.2016
C.	Consolidated Store Accounts with allied statements	08.5.2016
D.	i. Consolidated Production Account with Allied Statement	19.5.2016
	ii. Consolidated Finished Stock Account with allied statement (New Format Enclosed)	19.5.2016
	iii. Consolidated Capital Account with allied statement	19.5.2016
	iv. Statement of Assets & Liability (New Format Enclosed)	19.5.2016
E.	Principal Items of work done in 2015-2016	25.5.2016
F.	All information/statistics required for review chapter to Annual Accounts	25.5.2016
G.	Statement showing reconciliation between cost and financial accounts	25.5.2016

ANNEXURE – ‘B’

A. INFORMATION FOR CENTRAL ADMINISTRATION CHARGES

1. Statement indicating total expenditure on Direct Labour for the year 2015-16.
2. Statement showing expenditure incurred in your factory separately for (i) Service for DGOF, (ii) Service for PCA (Fys).
3. Expenditure relating to DAD from April, 2015 (paid in April 2015) to March 2016 (paid in April 2016) under different heads.
4. Separate statement showing the expenditure incurred on DAD for March, 2016 (paid in April 2016) to be prepared for the purpose of working out of the liability to be carried over in 2015-2016. The amount shown under head should be that for which liability is actually carried forward.
5. Statement showing the amount of PLB paid to DAD personnel for the productivity year for 2015-2016.
6. Statement showing the amount of PLB paid to factory personnel for the productivity year 2015-2016 separately indicating the amount paid to:-
 - i) All Industrial Employees.
 - ii) NIEs and NGOs.
 - iii) Total of (i) and (ii)

B. STORE ACCOUNT

1. Consolidated PSA showing total receipts, Issues and Balance for the year 2015-2016.
2. Statement showing increase/decrease in stock balance as on 31.03.2016 in comparison to 01.04.2015 indicating reasons thereof.
3. Statement showing analysis of stock-balance, category of stock viz. Active, Slow-moving (item and value), Non-moving (item and value), surplus Stores, surplus Scrap, Waste and obsolete and Maintenance Spares.
Note: If there is any Blocked Inventory in Stock, the same should not be shown as a separate category while analyzing stock balance. The same needs to be shown against Sl. No. 2 of Annexure 'C' under the heading status of Blocked Inventory.
4. Statement showing details of Misc. Receipts and Issues.
5. Statement showing details of other Adjustment with reasons for difference. Both Receipts and issues adjustment on account of revaluation of stores should be shown separately under the heading 'Revaluation of Stores'.
6. Balance sheet of Payment Issues from Stock separately for (i) issues to Defence Services (viz. Army, Navy, AF & ODD) (ii) issues to MHA, (iii) issues to Civil Department, (iv) issues to PSUs, (v) issues to Pvt. Civil Indentors and (vi) Export.
7. Balance sheet of Store Cash Purchase separately for (i) LP, (ii) CP, (iii) FP (iv) NMD and (v) OMD. Further Statement Showing Assets & Liabilities outstanding on account of procurement of stores should be given as per format given in Statement-I.
8. Statement of surplus, Obsolete, Waste and Scrap disposed of during the year.
9. Statement indicating reasons of variation in respect of all Debit and Credit items of **Store Account** where the difference as compared to 2014-2015 figures more than 5 %.
10. Statement of losses, showing separately under Capital, Inventory, Medical and Manufacturing losses;
 - a) Losses (including book losses) incurred during 2015-2016;
 - b) Losses written off by the CFA during 2015-2016 showing separately the losses both incurred and written off in 2015-2016 and incurred prior to 2015-16.
11. **A statement showing cost of fuel consumed with break up (i) for production purpose, (ii) non-production purpose. Figures shown against fuel consumed for non-production purpose should agree with figure of 02/00014/00 as per IE Statement.**

Statement-I

Category of purchase	As per Accounts 14-15			Expenditure CCO2	Cost of Stores for which Rt. Vrs prepared during 15-16 (Rs. in lakh)	Likely Net o/s Asset (4+5-6) (Rs in Lakhs)	As per Accounts 15-16			Difference in Net o/s Asset (7-10) (Rs in Lakhs)
	Closing balance of O/s						Closing balance of O/s			
	Asset	Liability	Net (Rs. in lakh)	(Rs in Lakhs)	(Rs in Lakhs)	Asset	Liability	Net (Rs. in lakh)	(Rs in Lakhs)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LP (Fin Code 806/01, 20, 22, 24, 26, 28) {PSA(Rt) Code 05}										
CP (Fin Code 806/06, 21, 23, 25, 27, 29) {PSA(Rt) Code 02}										
FP (Fin Code 806/04, 15) {PSA(Rt) Code 01.11, 04, 1.1}										
Govt. Supply (Fin Code 806/06, 08) {PSA(Rt) Code 11, 12}										
Custom Duty (Fin Code 806/10) {PSA(Rt) Code 28, 29, 30}										
Total										

- Note: 1. Total of Col. 2 should agree with the sum of figures shown against Asset item 3d(i) Europe Stores invoiced but not received and 3(e)(i) Payment made during the year for stores not received.
2. Total of Col. 3 should agree with the sum of figures shown against Liability item 3(a)(iii) Local & Central stores supplies and 3(a)(v) Foreign stores received (No invoice) and 3(a)(vii) supply from other Govt. Department.
3. Figures shown against Col. 5 should agree with the expenditures compiled in CCO2 against corresponding Financial Code(s).
4. Figures shown against Col. 6 should agree with the amount shown in consolidated PSA for the year against relevant PSA (Rt) Code(s).
5. Total of Col. 8 and 9 should be calculated as per Note 1 & 2 respectively on the basis of closing asset and liability of 15-16 Accounts.
6. For figures shown against Col. 11 reasons for difference in detail need to be furnished in clear terms.

C. PRODUCTION ACCOUNT

1. Details of Miscellaneous charges | Work-order wise bifurcated amount
2. Details of Miscellaneous credit | under cash(CCO-2 fig) and cost and
3. Details of contingent charges | total thereof need to be indicated.
4. Details of Miscellaneous Adjustment (specimen of formats given below)
5. Details of expenditure kept out of production **especially mentioning the amount of arrear OT paid during 2015-16, if any.**

The above statements are to be furnished showing work order and description as provided for in the revised syllabus of work order 1997 edition and amendments made thereon. **In case of Misc. Charges & Contingent Charges it is mandatory that expenditure to be segregated as (i) Cash Expenditure (as per CCO-2) and (ii) Cost Expenditure.** However, it is stated that the items included in each format is based on Annexures provided by the factories along-with submitted accounts. There may be overlapping of items in these Accounts in case of some factories. You are therefore requested to prepare the formats according to the norms followed in your factory in that case the items included by this office against each format may not be strictly observed.

DETAILS OF MISCELLANEOUS ADJUSTMENT Dr.ITEM 5(G) Cr.ITEM 1(e)

			AMOUNT		
			DR	CR	BALANCE
1. STORE ADJUSTMENT	PSA Code -80	01/00030/00			
2. MISC RECEIPT	PSA Code-18	02/00121/00			
3. MISC ISSUE	PSA Code-65	01/00030/00			
4. STORE ADJUSTMENT	PSA Code-27	01/00131/00			
TOTAL					

6. Reconciliation of figures of Transportation charges and Pay & Allowances with that of CCO2 figure.

Statement-II

Transportation Charges

	Item	Amount in Rs.
	Transportation Charges (Debit item 5(B) Production Account	
	CCO2 Code 808/05 – 08	
	Difference	NIL
	Reasons for difference if any	

Pay & Allowances

	Item	Amount in Rs.
1	O/s Asset on account of unrecovered Festival Advance as on 1st April of the year	
2	Pay & Allowance of all categories of employees including IEs (805/01 – 09, 812/01 – 02)	
3	Travelling expenses (808/01 – 04, 812/07-09, 812/26{UCC 071})	
4	Unclaimed wages lapsed to Govt. (Credit item 1 (a) (iii) of, Prod A/c)	
5	Unclaimed wages remaining unpaid as on 31 st March (Liability item 3(a) (xiv)	
6	O/s Liability on a/c of Pay & Allow of 3/16 paid in 4/16 Liability item 3(a) (ii)	
7	Unclaimed wages remaining unpaid as on 31 st March Liability item 3(a) (xiv) of 15-16	
8	O/s Liability on a/c of Pay & Allow of 3/15 paid in 4/15 Liability Item 3(a)(ii) of 14-15	
9	O/s Asset on account of unrecovered Festival Advance as on 31 st March of the year	
10	$A=(1+2+3+4+5+6)-(7+8+9)$	
11	Direct Labour - Factory Labour Debit item 2(i) of Prod A/c	
12	Direct Labour - Contract Labour Debit item 2(ii) of Prod A/c	
13	Indirect Labour Debit item 5(C) (f)	
14	Supervision charges Debit item 5(A)	
15	$B=11+12+13+14$	
16	Difference = A-B	
	Reasons for Difference, if any	

ACCOUNTS OFFICER (FYS)

7. Statement indicating reasons for variation in respect of all debit and credit items of **Production Account** where the difference as compared to 2014-15 is 5% and above.

D. INDIRECT EXPENDITURE STATEMENT

Indirect Expenditure Statement for both fixed and variable charges are to be given separately strictly complying the revised syllabus of work orders. Summary of fixed and variable charges must be given with the above stating clearly:

1. Amount incurred
2. Amount kept out of production,
3. Amount leviable
4. Over/Under Absorption of overhead charges,
5. Percentage,
6. Reasons for Over/Under absorption.

Please note over/under absorption under any circumstances must not exceed 5% to total leviable. In case it exceeds 5%, overhead must be re-levied so as to bring the percentage within 5% before finalization of Production Account.

E. FINISHED STOCK ACCOUNT

1. A reconciliation statement (As per format given in Statement-III & IV) showing the issues to different Indentors as reflected in the Finished Stock Account and Store Account are tallying with the amount booked in the CCO-2. If there is any difference the same should be supported by valid reasons. Statement showing the figures of Export Earning during 2015-2016.
2. Balance Sheet of payment issues from stock.
3. Statement showing details of value of services rendered on payment.
4. Statement showing value of completed articles in hand as on 1.4.2015 as well as 31.3.2016.
5. Statement indicating reasons of variation in respect of all Debit and Credit items of **Finished Stock Account** where the difference as compared to 2014-15 figures is more than 5%.
6. **SUMMARY OF COST OUT-TURN (STATEMENT 10A & 10B)**
A reconciliation statement 10A & 10B should be given strictly as per the proforma given under this office circular No. AA/82 dated 22-4-2000.
7. Issue Values to Indentors should be reconciled with the CCO2 value

Reconciliation of Indentor-wise Issue

Statement-III

Name of Indentor	As per Accounts of 14-15			As per Accounts of 15-16			Figures appearing in CCO2 (Rs in Lakhs)	Likely Net o/s asset (4+7-8)	As per Accounts of 15-16			Difference (9-12) (Rs in Lakhs)
	Closing Bal of o/s			Issues from					Closing Bal of o/s			
	Asset	Liability	Net	Stock	Production	Total			Asset	Liability	Net	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Defence Indentors												
Army Fin Code 811/10-18, 20, 21 PSA Code 62.1												
Navy Fin Code 811/31-34 PSA Code 62.2												
Air Force Fin Code 811/41-43 PSA Code 62.3												
ODD Fin Code 811/51-55 PSA Code 62.4												
Total												

- Note:
1. Difference in figures between Col. 7 and 8 representing difference between Accounts & CCO2 need to be explained suitably
 2. As per existing norms issue to Defence Services shown in accounts should agree with CCO2 figures. Hence, there should not be any carry forward Asset and Liability. However, if such Asset/Liability have actually been carried forward all the relevant cols. Need to be filled in.
 3. Figures shown against Col. 13 if any reasons for the same need to be explained in clear Terms.

Name of Indentor	Reconciliation of Indentor-wise Issue						Statement-IV						Difference (9-12) (Rs in Lakhs)
	As per Accounts of 14-15			As per Accounts of 15-16			Figures appearing in CCO2 (Rs in Lakhs)	Amount shown under 00/17/05	Likely Net o/s asset (4+7-8)	As per Accounts of 15-16			
	Closing Bal of o/s			Issues from						Closing Bal of o/s			
(1)	Asset	Liability	Net	Stock	Production	Total	(8)	(9)	Asset	Liability	Net	(13)	
Non-Defence Indentors													
MHA Fin Code 800/02 PSA Code 63.1													
Central Govt. Fin Code 800/03 PSA Code 63.2													
State Govt./UT Code 800/04, 08 PSA Code 63.3													
PSU Fin Code 800/05 PSA Code 63.5													
Civil Trade & Pvt. Ltd. Fin Code 800/06 PSA Code 63.6													
Export Fin Code 800/07 PSA Code 63.4													
TOTAL													

Note : 1. Difference in figures between Col. 7 and 8 representing difference between Accounts & CCO2 need to be explained suitably.

2. Figures shown against Col. 13 if any reasons for the same need to be explained in clear terms.

F. CAPITAL ACCOUNT

1. Statement indicating reasons for variation in respect of all Debit and Credit item of **Capital Accounts** where the difference as compared to 2014-2015 is 5% and above.
2. Statement showing detailed Capital assets under different categories.
3. Statement showing reconciliation of depreciation charges on Building, Machinery and other items credited to capital account and debited to Production Account. The statement should show the category of assets Account. Under or over charged depreciation should be shown separately in order to reconcile the figure of Capital and Production Account.
4. Statement showing separately the value of Capital Assets discarded and disposed off from N.C., RR grant and Projects.
5. Statement in respect of Stock Pile items showing opening balance, receipts, issues and closing balance.
6. **Expenditure on Carry Over Works compiled to Fin Code 920/31 and 920/33 should not be taken into consideration for computing the figures in respect of Debit item 2 (ii) Works financed from RR Fund Grant of Capital Assets Account. Said expenditures need to be included for computation of figures in respect of Debit item 2(i) Expenditure on works financed from New Grant.**
7. **Statement showing % of Asset formation in Machinery Block Register out of Expenditure (Col.11) and difference in Net o/s Asset (Col.16).**
8. **16 ½% Departmental Charges on MES works to be adjusted properly.**

Statement-V

Statement showing % of Asset formation in Machinery Block Register out of Expenditure (Col. 11) and difference in Net o/s Asset (Col. 16)

Factory	As per Accounts 14-15			Expenditure (CCO2)			As per Accounts 15-16			% of 10 over (4+7)	Net o/s asset (4+7-10)	As per Accounts 15-16			Difference in Net o/s Asset (12-15)
	Closing balance of O/s						Asset formed					C/B of O/s			
	Asset	Liability	Net	NC	RR	Total	NC	RR	Total			Asset	Liability	Net	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)

- Note: 1. Figures of Col. 2 (Closing outstanding asset of previous year) should be the sum of Asset item 2 (e) M/C in transit between Factories, 3(d)(ii) Europe M/Cs invoice but not received and 3(f) payment made during the year for machinery not received.
2. Figures of Column 3(Closing outstanding Liability of previous year) should be sum of Liability item 3(a)(iv)(a) Amount due by Factories on account of Local & Central Machine supplies & 3(a)(vi)(a) Amount due by Factories on account of Europe M/C received (No invoice)
3. Figures of Col. 8 and Col. 9 representing Asset formed on account of NC & RR should be equal to the figures shown against Debit item 2 III (a & b) and Debit item 2 IV (a & b) of Capital Asset Accounts (15-16) respectively.
4. Figures of Col. 13 & 14 should be calculated as per Note 1 & 2 respectively and on the basis of closing asset and liability of current year (15-16).
5. Figures appearing against Col. 16 if any - reasons for the same need to be explained in clear terms.
6. TOT charges incurred out of Revenue Grant (Code 810/11) should not be included in the expenditure for procurement of Capital Assets consequent on change of procedure intimated vide no. PR/V/938/TOT Dated 26-10-06.

G. Statement of Assets and Liabilities as on 31-3-2016

- Statement indicating reasons for variation in respect of all Assets and Liability items where the difference as compared to 2014-15 is 5% and above.

Note: Please show the liability pertaining to store supplied to other Govt. Department separately against Liability item 3(vii).

- Statement showing reconciliation of figures of Store-in Transit between the factories with year-wise break up as per format given below:-

Statement-VI

SNO	NAME OF FACTORY	Value of Store-in-Transit As on 01-04-2015		Value As Per Consolidated ID List For The Yr 2015-16		Total Up To 2015-16		Value of Store Accounts For the yr 2015-16		Closing Value of Store-in-Transit As on 31.03.2016	
		STOCK	PRODUCTION	STOCK	PRODUCTION	STOCK	PRODUCTION	STOCK	PRODUCTION	STOCK	PRODUCTION
(1)	(2)	(3)	(4)	(5)	(6)	(7)=(3)+(5)	(8)=(4)+(6)	(9)	(10)	(11)=(7)-(9)	(12)=(8)-(10)

- Statement showing the mismatch in SIT balance as on 31-03-2016 and reason therefore in the format given below: -

Statement-VII

Statement showing the mismatch in SIT balance as on 31-3-16 and reasons therefore

Name of Factory : _____

Amount of SIT shown in Accounts 14-15	Stores issued by other factories during 15-16			IFD Stores Received during 15-16	Likely SIT balance as on 31-3-09 (1+4-5)	Amount of SIT shown in Accounts 15-16	Difference (6-7)	Remarks/Reasons for difference, if any
	Production	Stock	Total					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Note: 1. Figures shown under Col. 1 should tally with asset item 2(d) of the statement of Assets & Liabilities of 2014-15.

2. Figures shown under Col. 2&3 should tally strictly with ID list forwarded by the Consignor Factory LAOs.

3. Figures shown under Col. 5 should tally with Dr item 6 of Store Account (15-16).

4. Figures shown under Col. 7 should tally with asset item 2(d) of the statement of Assets & Liabilities of 2015-16.

5. Figure appearing under Col. 8, if any, need to be explained in a clear manner indicating:

- The Factory responsible for such difference, if any,
- SIT balance reduced, if any, by operation of Capital Outlay Account with the approval of CFA
- Any other reason(s) contributing to the difference.

4. Consolidated Manufacturing Account Statement 'A' for 2015-16 supported by a statement showing the value of services rendered to other factories for civil trade duly reconciled with each head of issues as shown in Finished Stock Account.
5. Consolidated Manufacturing Account Statement 'B' for 2015-16 together with all supporting consolidated schedule duly reconciled.

H. Certificates to be furnished

1. Certificate of reconciliation of the Consolidated Store Ledger figure with Consolidated Store Account.
2. Certificate stating that no unorthodox balance remains unadjusted at the end of 31-3-2016.
3. Certificate of reconciliation of Building Block Register with Register of Military Building.
4. Certificate of reconciliation between Financial Account and Cost Account and between Store Account and Production Account.
5. Certificate that the amounts held in suspense in the Block Register are in agreement with the details of Machines and Building.
6. Certificate of reconciliation of Annual Semi-Statement.
7. Certificate of reconciliation of Priced Production Ledger Balance and Bin Card Balance as on 31-3-2016.
8. CERTIFICATE AS TO THE CORRECTNESS OF ALL ACCOUNTS AND STATEMENTS FURNISHED BY THE ACCOUNTS OFFICE.

ANNEXURE 'C'

Information and statistics to be submitted for Review Chapter to Annual Accounts.

1. I.F.D. cost utilized in production to be furnished duly tallying the figures as shown under note below Production Account.
2. Status of **Blocked Inventory** in your factory under the heading i) Stock, ii) WIP and iii) Finished Stock/Component. Details of items which account for major accumulation of such Block Inventory and analysis of the reasons therefore like i) Cancellation/premature closure of warrants/indents ii) transfer of extract/indents to a sister factory and/or iii) change in design, technological obsolescence etc.

	Stock	WIP	Finished Stock/component
2014-15			
2015-16			

Note: Substantial increase/decrease under any category need to be analyzed and comments offered with facts and figures.

3. (i) Status of Staff composition and their break up into GOs, NIEs and NGOs, IEs ii) Ratio of (NIEs, NGOs & GOs) to IEs.
4. Number of Industrial employees and their break-up into Direct and Indirect Labour and their ratios as well as into piece workers and Day workers.
5. Direct and Indirect Labour charges and ratio thereof.
6. Piece Work Analysis:
Number of Direct workers, Output hours, Input Hours, Profit amount, Profit percentage, Nominal time wages of direct workers. **The figures furnished must be reconciled with the figures furnished to OFB in connection with P.L.B. calculation.**

Year	No. of Piece workers	Output Hours	Input Hours	Profit Amount(In Rs)	Profit %	NTW	Actual Time Wages paid
2014-15							
2015-16							

7. Payment of Incentive Bonus to Maintenance workers

Year	Amount of I.B. Paid	COP	% of I.B. to COP
(1)	(2)	(3)	(4)
2014-15			
2015-16			

Reasons for significant increase/decrease of % of I.B. Payment to COP.

8 A. OVERTIME ANALYSIS:

Category-wise details to be given as under:

Category of Staff	Overtime payments		% Incr(+)/Decr(-)	Overtime Man-hour		% Incr(+)/Decr(-)
	2014-15	2015-16		2014-15	2015-16	
IEs						
(i) Direct						
(ii) Indirect						
Total						
Others						
Grand Total						

Note: Reasons for abnormal variation (exceeding +/- 10%) if any need to be suitably explained.

9 B.

Category	Production Section		Service Section		Admin. Section		Total	
	OT Hrs.	OT Payment	OT Hrs.	OT Payment	OT Hrs.	OT Payment	OT Hrs.	OT Payment
A) IES								
B) NIEs/NGOs & Others								
TOTAL								

Note: O.T. Payment Figure need to be reconciled as under:-
O.T. Expenditure appeared in CCO-2 of 15/15

Less: O.T. Expenditure for 3/16 paid in 4/16
 IEs (code 805/08)
 NGOs/NIES (Code 805/07)
 Others (Code 805/09)

Add: O.T. Expenditure for 3/16 paid in 4/16
 O.T. Expenditure for 2014-15

- (b) Normal working hours (Inclusive of direct and indirect) for the factory during 2015-16.
 - (c) Production Man Hours as against SMH of 2015-16 (Figures need to be reconciled with the figure reported to OF Board).
 Monthwise P.W.E and PW % with ceiling and without ceiling.
10. Total amount of Manufacturing Losses Kept-out-Production. Significant increase on account of Manufacturing Losses (KOP) (exceeding 10%) over previous year need to be supported with facts and figures in brief.

In addition following information need also be submitted:-

Sl No.	Major items involved where rejection occurred in 2015-16 beyond maximum rejection allowed in estimate/warrant	Amount of KOP (Rs in Cr)	Reasons for KOP	Loss Statement No. & Date

11. (i) Year-wise break up of WIP under development and other than development series showing No. of warrants and value thereof.

(ii) ABC analysis of WIP to be made by indicating No. and value of warrants as stated below:-

- i) Category 'A' = 80% of the total Value of WIP
- ii) Category 'B' = 15% of the total Value of WIP
- iii) Category 'C' = 5% of the total Value of WIP

Note:

- (i) **No. of warrants outstanding as on 31-3-16 need to be fully reconciled with the figures reported to 'PR' section of this office through Quarterly Report for QE 3/16 and also with the figures reported to P & P Division OF Board duly vetted by LAO. Reasons for variation of figures between the reports need to be suitably explained.**
- (ii) Total figures of WIP should agree with the Accounts of 2015-16.
- (iii) Reasons for abnormality like indication of value without any no. of warrants outstanding or vice versa need to be suitably explained.

12. Financial Budget under Revenue and Capital (Estimate & Actual) and reconciliation of Revenue Expenditure with cost of Production and Capital with actual booking. Details of cost debits, cost credits, reduction/increase of Assets/Liabilities by operation of Capital outlay need to be intimated.

13. Statement showing cost of Day Workers, Power, Stores Spares, AMC's any other cost included in maintenance job and reasons for significant increase/decrease of such costs over previous years.

14. Cost of normal rejection included in cost of production (within UAR) as specified in Main Office Circular No.PR/II/922/LXXXII(Misc), dated 04/10.07.07

Year	Amount
2014-15	
2015-16	

Reason(s) for significant (exceeding 10%) increase/decrease over previous year need to be supported with facts and figures.

15. Critical appraisal with reference to value of Production vis-à-vis investment during last five years i.e. 2010-2011 to 2015-2016 highlighting impacts of massive investment specially on the following aspects:-

- i. Increase in quantitative output
- ii. Reduction of SMH in Estimates
- iii. Improvement in material usage and reduction in quantity of input materials
- iv. Reduction in UAR%.

16. Statement showing analysis of stock balance, category of stock viz. Active, Slow-moving (Item and value), Surplus stores, Surplus scrap, Waste and Obsolete and maintenance Spares and holding in terms of months consumption.

Note: Blocked Inventory in stock, if any, should not be shown as a separate category in analysis of Stock balance. The same need to be shown against SI No. 2 under the heading status of Blocked Inventory.

17. Analysis of Slow-moving and Non-moving stores to be furnished as per format given below.

(Rs in Lakhs)

Sl. No.	Position as on 31-3-15		Position as on 31-3-16		Transactions (Issue) occurred during 2015-16					
					First three quarters		Last Quarter		Total	
	Item	Value	Item	Value	Item	Value	Item	Value	Item	Value

The report should show the details of these items with specific reasons for accumulation of SM NM. Significant increase in value of slow & non-moving stores as compared to previous year, if any, need to be supported with convincing reason.

The report should also contain detailed comments as to the necessity of the transaction occurred from Slow-Moving and Non-moving folios during the year specifying whether such transactions were carried out just to keep the relevant store under the category of "Active Store" or transactions were backed by genuine necessity.

18. Findings of analysis on Trade outsourcing resorted to by the factory during 2015-16 is to be furnished as per format given below:

Name of the Factory	Total no. of cases of outsourcing	Total output hours	Total outsourced hours	% of 4 to 3	Total value of outsourcing	Cost of Production	% of outsourcing on total COP
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Comments to be given on the following points:

- (i) Total No. of cases and value of outsourcing in 2015-16 (As per Supply Order)
- (ii) Nature and scope of trade outsourcing in each case.
- (iii) Circumstances under which trade assistance was resorted to and whether outsourcing was essential in the particular case.
- (iv) Before concurring the proposal, whether due assessments were made of the in-house facilities/capacities to undertake the work to establish that the factory did not have sufficient capacity to undertake the work.

- (v) Whether capabilities/capacities available in sister factories were considered before concurring the proposal?
- (vi) Was there a genuine shortage of capacity or the outsourcing was done merely to meet production targets.

Note: Total output hours shown in col. 3 should agree with the report furnished to OFB, if any.

- (vii) The value of Contract Labour and Trade Outsourcing must be tallied with the CCO2 figures.

19. A comparative analysis of tooling cost is to be furnished as per format given below:

Product: -

Unit:

Year	Name of Factory1			Name of Factory2			Name of Factory3(if any)		
	Cost per unit	Tool charges	% of Tool charge on COP per unit	Cost per unit	Tool charges	% of Tool charge on COP per unit	Cost per unit	Tool charges	% of Tool charge on COP per unit
2013-14									
2014-15									
2015-16									

Reasons for abnormal (exceeding +/- 10%) variation, among the factories need to be analyzed and suitably explained.

20. A comparative analysis of production vis-à-vis targets on major principal items (COP exceeding ₹ 1 Cr per item) for last three years. (viz. 2013-14, 2014-15 & 2015-16).

20. A detailed list of items to be included in Misc. charges A/c [Debit item 5(C)(h) of Production A/c], Contingent charges A/c [Debit item 5(C)(a) of Production A/c] & Misc. credit A/c (Credit item 1(a) (v) of Production A/c] is given in separate format. You are requested to segregate the cash expenditure (as per CCO-2) and cost expenditure in respect of misc. & contingent expenditure under each head of items and furnish the same as per specific format given below for above head of expenditure/recovery accounts. However, it is stated that the items included in each format is based on Annexure provided by the factories along-with submitted accounts. There may be overlapping of items in these Accounts in case of some factories. You are therefore requested to prepare the formats according to the norms followed in your factory in that case the items included by this office against each format may not be strictly observed.

Other Misc. Charges Dr. item 5 C (h) of Prod. A/c

Sl No.	Item	WO No.	Cash		Cost	Total
			Code	Amount		
1(a)	Repair and maintenance of Building, Roads etc.	01/00017/00	809/01,02,06,07			
1(b)	Maintenance of Railway siding (Cash)	01/00015/00	809/01		cost	
1(c)	Departmental charges levied on MES Revenue works	01/00017/00	-		cost	
2	Charges of Electricity & water consumed for Non-Manufacturing purpose.	02/00013/00 01/00005/00 01/00032/00 01/00023/00	810/01 (UCC 138) 810/02 (UCC 139)			
3	Cost of services such as free ration, free clothing etc. to DSC personnel	01/00005/00			Cost	
4	Departmental Material utilized in indirect W.Os.				cost	
5(a)	Misc. indirect services rendered by other Fys.	01/00039/00 02/00019/00			cost	
5(b)	Proportionate share of training.	01/00039/00			cost	
6	Depreciation charges on Capital assets received on loan from other Fys./Formation.	01/00034/00			cost	
7	Deferred revenue expenditure charged to production	01/00016/00 02/00024/00			Cost	
8	Preliminary Expenses Charged to prod.	01/00032/00			Cost	
9	Auctioneers Commission	01/00007/00				
10	Repair of Machinery through contract.	01/00016/00 02/00016/00 02/00024/00	01/807/01			

Sl No.	Item	WO No.	Cash		Cost	Total
			Code	Amount		
11	Ordnance Fys. News	01/00037/00				
12	Training in India other than in Ord. Fys	01/10014/00				
13	Care & custody of Emergency stock/stock pile	01/00046/00			cost	
14	Expenditure on In-house R & D	01/00045/00	01/812/02			

Note: (i) Amount booked under class of cost 43 (other charges), 22(Process/Foundry Material) & 28(PPL material) against respective work orders need only be reflected.

(ii) In respect of payment of Auctioneer's Commission(W. O. 01/00007/00) & Cost of Ordnance Factories News(W. O. 01/00037/00) if any expenditure compiled to Fin code then amount and relevant code need to be indicated. However, if paid out of I & M Grant, the same should be shown in Contingent charges statement.

Contingent charges Dr. item 5C (a) of Prod. A/c.

Sl. No.	Item	WO No.	Cash		Cost	Total
			Code	Amount		
1(a)	Training	01/00014/00	01/810/04			
1(b)	Training expenses for workmen, AMs (Prob) Supervisory grades etc.	01/00049/00	01/810/04			
2(a)	Factory School	01/00024/00	01/810/12			
2(b)	Payment to Surplus workmen for retrenchment compensation under Industrial Dispute Act	01/00010/00	01/810/12			
3	Incidental & Misc. Expenses(less amount charged direct)	01/00037/00 01/70037/00 01/10037/00 01/20037/00	01/810/03, 01/810/08 01/810/12 01/810/11			
4	Stationary, stock, forms, printing & Binding	01/00038/00	01/810/05 01/810/12			
5(a)	Factory & Estate Dispensary and Hospital(including hygiene cell) etc.	01/00020/00	01/810/06 01/810/07			
5(b)	Cost of sugar, milk etc. supplied by ASC	01/00036/00	01/810/07			

Sl. No.	Item	WO No.	Cash		Cost	Total
			Code	Amount		
6	Factory Canteen	01/00021/00	01/810/09 01/810/10			
7	Office Furniture and contingencies	01/00033/00	01/810/05			
8	Labour welfare fund	01/00022/00	01/810/12			
9	Accident prevention clothing of IEs, cost of welfare measures	01/00036/00	01/810/07 01/810/12			
10	Payment to Workman under WC Act etc.	01/00048/00	01/810/12			

Note: (i) Amount booked under class of cost 43 (other charges) against respective work orders need only be reflected.

(ii) Payment to Surplus workman etc. (W. O. 01/00010/00), if any made out of I & M Grant, then only need to be reflected.

(iii) Amount charges on account of TOT through class of cost '45' and added to WO 01/00037/00 should be shown under cost column. However, expenditure incurred, compiled to code 810/11 and booked to WO 01/00037/00 under class of cost '43' to be shown under cash column.

Other Misc. Credits Cr. item 1(a) v of Prod. A/c.

Sl. No.	Item	WO No.	Cash		Cost	Total
			Code	Amount		
1(a)	Misc. Receipts (cash)	01/00140/00	01/802/01 01/802/06			
1(b)	Other miscellaneous receipt (ground rent)	01/00140/00	01/802/01			
1(c)	Recovery of Loss in transit	01/00131/00	01/802/01			
2	Misc. indirect services for other factories or formations	02/00120/00 01/00141/00			Cost Cost	
3	Credit on Accounts of Electricity for Accounts Office	01/00029/00			cost	
4	Other misc. receipts	02/00112/00			cost	
5	Unabsorbed Deferred Revenue on account of TOT charges	01/10154/00			cost	

Note: (i) Amount booked under class of cost 43 (other charges) against respective work orders need only be reflected.

(ii) Recovery of cost of Electric energy and water etc. supplied booked under cost WO 02/00117/00 should not be shown as Other Misc. Credit (Cr item 1(a) (v)). Since the same is exhibited as Electricity & Water charges recoverable (Cr item 1(a) (ii) of Prod A/c).

22. Age wise analysis of Machinery as per following proforma:-

Age profile of Machine	Below 10 years	10 years to 20 years	Above 20 years
1. No. of machine			
2. Value of machines			
3. Depreciation			
4. No. of Machine hours booked during the year			
5. Cost of maintenance during the year			

23. A comparative analysis in respect of following performance indicators (Ratio analysis) for last three years are to be given:

- (i) Asset utilization ratio
- (ii) Return on Plant & Machinery
- (iii) Inventory turn-over
- (iv) Rejection ratio
- (v) Current Ratio

24. A detailed report regarding capitalization of machineries through preparation of M series vouchers is to be furnished as per proforma given below:-

i) Under NC/RR

	Items	No.	Value
1	SO's issued in earlier years and o/s upto 1-4-15		
2	SO's issued in the current year i.e. 2015-16		
3	M Vouchers prepared against (1) above		
4	M – Vouchers prepared against (2) above		
5	Outstanding assets against (1) above		
6	Outstanding assets against (2) above		
7	Payments made for machinery not received against (1) above		
8	Payments made for machinery not received against (2) above		
9	Machineries received but not commissioned against (1) above		
10	Machineries received but not commissioned against (2) above		

ii) By conversion of revenue expenditure

25. A detailed report in the following format for reassessment of Plant & Machinery may please be given:

Year	Annual expenditure on Maintenance spares for P & M including retrofitting/reconditioning & major overhauling	Value increase in Capital Block on a/c of reassessment of P & M
2014-15		
2015-16		

26. Analysis of labour element on COP vis-à-vis SMH discharged during the year may please be given in the following format.

Year	Labour (in Lakh Rs)	SMH(in Lakh Hrs)
2014-15		
2015-16		

27. A table showing the figure of amount kept out of production on account of payment of arrears of 6th CPC on Overtime.

Year	Amount kept out of production on a/c of payment of arrears for 6 th CPC
2015-16	

28. A detailed report in the following format showing the no. of uninstalled P & M may please be given:

Year	No. of machines	Value of Machines
2014-15		
2015-16		

Also the details of un-installed P & M valuing more than ₹ 1 Cr with the reasons for un-installation may be given.

No. of machines uninstalled need to be fully reconciled with the figures reported to 'PR' section of this office through Quarterly Financial Report for QE 3/16.

29. A detailed report showing the list of value of Inspection Notes furnished by the Fy. Mgt in the last quarter of the year 2015-16 may please be furnished.

30. A detailed report showing the figure of Target, Issues and Cost of Production in respect of IFD Issues and Total Issues along with specific reasons for shortfall in target of the year 2015-16 may please be furnished

	Target	Issues	COP
IFD Issue			
Total Issue			

31. A detailed report on the Standard Man Hours (SMH) utilized for production in the following proforma for the year 2015-16 may please be furnished:

Sl No.	Standard Man Hours (SMH)	2014-15	2015-16
1	Total SMH discharged through PW cards (Output hours)		
2	Total Man Hours as per DW cards & allocation Sheet		
3	Total Output Hours (1+2)		
4	Total input hours for calculation of PW profit		
5	Input Man-hours for Day Workers		
6	Total Input Hours (4+5)		
7	Output hours/Input hours (3/6)		

Note: (i) The output hours and input hours in case of Piece Workers should be equal to that shown under Sl. no. 6 of Annexure 'C'. It is requested to confirm whether total output hours shown under sl no. 3 is equal to the total SMH utilized for production, shown under Sl. no. 27, if not reasons for the same may be given.

(ii) The figure of input man-hours for Day workers will be available in the labour estimate and the Day work cards.

A certificate may please be endorsed by the officer-in-charge that all the required information as stated above has been duly submitted.

Annexure- D: Drill for compilation of Production Account.

Debit Item

Sl. No	Particulars	Source of Figure	Remarks
1	Work-in-Progress on 1.4.	Should be equal to the value of work-in-progress as on 31 st March shown against Cr. Item 3 of Previous year's Production Account (Closing balance of previous year to be brought forward as opening WIP). Element viz. Expense (direct) to be inserted to exhibit cost of electricity & water consumed for production purpose remaining under WIP of previous year.	<p>i) Figure should also agree with the opening value of WIP shown in work-in-progress A/c of Principal Ledger.</p> <p>ii) Any difference between the last years closing balance and opening balance of the year in view should be suitably explained quoting authority of the administrative and Financial authorities.</p>
2	Direct Labour (i) Factory Labour (ii) Contract Labour	Total value of labour expenditure (other than expenditure of 01 & 02 series) appeared in Labour and T.V. Abstracts pertaining to the year of account.	<p>i) Figure should agree with the total Direct Labour expenditure shown in the Debit side of work-in-progress A/c of Principal Ledger.</p> <p>ii) The Figure under 'Labour' in the Statement showing summary of cost of outturn statement 10(a) & (b) should also include opening semi(Dr. item 1(a)- Production Account) and exclude closing semi-(Cr. Item 3(a) of Production Account.</p> <p>iii) Any difference between costs of outturn as worked out from the Prod. A/c and the total labour of statement. 10(a) and (b) cost of outturn should be suitably explained through a reconciliation statement showing reconciliation.</p> <p>iv) The value of contract labour shown under this head should be equal to the amount booked under 805/11 giving effect of the opening or closing semi, if any.</p>
3	Direct Stores	Total value of Material costs booked under Direct series (i.e. other than 01 and 02 series) as tabulated in the summary of Material and T.V. Abstract for the year.	<p>i) Figure should agree with the Total direct material expenditure shown in Debit side of work-in-progress A/c of Principal Ledger.</p> <p>ii) The figure under 'stores' in the statement showing summary of cost of outturn statement 10(a) and 10(b) should also include opening semi.(Cr. Item 3(b) of production A/c.</p> <p>iii) Any difference between cost of Material as worked out from</p>

Sl. No	Particulars	Source of Figure	Remarks																					
			Production A/c and total material as per statement 10(a) & 10(b) should be suitably explained.																					
4.	Direct Expenses	Cost of Electricity and Water consumed for Production purpose allocated under Direct Series against Class of Cost '30'.	i) Figure should agree with the Total direct expenses shown in Debit side of work-in-progress A/c of Principal Ledger. ii) Element viz. Direct Expense to be inserted in summary of cost of outturn statement 10(a) and 10(b)																					
5.	<u>Overhead Charges</u> (A) Supervision Charges	Total expenditure incurred on account of Pay & Allowances etc. in respect of employees and officers (other than IEs) and booked under class of cost 14 against '01' & '02' series work order(s).	Figure should agree with the supervision charges shown in the debit side of Overhead expenses A/c of Principal Ledger.																					
	(B) Transportation Charges	Total expenditure appeared in CCO-2 under Financial code 808/05 to 08 (amount should also be booked under Cost W.O. 01/00030/00).	Figure should agree with the transportation charges shown in Debit side of Overhead Expenses A/c of Principal Ledger.																					
	(C) Miscellaneous Charges (a) Contingent Charges	This figure should normally agree with the sum of Contingent expenditure booked against following cost work orders under class of cost 43 (other charges) :- <table border="1" data-bbox="483 1140 1015 1923"> <thead> <tr> <th>Nomenclature</th> <th>Work order</th> <th>Fin code</th> </tr> </thead> <tbody> <tr> <td>Training</td> <td>01/00014/00</td> <td>01/810/04</td> </tr> <tr> <td>Training expenses for workmen, AMs (Prob) Supervisory grades etc.</td> <td>01/00049/00</td> <td>01/810/04</td> </tr> <tr> <td>Factory School</td> <td>01/00024/00</td> <td>01/810/12</td> </tr> <tr> <td>Payment to Surplus workmen for retrenchment compensation under Industrial Dispute Act</td> <td>01/00010/00</td> <td>01/810/12</td> </tr> <tr> <td>Incidental & Misc. Expenses (less amount charged direct)</td> <td>01/00037/00</td> <td>01/810/03, 01/810/08 01/810/12</td> </tr> <tr> <td>Expenditure on Transfer of Technology</td> <td>01/10037/00 to 01/60037/00</td> <td>01/810/11</td> </tr> </tbody> </table>	Nomenclature	Work order	Fin code	Training	01/00014/00	01/810/04	Training expenses for workmen, AMs (Prob) Supervisory grades etc.	01/00049/00	01/810/04	Factory School	01/00024/00	01/810/12	Payment to Surplus workmen for retrenchment compensation under Industrial Dispute Act	01/00010/00	01/810/12	Incidental & Misc. Expenses (less amount charged direct)	01/00037/00	01/810/03, 01/810/08 01/810/12	Expenditure on Transfer of Technology	01/10037/00 to 01/60037/00	01/810/11	Figure should agree with the relevant item appeared under Dr. side of O.H. Exp. A/c in Principal Ledger.
Nomenclature	Work order	Fin code																						
Training	01/00014/00	01/810/04																						
Training expenses for workmen, AMs (Prob) Supervisory grades etc.	01/00049/00	01/810/04																						
Factory School	01/00024/00	01/810/12																						
Payment to Surplus workmen for retrenchment compensation under Industrial Dispute Act	01/00010/00	01/810/12																						
Incidental & Misc. Expenses (less amount charged direct)	01/00037/00	01/810/03, 01/810/08 01/810/12																						
Expenditure on Transfer of Technology	01/10037/00 to 01/60037/00	01/810/11																						

Sl. No	Particulars	Source of Figure		Remarks	
		Expenditure on Contract Labour deployed on Indirect/Non – production jobs	01/70037/00	01/810/08	
		Stationary, stock, forms, printing & Binding	01/00038/00	01/810/05 01/810/12	
		Hospitals located in Fys estate(not dispensaries including hygiene cell & Anti- Malarial measures	01/00020/00	Expenditure/share of expenditure compiled to respective Hospital unit code	
		Factory Dispensaries	01/10020/00	01/810/06(booked to Fy. Code)	
		Cost of sugar, milk etc. supplied by ASC	01/00036/00	01/810/07	
		Factory Canteen	01/00021/	01/810/09 & 01/810/10	
		Office Furniture and contingencies	01/00033/00	01/810/05	
		Labour welfare fund	01/00022/00	01/810/12	
		Accident prevention clothing of IEs, cost of welfare measures	01/00036/00	01/810/07 01/810/12	
		Payment to Workman under WC Act etc.	01/00048/00	01/810/12	
		Total figures should tally with the total of contingent charges Statement			
	(b) Cost of DGOF (i)Effective Charges (ii)Non – effective Charges	Figure intimated by the PCA (Fys) and appeared under cost W.O. 01/00027/00 & 01/10027/00			
	(c) DAD Charges (i) Accounts (ii) Internal Check	Figures should agree with the Share intimated by PCA (Fys), Kolkata on account of Central Administration (Accounts) plus Expenditure of Local Accounts Office. (Percentage of distribution between		Figure should agree with the amount shown against W.O. 01/00028/00 & 01/10028/00 (Central Administration (A/Cs) and 01/00029/00 & 01/10029/00 Fy. Account Office.	

Sl. No	Particulars	Source of Figure	Remarks
		Accounts and Internal Check is 80% and 20% or as per order of P C of A (Fys.)	
	(d) Superannuation Charges	As worked out by LAO in Superannuation charges Register adopting the rates intimated by PCA (Fys) Kolkata & the amount of Govt. matching contribution to New Pension scheme introduced w. e. f. 1-1-04	Figure should agree with the sum of amount booked under cost W.O. 01/00013/00 & 01/10013/00
	(f) Indirect Labour	Summarized net figure of Labour expenditure appeared against '01' and '02' series in Labour Abstract and T.V. Abstract (i.e. Dr. – Cr. W.O.)	This figure should agree with the total labour Expenditure appeared in IE Statement(01 & 02 Series)
	(g) Indirect Stores	Summarized net value of Material expenditure appeared against '01' & '02' series work order in Material & T. V. Abstract (i.e. Dr. – Cr. W.O.)	This figure should also agree with the total amount appeared under Material Column of IE Statement (01 & 02 Series)

Note: - i) Total of Indirect and Direct Stores should agree with Cr. item 1(a) & 1(b) of Store A/c.
ii) Total of direct and indirect labour should agree with total payments made to IES and accounted through PROFORMA "C" Statement for the year.
iii) Any difference between the element 'overhead' of the cost of production as worked out from the opening semi and closing semi of production A/c and 'Levied' from the summary of indirect Exp. Statement (Fixed and Variable) and that of the cost of outturn Statement. 10(a) & 10(b) should be suitably explained.

(h)	Other Misc. Charges	Figure should agree with amount booked against the following cost work orders under class of cost 43(Other charges), 23 & 28 (Departmental material).	
		Repair and maintenance of Building, Roads etc.	01/00017/00 809/01,02,06,07
		Maintenance of Railway siding (Cash)	01/00015/00 809/01
		Departmental charges levied on MES Revenue works	01/00017/00 -
		Charges of Electricity & water consumed for Non-Manufacturing purpose.	02/00013/00 01/00005/00 01/00032/00 01/00023/00 810/01 810/02
		Cost of services to DSC personnel	01/00005/00
		Departmental Material utilized in indirect W.Os.	
		Misc. indirect services rendered by other Fys.	01/00039/00 02/00019/00
		Share of expenditure on R & D/ODC	01/00045/00
		Proportionate share of training.	01/00039/00
		Depreciation charges on Capital assets received on loan from other Fys./Formation.	01/00034/00
		Deferred revenue expenditure charged to production	01/00016/00 02/00024/00
		Preliminary Expenses Charged to prod.	01/00032/00
		Auctioneers Commission	01/00007/00
Repair of Machinery through contract.	01/00016/00 01/807/01		
Ordinance Fys. News	01/00037/00		

	Training in India other than in Ord. Fys	01/10014/00	
	Care & custody of Emergency stock/stock pile	01/00046/00	
Sum total should agree with the total of Details of Misc. charges statement.			

N.B. Misc. Charges statement 7 Annexure 'C' should be prepared giving item No. nomenclature and work order No. and amount separately. Difference between the amount booked to work order as shown in the above statement and that shown in the Ind. Expenditure Statement should also be explained under 'Remarks column' of the Misc. charges Statement (item 7 Annex. C of Annual Accounts)

(D) Depreciation Charges (a) Depreciation	As worked out and calculated by LAO in the Capital Block Register (sum of depreciation amount of all capital assets other than land). Depreciation to be worked out adopting Straight Line Method.	Figure should agree with the amount booked under cost W.O. 01/00018/00 for other items 01/00019/00 for Building 01/00034/00 for Machinery(MC & Project) 01/10034/00 (-do-) (RR)
(b) Book Value of Discarded Assets	Sum of book value lying in Capital Block Register in respect of items sold/discarded as on the date of sale transaction.	Figure should agree with the amount appeared under cost W.O. 01/00050/00 (which should be treated as KOP)
(E) Transfer from Capital A/c	This figure should agree with that shown against the heading 'By transfer to inventory' Cr. Item 5(A) (d) of capital Asset A/c	This figure should also agree with the amount booked under cost W.O. 01/00032/00

Note – Amount shown against 4(D) (a) & 4(D) (b) should agree with the amount appeared against credit item 1 & 3 of Capital Asset Account.

(F) Losses: (a) Surplus Stores (b) Obsolete Stores (c) Waste & Scrap (d) Loss of Stores on Charges (e) Others losses on Stores	Amount appeared in PSA PSA Issue code 76 - do - 77 -do- 78 & 79 -do- 70 to 74 -do- 68 to 69	Amount should agree with losses shown in Store A/c. as follows: i) Sum of Dr. item 4F(a),(b)&(c) of Prod. A/c. should agree with Cr. item 8a (i) & (ii) of Store A/c. ii) Sum of Dr. item 4F (d) & (e) of Prod. A/c. should agree with Cr. item 8b (i), (ii), (iii) & (iv) of Store A/c. W.O Booking :- 01/00007/00=Amount booked under PSA(I) code 68,69,73,74.76,77,78,79,105 (will be KOP) 01/00030/00=Amount booked under PSA (I) code 70, 71, 72.
Dr. item 4G Misc. Adj. & Cr. Item 1(e)	(i) Excess of amount of PSA (I) code 80 & 65 than PSA (Rt) code 27 & 18 should be shown against Dr. item 4G. (ii) Excess of amount of PSA (Rt) code 27 & 18 than PSA (I) code 80 & 65 should be shown against Cr. item 1(e).	
(H) Over-absorbed FOH	Amount of FOH levied (based on pre-determined percentages) in excess of leviable FOH [i.e. incurred FOH (Dr. – Cr. W.O.) less KOP less War Insurance charges, if any]	Amount should agree with the summary of IE statement (01 series)
(I) Over-absorbed VOH	Amount of VOH levied (based on	Amount should agree with the

	predetermined percentages) in excess of leviabale VOH [i.e. Incurred VOH (Dr. – Cr W.O.) less KOP amount.	summary of IE statement (02 series).
Note:- Over/under absorption both for VOH and FOH must be within \pm 5% of Leviabale amount. If difference between Levied and Leviabale amount separately for FOH & VOH exceeds 5% limit, course of Re-levy is to be taken		

K.O.P (Debit item 5J & Cr. Item 1(g))

<u>W.O</u>	<u>Particulars</u>
01/00007/00	a) Stores loss beyond control.(PSA(I) code 68-79 & 105 minus (70,71,72) b) Loss on sale of stores. c) Loss due to revaluation of stock. d) Auctioneers commission. e) Loss of stores in transit.
01/00010/00	Payment to surplus workmen for Retrenchment compensation under industrial Dispute Act.
01/00011/00	Idle time beyond control.
01/00014/00	Training Expenses.
01/00044/00	Only the amount transferred from W.O 01/154 & 02/122 as the case may be as preliminary expenses for that year.
01/00046/00	Care & custody of stock & plant. Care & custody of Emergency reserve. Care & custody of Stock –Pile. Loss of stock-Pile. Care & custody of surplus stock, emergency reserve, Stock-pile items etc. {should be shown against Cr. item 1(g)}.
01/00050/00	Book value machines sold.
01/00131/00	a) Profit on sale of stores. b) Surplus at stock-taking. c) Profit on revaluation of stock. d)Recovery of loss in transit.
01/00151/00	Sale value of Machines sold.
01 & 02 Series(Relevant W.Os to be quoted)	Payment of arrears due to pay Commission recommendation etc. which do not pertain to the accounting year.
02/00024/00	Deferred revenue – (portion not chargeable to current year’s production).

CREDIT ITEMS

SI No	Particulars	Source of Figure	Remarks																					
1	<i>Relief of Overhead Charges –</i> (a) Misc. Credit - (i) Rent & Rates Recoverable	Amount compiled in Manufacturing A/c Statement B. Amount should also be booked under Cost W.O. 01/00125/00 (Recoverable amount should include free issue also)	Figure should agree with Cr. item of OH Exp. A/c in principal Ledger.																					
	(ii) Elec. & Water Charges recoverable	Amount compiled in Manufacturing A/c Statement B. Amount should also be booked under Cost W.O. 02/00117/00 (Recoverable amount should include free issue also)	-do-																					
	(iii) Unclaimed Wages Lapsed	As intimated by Fy. Management Amount to be booked under W.O. 01/00140/00	-do-																					
	(iv) Sale proceeds of Machinery	Amount worked out by AO with the entries of sale Register of Machinery items. Amount recovered should be compiled under Fin. Code 01/922/35 (deduct code). Amount should also be booked under 01/00151/00(to be treated as KOP)	-do-																					
	(v) Other Misc. Credit	Amount booked against following cost work orders under class of cost 43 need to be reflected <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Misc. Receipts (cash)</td> <td>01/00140/00</td> <td>01/802/01 01/802/06</td> </tr> <tr> <td>Other miscellaneous receipt (ground rent)</td> <td>01/00140/00</td> <td>01/802/01</td> </tr> <tr> <td>Unclaimed wages lapsed to Govt.</td> <td>01/00140/00</td> <td></td> </tr> <tr> <td>Recovery of Loss in transit</td> <td>01/00131/00</td> <td>01/802/01</td> </tr> <tr> <td>Misc. indirect services for other factories or formations</td> <td>02/00120/00 01/00141/00</td> <td></td> </tr> <tr> <td>Credit on Accounts of Electricity for Accounts Office</td> <td>01/00029/00</td> <td></td> </tr> <tr> <td>Other misc. receipts</td> <td>02/00112/00</td> <td></td> </tr> </table>	Misc. Receipts (cash)	01/00140/00	01/802/01 01/802/06	Other miscellaneous receipt (ground rent)	01/00140/00	01/802/01	Unclaimed wages lapsed to Govt.	01/00140/00		Recovery of Loss in transit	01/00131/00	01/802/01	Misc. indirect services for other factories or formations	02/00120/00 01/00141/00		Credit on Accounts of Electricity for Accounts Office	01/00029/00		Other misc. receipts	02/00112/00		Figure should agree with the total of figures shown in the Statement Showing details of Misc. credits item 7 Annexure C of Annual A/cs.
Misc. Receipts (cash)	01/00140/00	01/802/01 01/802/06																						
Other miscellaneous receipt (ground rent)	01/00140/00	01/802/01																						
Unclaimed wages lapsed to Govt.	01/00140/00																							
Recovery of Loss in transit	01/00131/00	01/802/01																						
Misc. indirect services for other factories or formations	02/00120/00 01/00141/00																							
Credit on Accounts of Electricity for Accounts Office	01/00029/00																							
Other misc. receipts	02/00112/00																							
<p>Note : Recovery of cost of Electric energy and water etc. supplied booked under Cost WO 02/00117/00 should not be shown as Other misc. credit since the same is exhibited as Electricity &</p>																								

Sl No	Particulars	Source of Figure	Remarks
	water charges recoverable (Cr item 1(a)(ii) of Prod A/c)		
	1(b) Surplus at stock taking	Figure should agree with the Dr. item 8 of store A/c and also with PSA (Rt) code 20. (Amount to be booked under cost W.O 01/000131/00 and to be treated as KOP)	
	1(c) Transfer to Capital A/c	This amount should agree with the amount shown against Dr. head 4(A)(d) 'Transfer from Inventory' of Capital Asset A/c Amount should be booked to cost W.O 01/00140/00	
	(d) Profit on sale of (i) Surplus Stores (ii) Obsolete Stores (iii) Waste and Scrap	Amount appeared in PSA against Rt. Code. PSA Rt code 21, 25, 119 PSA Rt. Code 22 PSA Rt. Code 23, 24 Amount of profit to be booked under W.O. 01/00131/00	-do-
	(g) Care & Custody of Stock Surplus to current production.	Amount booked under cost W.O. 01/00046/00(to be treated as KOP)	Fig. Should agree with concerned Cr. item of O.H. Exp. A/c in Principal Ledger.
2	Departmental Stores utilized on Indirect work orders	Sum of process and Foundry Materials booked under '01' and '02' series W.Os appeared against class of cost 22, 28 etc. [In reconciliation Statement 10A & 10B, Said amount needs to be deducted to arrive at the cost of production].	Fig. Should agree with the amount posted against Dr. item of Misc. charges A/c of Principal Ledger.
3.	Work-in-progress as on 31 st March	Sum of WIP value worked out by LAO for all the Cost Cards inclusive of process/Foundry WIP Fig. Should agree with the sum total of semi Statement Prepared by Factory and priced by LAO. Element viz. Expense (direct) to be inserted to exhibit cost of electricity & water consumed for production purpose remaining under WIP of current year.	Fig. Should agree with the closing WIP value shown in Work-in-progress A/c of principal ledger.
4.	Under-absorbed fixed charges	Excess of leviable FOH over levied amount.	Amount should agree with the figure shown in summary of IE Statement (01 series).
5.	Under-absorbed variable charges	Excess of leviable VOH over levied amount.	Amount should agree with the figure shown in summary of IE Statement (02 series)
6.	Cost of Production	Sum of cost of production worked out by LAO for all the articles completed during the year. Figures should agree with total COP of all the Cost Cards. Amount should also agree with the grand total of COP shown in 10A and 10B Statement showing cost of outturn.	Amount should agree with sum of Cr. item 2 to 6 of WIP A/c (showing indentor-wise cost of production).

SI No	Particulars	Source of Figure	Remarks
8.	Cost of Rejection (KOP)	Sum of cost of Avoidable Rejection worked out for all the warrants/Cost Cards involving excess rejection (i.e. in excess of normal rejection percentage) In reconciliation Statement 10A & 10B said amount needs to be deducted to arrive at the cost of Production.	Fig. should agree with the amount shown in Cr. side of WIP A/c or Dr. side of P&L A/c in principal ledger.

Note – Cost of rejection (KOP) is required to be worked out by LAO on receipt of completed Warrants from Factory where quantity shown as rejected (reconciled with Production Ledger card) exceeds normal rejection (maximum) provided in Warrant/Estimate.

Foot Note of production Account

Item 1 – Repairs and Maintenance of

(a) Building: -Figures shown against work orders 01/00016/00 and 01/00017/00.

(b)Machinery: - Work Order 02/00016/00 and 02/00024/00 - Excluding expenditure on account of Deferred Revenue of Previous year charged and booked to this work order under class of cost 43.

Work Order 01/00052/00 - Only maintenance charges included in this work order.

2- Cost of Instructions to Artisans and Apprentices-

Work order 01/00014/00 only portion relating to Training of Apprentices under Act and other national Scheme under undertaken by Ord. Fys.[Note (ii) under Description of work order] to be considered.

Work Order 01/00049/00 All expenditures excluding Training of personnel of Ord. Fys AMs (Probationers) to be taken [i.e. Note (i) & (iii) under description work order to be taken]

4. Idle time paid to surplus Labour-

Work Order 01/00011/00 only payment of idle time to I.Es under notice of discharge when their wages cannot be debited to production (Note 8 to work order)

FINISHED STOCK ACCOUNT

DEBIT ITEM

Closing Finished Semi shown under Cr. Item 11A and 11B of F.S.A/c. of previous year should be brought forward as Opening Finished Semi and to be exhibited against Debit item 1A and 1B respectively.

These figures should tally with Asset item 2C (i) & (ii) of Statement of Assets & Liabilities of Previous year.

Grand total of Cost of Production of all direct series (excepting 05) as worked out from all the Cost Cards of direct series is to be exhibited against Debit item 2(A).

Cost arrived at in respect of '05' series (Repairs and Conversions) to be exhibited as overhauling charges against Debit item 2B.

Sum of Debit item 2A and 2B should agree with the Cost of Production exhibited in Production A/C. (Cr. Item 6) and also with grand total of 10A and 10B Statement showing summary of Cost of Outturn.

Cost of Production is to be worked out as under:-

(A) Value of Opening WIP → Figure should agree with Closing Value of WIP of Previous Year.

(B) Add Expenditure incurred during the year → Sum of Labour, Material, Expense (Direct) and Overhead Expenditure as per Labour, Material and T.V. Abstract (excluding expenditure of 01 and 02 series W.O.)

(C) Less Value of Closing WIP → Value worked out by LAO based on Shop Semi Statement Reconciled with Production Ledger Card and Cost Card concerned.

(D) Less Value of Rejections kept out of production or Value of Avoidable Rejection → Value worked out by LAO taking into account the actual rejections. Qty. ordered, Qty. accepted, Normal Rejection% etc. provided in completed Warrant reconciled with P. L. Card and Expenditures booked in Cost Card etc. Sum of rejection costs exceeding maximum permissible rejection (i.e. beyond normal rejection) in respect of all Cost Cards involving avoidable rejections to be taken.

Note: Cost of Production in respect of warrants issued on account of Post Warranty Product Support is to be worked out in the same manner as in the case of other than post warranty product support.

Hence, Cost of Production = (A + B – C – D)

Finished Stock A/C. is to be debited with Profit generated out of issues from Production. Figures are to be exhibited indenter-wise against respective Debit item. Profit amount is to be calculated as under:-

Value of Issue in respect of particular Indenter/Series – Figures should agree with Cr. Item of Finished Stock Account/ Manufacture Account – Statement 'A'

Less Cost of Issue → should agree with Value of Opening

Opening Finished Semi **Add** Cost of Production **Less** Value of Closing Finished Semi = Profit

CREDIT ITEM

Finished Stock Account is to be credited with the indenter-wise issue value.

For own Factory Stock Series (10, 40, 41 etc.) and work on Capital Account (04 Series), Cost of Production worked out for the year to be exhibited as issue value.

Indenter-wise issue value should agree with the figure exhibited in Manufacturing Account – Statement 'A'.

Such issue value should also agree with CCO2 figure where applicable, certain examples are given below:-

Cr. Item 1A Value of Issue to Army (90 Series) should agree with the figure appearing in CCO2 under code 811/10 to 811/21 (Unit Control Code 071) excluding Direct debit (code 811/19).

Cr. Item 1B Value of Issue to Navy (86 Series) should agree with the figure appearing in CCO2 under Fin. code 811/31 to 34 (Unit Control Code 071).

Cr. Item 1C Value of Issue to Air Force (85 Series) should agree with the figure appearing in CCO2 under code 811/41 to 43 (Unit Control Code 071).

Cr. Item 1D Value of Issue to Other Defence Department (87, 88 Series) should agree with the figure appearing in CCO2 under code 811/51 to 55 (Unit Control Code 071).

Finished Stock Account is to be credited with Closing Finished Semi. For this, Finished Semi Statement (showing Work Order, Warrant Number, Nomenclature of Product, Quantity, Inspection Note / P. Voucher Number etc.) received from the Factory are to be checked with relevant P.L. Card(s). Then the correct quantities to be priced taking into account the actual Cost of Production and sum of all the items to be exhibited against Credit item 11A.

For Components – Closing Value to be arrived at by applying the formula:

- (A) Value of Components as on 1st April: - Should be equal to Closing Value of Previous year.
- (B) Add Additions during the year on account of Production: - Cost of Production arrived at against Component (40, 41 etc.) Series.
- (C) Less Utilization / Drawal during the year : - Value of Demand/Red Demand Notes Etc.
- (D) Closing Value of Components as on 31st March :-

$$(A + B - C)$$

Figure appearing under (D) above to be exhibited against Credit item 11B.

This figure should agree with the aggregate of Closing Value appearing under all folios of Priced Production Ledger where maintained.

Finished Stock Account is to be credited with the loss incurred out of issues from production figures are to be exhibited indenter-wise against respective Cr. Item. Loss amount is to be calculated as under :Cost of Issue in respect of particular Series/Indenter should be equal to Value of Opening Finished Semi

Add Cost of Production

Less Value of Closing Finished Semi

Less Value of Issue against that particular Series/Indenter

Figure should agree with Credit item of Finished Stock Account / Manufacturing Account - Statement - 'A'

DRILL FOR PREPARATION OF STORE ACCOUNT

Debit Entries

Item No	Particulars	Source from which figures are to be taken	Remarks
1	To, opening balance on 1 st April	Closing balance of Store on 31 st March of previous year. To be taken from Cr. item 10 of Store A/c of Previous year.	
2	To, Cost of Stores taken on charge	Total of PSA (Receipt)PSA Rt. Code Purchase in England 01.01 Proforma Levy 01.11 Purchase through Central Authority 02 Stores purchase direct from America 04 Local Purchase 05 Inspection Fee and Excise Duty 06 on Coal and Coke Transfer from Non-Military Department11 Purchasing Agency and Inspection 19 Charges Custom Duty allocated to the Stores on Europe Supply 28 Custom Duty allocated to the Stores on Central & Local Purchase 29 Custom Duty allocated to the Book value of stores(American Purchase) 30 Ocean freight allocated to the book value of stores, when not shown in invoice. 122	
3	To, Stores received from Other Defence Department	Total of PSA(Rt) under the PSA(Rt) Following Code Transfer from Other Military Department12 Stores received from Timber Depot 09 Receipt from Salvage Organization 120	
4(a)	To, Transfer from Capital Accounts.	Transfer from Capital Account 15 excluding Scrap from Machinery broken up.	Fig. Must agree with that shown against head "Transfer to Stock" of the Cr. side of the Capital A/c. [Cr. item 5(A) (c)]
4(b)	To, Transfer from Capital A/c (Stock Pile)	Receipt from Stock Pile 137	Fig. must agree with that shown against head "Transfer to Stock (Stock-Pile items)" of the Cr. side of Capital A/c. [Cr. item 5(B) (a)]
5	To, Value of Stores received from own Fy. Manufacture	Value of receipt into Stock from Own Fy. manufacture 16	Fig. should tally with that shown against Cr. item 4 of Finished Stock A/c.
6	To, Value of IFD Stores received	Sum of amount booked under codes showing transfer from Indian Ordnance & Clothing	Amount should agree with the receipt amount accounted during the year in

Item No	Particulars	Source from which figures are to be taken	Remarks
		Fys. (Both from Production and Stock).	respect production and stock shown in Statement of Stores in Transit.
7	To, Profit on Sale of Stores (i) Normal	Total of amount appearing under PSA (Rt) code Profit on Sale of Surplus Store 21 Profit on Obsolete Stores 22 Profit on Waste & Scrap 23 Profit on Other Stores 24 Profit on Sale of Stores referred to in DGOF's No. 12913/127 (M.G.-11-B) dated 5.5.39. 25	The amount shown against codes 21, 22 & 23 should also be credited in the production A/c and exhibited under Cr. item 1(d)(i), 1(d)(ii) & 1(d)(iii) respectively. In addition, to the above the amount shown under codes 24 & 25 should be shown under Cr. item 1(d)(iii) & 1(d)(i) – waste and scrap and Surplus Stores respectively.
	(ii) Abnormal	Profit amounting to Rs. 10,000 or Above on the sale of Stores (not Debitable to production) 119	Abnormal profits shown against PSA(Rt) code 119 should be shown against Dr. item 7(ii) of Store A/c and Cr. item 1(d)(i) (Profit on sale of surplus stores) of Production A/c.
8	To, Surplus at Stock taking	PSA(Rt) code - 20	The amount shown against code 20 – Surplus at stock taking should also be credited in the Production A/c. [Cr. item 1(b)] This item should also be booked under cost W.O. 01/00131/00 of Fixed charges statement.
9	To, Other Adjustments	PSA(Rt) code Adjustments 27	The difference between Dr. item 9 and Cr. item 9 showing other adjustments should either be debited to Production A/c and shown against Dr. item 4G or credited to Production A/c and shown against Cr. item 1(e) as the case may be. The net amount either (+) or (-) (difference between PSA(Rt) code 27 and PSA(Issue) code 80 should be booked to cost W.O. 01/00030/00
10	To, Misc. Receipt	Misc. Receipts 18	The difference between the Dr. item 10 & Cr. item 7 of Store A/c should either be debited to Dr. item 4G Misc. Adj. Or credited to Cr. item 1(e) – Misc. Adj. Of Production A/c. The figures shown under Dr. item 10 Misc. Receipt should agree with that shown in statement showing details of Misc. Receipts and Misc. Issues (Statement 3 Annexure(c) of Annual A/c).

Item No	Particulars	Source from which figures are to be taken	Remarks
			Amount of PSA(Rt) code 18 to be booked to Cost W.O. 02/00121/00
Credit Entries			
Item No	Particulars	Source from which figures are to be taken	Remarks
1(a)	By, Stores issued to Shops less return	PSA Amount appearing under PSA(Issue) code (value of Demand Notes) /less- Amount appearing under PSA (Rt) code 17 (Return Note)	The total of figs. Shown under 1(a) and 1(b) of store A/c should agree with total of Dr. item 3 (Direct Stores) and 4(c)(g) (Indirect Store) of Production A/c.
1(b)	By, Issues to NMD, Pvt., parties for Mfr. of articles for Army	PSA Issue Code 64 Amount appearing under PSA (issue) code 66 (Issues to NMD, Pvt., parties etc) /less- PSA(Rt) code 26 (Material returned by NMD etc.)	
2	By, Sale of Stores (Surplus, Obsolete & Waste)	Amount appearing under PSA(Issue) Code – 52 – Surplus Stores 54 – Obsolete Stores 56 – Waste & Scrap 58 – Sale of Other Stores	Fig. shown under Sale value of Annex – ‘C’ of Annual Store A/c – Statement showing details of surplus, obsolete and waste stores and scraps disposed of during the year – should agree individually with that shown under code 52, 54, 56 and 58 respectively.
3.	By, Stores Issued to :- (A) Army	PSA Issue Code 62.1	Value of Issue should agree with the figure appearing in CCO-2 under code 811/10 to 811/21 excluding Direct debit code 811/19) (Only portion relating to issues from stock under unit control code 070) to be taken.
	(B) Navy	-do- 62.2	Fig. should agree with the figure appearing in CCO-2 under Fin. Code 811/31 to 34 (only portion relating to issues from stock until control code 070 to be taken).
	(C) Air Force	-do- 62.3	Fig. should agree with CCO-2 under Fin. Code 811/41 to 43 (only portion relating to issues from stock issues from stock booked under unit control / code 070 to be taken).
	(D) Other Defence Department	62.4 & 108	Fig. Should agree with CCO-2 under Fin. Code 811/51 to 55 (only issues from Stock booked under unit control code 070 to be taken).
4(a)	By, Stores transferred to Capital Accounts	51	Should agree with the figure shown on the debit side of Capital A/c under the head “Transfer from Stock.”[Dr. item

Item No	Particulars	Source from which figures are to be taken	Remarks
			4(A)(c)]
4(b)	By, Stores transferred to Capital Accounts (Stock – Pile)	113	This figure should also agree with the fig. shown on the Dr. side of Capital A/c under the head “Stock Pile item –“Transfer from Stock”. [Dr. item 4(B)(b)]
5	By, Stores Issued to Other Fys	This fig. should agree with the total of amounts shown against code numbers allotted for issues from different factories as shown in the consolidated PSA (Issues).	
6	By, Issues on Payment to other Indentors	1. PSA(issue) code 63 Issue to MHA 63.1 Issue to Other Central Deptt. 63.2 Issue to State Govt./UT 63.3 Issue to Foreign Govt. 63.4 Issue to PSU 63.5 Issue to Pvt. Indentors 63.6	This figure should agree with that shown under column “Recoverable” of the statement showing issues on payment from stock of the Annual Store A/c – Statement. 5” Annex. ‘C’.
7	By, Miscellaneous	PSA(Issue) code 65	This figure should agree with that shown in the statement ‘3’ of Annex ‘C’ of Annual Store A/c. This figure should be debited to cost W.O. 01/00030/00
8	By Actual Losses – (a) Loss on sale of Stores- (i) Normal (ii) Abnormal	Sum of fig. appearing under PSA (Issue) code- Surplus 76 Obsolete 77 Waste & Scrap 78 Other Stores 79 PSA(Issue) Code 105	(1) The fig. under code 76 and 77 should be shown to Dr. item 4F(a) and 4F(b) on sale of surplus stores and obsolete stores respectively of the Production A/c The figs. Under code 78 and 79 should be shown under Dr. item 4F(c) on sale of waste & Scrap of the Production A/c. The figs under code 105 should be shown under Dr. item 4F (a) – on sale of surplus stores of Production A/c. (2) Total of Cr. item 8(a)(i) and 8(a)(ii) should be booked to Cost W.O. 01/00007/00
	(b) Loss of Stores on Charge- (i) Theft, fraud, neglect	PSA(Issue) code 70	(1) The amount should also appear against Dr. item 4F (d) Loss of stores on charge of Production A/c. (2) The amount should be booked to cost W.O. 01/00030/00 (1) As above (2) The amount should be booked to

Item No	Particulars	Source from which figures are to be taken	Remarks
	(ii) Deficiencies in actual balance but not caused by theft, fraud etc.	PSA(Issue) code 71	Cost W.O. 01/00030/00 (deficiencies in actual balance). (1) Same as shown against Cr. item 8(b) (i) above. (2) The amount should be booked to cost W.O. 01/00030/00
	(iii) Deterioration due to defective storage	PSA(Issue) code 72	(1) The amount booked to PSA(I) code 73 and 74 should also appear against Dr. item 4F(d) loss of stores on charge and the amount booked to PSA(I) code 68 and 69 should be shown against Dr. item 4F(e) – other losses of stores of the Production A/c.
	(iv) Other causes	PSA(Issue) code 68 & 69 73 74	(2) The amounts shown against PSA (I) code 73 and 74 should be booked to cost W.O. 01/00007/00 and the amounts reflected against PSA (I) code 68 and 69 should also be booked to cost W.O. 01/00007/00.
9	By, Other Adjustments	PSA(Issue) code 80	Please see remarks against Dr. item 9 other adjustments.
10	By, Closing Balance	Balancing figure (i.e. Total of Dr. side /less total of Cr. Side upto Cr. item 9) This should however be reconciled with the total of closing balance of priced store ledger (PSL).	(1) The amount should agree with the total of statement showing increase/ decrease in stock balances (analytical statement) --item 1 of Annexure 'C' of Store A/c. (2) Should be reflected against the heading 'Closing Balance' in the summary shown under PSA (Issue). (3) The amount should also be reflected to item 2(a) stores in hand of the Asset side of statement of Assets & Liabilities.

DRILL FOR COMPILATION OF CAPITAL ASSET A/C

Dr. Item	Source of Figure	Remarks
1 (i) To Balance A/c – (a) Buildings (b) Machinery including sewing machines (c) Land (d) Gas and Water Mains (e) Other items (f) Stock Pile items	Closing balance of the previous year (Amount should agree with the amount exhibited against Cr. Item 7(i)(a)(b)(c)(d)(e)(f) of previous year's A/c)	This figure will also agree with those shown under each category of opening balance of the Detailed Capital Assets Statement
II. For Services incomplete on 1 st April Building Machinery	Closing balance of the previous year (Amount should agree with the figure exhibited against Cr. Item 7(ii)(a)(b) of previous year's A/c)	This amount should also agree with that shown in Detailed Capital Assets Statement
2. Sundries (I) Expenditure on works financed from New Grant (a) MES (b) Factories	<p>From the information available at AO's end (ABCD Statement And/or expenditure appeared in CCO-2 against code 920/31(MES Carry over works) 920/32(New works) 920/36(Land) 921/31(Land & works) 921/33(portion of receipts relating to MES)</p> <p>From the information available at AO's end (Expenditure appeared in CCO-2 against code 920/33(Fys Carry over works) 920/34(New works) 920/37(Land) 921/32(Land & works) Deduct 920/33 (Portion of receipts relating to factories)</p>	<p>The amount should agree with the total of that shown under column (I) by MES of Appropriation Account Statement 'D'.</p> <p>This amount should also agree with that shown in detailed capital Assets Statement (only MES portion).</p> <p>This amount plus the amount accounted for under item Local Supplies (a) financed from New Grant should tally with that shown against item A(ii) Appropriation A/c – Factories Statement 'D'.</p> <p>(2) This amount should also agree with that shown in the detailed capital assets Statement</p>
Works Financed from RR Fund Grant By MES By Factories	Since financing from RR Fund Grant is made only for P & M not for works, no expenditure will be shown against this sub head without prior approval of Main office.	
Note : Expenditure on Carry over works compiled to code 920/31 & 920/33		
III. Machinery financed from		

Dr. Item	Source of Figure	Remarks
(b) Local Supplies	Value of 'R' Series Receipt Vouchers. Prepared for procurement of stock pile items from indigenous supplies (Expenditure debited to Fin. Code 925/31)	stock pile item
<p>4. Transfer From: (A) Capital Items (Other than Stock Pile)</p> <p>(a) Other Def. Deptt.</p> <p>(b) Other Factories</p> <p>(c) Stock</p> <p>(d) Inventory</p>	<p>Sum of Rt. Vouchers. Prepared for receipt of Capital items from O.D.D. (Fin. Compilation code – 922/31,33,34 & 36)</p> <p>Sum of Capital Series Rt. Vouchers. Prepared for the items received from Sister Fys.</p> <p>Sum of Rt. Vouchers. (Source of receipts where mentioned as transfer from Stock)</p> <p>From the information available at AO's end.</p>	<p>Amount should agree separately with that shown in the Detailed Capital Assets Statement</p> <p>-do-</p> <p>Amount should agree with the fig. shown against Cr. Item 4(a) of Store A/c (Stores transferred to Capital A/c).</p> <p>This amount should agree with detailed Capital assets Statement</p> <p>(1) Amount should agree with that shown in the detailed Capital Assets Statement.</p> <p>(2) This amount should also agree with that of Production A/c depicting value on account of transfer of inventory items of capital A/c.</p>
<p>4. (B) Stock Pile Items:</p> <p>(a) Other Fys</p> <p>(b) Transfer from Stock</p>	<p>Sum of 'R' series Rt. Vouchers (Source of receipt of which is sister Fys).</p> <p>Sum of 'R' series Rt. Vouchers. (Source of receipt where indicated as transfer from stock)</p>	<p>(1) These should agree separately with that shown in the detailed Statement.</p> <p>(2) These should also be included under receipt of Statement showing Stock-pile items.</p> <p>(1) This amount should agree with that shown under the Cr. head 4(a) value of Stores transferred to Capital A/cs (Stock – Pile) of Store A/cs.</p> <p>(2) This amount should also agree with that shown in the detailed capital assets Statement.</p> <p>(3) This amount should also be</p>

Dr. Item	Source of Figure	Remarks
		reflected under receipts of statement showing stock – pile items.
5. Misc. Adjustments (a) Capital Assets (b) Stock Pile	16 ½ % Departmental charges on MES works and or any other information available at AO's end. From the information available at AO's end.	

Cr. Item	Source of Figure	Remarks
1. Depreciation (a) Building (b) Machinery (c) Other items	Sum of the amount of depreciation charges charged off during the year as per Building Block Register. Sum of the amount of depreciation charges charged off during the year as per Block Register of Machinery items. From the information available from the Block Register	Amount should agree with the amount shown against W.O. 01/00019/00 in IE Statement Amount should agree with the amount shown in IE Statement against- W.O. 01/00034/00 – Dep. Of M/c under Capital Grant W.O. 01/10034/00 – Dep. Of M/c under RR Fund Amount should agree with the amount shown in IE Statement against W.O. 01/00018/00 Amount should also agree with that shown in Detailed Capital Assets Statement of Annual Accounts.
2. Written off of last instalment of small value Capital Assets	-do-	The amount should also be booked under relevant work order viz. 01/00018/00, 01/00019/00, and 01/00050/00 as the case may be.
3. For items sold & written off (a) Building (b) Machinery including Sewing Machine (c) Railway Lines	From the information available from the Block Register Maintained by LAO.	Amount should also agree with the amount booked under cost W.O. 01/00050/00 which pertains to value of machine etc. (Book value of machine transferred to other Military Formation to be excluded).
4. Loss of Stock-pile items	From the information/data available at	Amount needs to be booked under

Cr. Item	Source of Figure	Remarks
		<p>(2) This amount should also be reflected in the detailed Capital Assets Statement</p> <p>(3) This amount should also be included in the Statement showing opening balance, receipt, issues and closing balance of Stock Pile items</p> <p>(4) Amount should agree with the compilations appeared under Fin Code 925/32</p>
5 (B)(b) Other Factories	From the information available at AO's end. (Sum of 'R' series Issue Vouchers pertaining issue to sister Fys)	<p>(1) This amount should agree with that detailed Statement.</p> <p>(2) This amount should also be reflected in the statement showing opening balance, receipt and closing balance of Stock Pile items.</p>
6. Misc. Adjustment (a) Capital Assets (b) Stock Pile	From the information available at AO's end.	Amount shown against Cr. item 6(a) & 6(b) should also be reflected in the detailed Capital Assets Statement.
7. Balance Account: (i) Net Capital on 31 st March (a) Buildings (b) Machinery including sewing machines (c) Land (d) Gas & Water Mains (e) Other items (f) Stock Pile items	<p>From the information available at AO's end. (Figure should tally with the Grand total of closing balances as on 31st March of the year of Block Register separately for each item).</p> <p>From the information available at AO's end. (Fig. should tally with closing balance of Capital Store Ledger maintained for Stock Pile items as on the closing day of the year).</p>	<p>(1) The amount shown against each item should also be reflected in the detailed Capital Assets Statement.</p> <p>(2) The total of the amount shown against each item should agree with that shown against Asset item 1(a) Land, Building, and Machinery etc. of the Statement of Assets & Liabilities.</p> <p>(1) This amount should be reflected in the detailed, Capital Assets Statement (. (2) This amount should also be shown in the statement showing Opening balance, receipts, and issues and closing balance of Stock Pile items. (3) This amount should also agree with that shown against Asset item 1(d) – Stock Pile items of Statement of Assets and Liabilities.</p>
7 (ii) For Services Incomplete on 31.3. (a) Building	From the information available at AO's end.	(1) This amount should be reflected in the detailed Capital Assets Statement.

Cr. Item	Source of Figure	Remarks
(b) Machinery		(2) This amount should also agree with that shown against Asset item 1(b) & 1(c).

Reconciliation Statement

[A] Reconciliation between Store A/c and Prod. A/c.

The agreement of the following figures should be ensured:-

1. Profit on Sale of Stores (Surplus Obsolete, Waste etc.)

<u>Store A/c</u>	Rs.	<u>Production A/c</u>	Rs.
Dr. item 7(i)		Cr. item 1 (d)(i)	
Dr. item 7 (ii)		Cr. item 1 (d)(ii)	
		Cr. item 1 (d)(iii)	
Total		Total	

2. Surplus at Stock taking:-

<u>Store A/c</u>	Rs.	<u>Production A/c</u>	Rs.
Dr. item 8		Cr. item 1 (b)	

3. Stores issued to Shops (less return):-

<u>Store A/c</u>	Rs.	<u>Production A/c</u>	Rs.
Cr. item 1(a)		Dr. item 3	
Cr. item 1 (b)		Dr. item 5 (C)(g)	
Total		Total	

4. Loss on Sale of Stores (Surplus, obsolete, waste etc.)

<u>Store A/c</u>	Rs.	<u>Production A/c</u>	Rs.
Cr. item 8(a) (i)		Dr. item 5 F (a)	
Cr. item 8 (a) (ii)		Dr. item 5 F (b)	
		Dr. item 5 F (c)	
Total		Total	

5. Loss of Stores on Charge

<u>Store A/c</u>	Rs.	<u>Production A/c</u>	Rs.
Cr. item 8(b) (i)		Dr. item 5 F(d)	
Cr. item 8 (b) (ii)		Dr. item 5 F(e)	
Cr. item 8 (b) (iii)			
Cr. item 8 (b) (iv)			
Total		Total	

[B] Reconciliation between Store A/c and Capital A/c:-

The agreement of the following figures should be ensured:-

6. Transfer from Capital to Stock

<u>Store A/c</u>	Rs.	<u>Capital A/c</u>	Rs.
Dr. item 4(a)		Cr. item 5 (A) (c)	

7. Transfer of stock pile items to stock

<u>Store A/c</u>	Rs.	<u>Capital A/c</u>	Rs
Dr. item 4(b)		Cr. item 5 (B) (a)	

8. Transfer from Stock to Capital

<u>Store A/c</u>	Rs.	<u>Capital A/c</u>	Rs
Cr. item 4(a)		Dr. item 4 (A) (c)	

9. Transfer from Stock to Capital stock Pile

<u>Store A/c</u>	Rs.	<u>Capital A/c</u>	Rs
Cr. item 4(b)		Dr. item 4 (B) (b)	

[C] Reconciliation between Store A/c, PSA, F.S. A/c & Manufacturing A/c Statt. 'A'

The agreement of the following figures should be ensured:-

10. Stores received from own Fy. manufacture:-

<u>Store A/c</u>	<u>F.S. A/c</u>	<u>Mfr. A/c Statt. 'A'</u>
Dr. Item 5(should agree with the figure shown against PSA(Rt.) code 16)	Cr. Item 4 issue to own Fy. stock	

[D] Reconciliation between Store A/c and Statt. of Assets & Liabilities.

The agreement of the following figures should be ensured:-

11. Value of Closing Stock:-

<u>Store A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 10		Asset item 2 (a)	

[E] Reconciliation between Prod. A/c and Finished Stock A/c

12. Cost of Production :-

<u>Prod. A/c</u>	Rs.	<u>F.S. A/c</u>	Rs.
Cr. Item 6		Dr. item 2	

13. Value of IFD Stores utilized in Cost of Production:-

<u>Prod. A/c</u>	Rs.	<u>F.S. A/c</u>	Rs.
Foot Note 3		Foot Note (A)	

[F] Reconciliation between Prod. A/c and Capital A/c

The agreement of the following figures should be ensured:-

14. Transfer from Capital to Inventory :-

<u>Prod. A/c</u>	Rs.	<u>Capital A/c</u>	Rs.
Dr. item 5 E		Cr. item 5 (A) (d)	

15. Loss of Stock-Pile items:-

<u>Prod. A/c</u>	Rs.	<u>Capital A/c</u>	Rs.
Dr. item 5 F(g)		Cr. item 4	

16. Transfer from Inventory to Capital :-

<u>Prod. A/c</u>	Rs.	<u>Capital A/c</u>	Rs.
Cr. item 1 (C)		Dr. item 4 (A) (d)	

17. (A) Depreciation Charges :-

<u>Prod. A/c</u>	<u>Capital A/c</u>	I.E. Statt
Dr. item 5 (D)(a)	Cr. item 1 (a)	01/00019/00
	Cr. item 1 (b)	01/00034/00
	Cr. item 1 (c)	01/10034/00
		01/00018/00
Total	Total	Total

17. (B) Book value of Discarded assets :-

<u>Prod. A/c</u>	<u>Capital A/c</u>	I.E. Statt
Dr. item 5 (D)(b)	Cr. item 2	01/00050/00
	Cr. item 3 (a)	
	Cr. item 3 (b)	
	Cr. item 3 (c)	
TOTAL	TOTAL	TOTAL

[G] Reconciliation between Capital A/c and Statt. of A&L

The agreement of the following figures should be ensured:-

18. Value of Land, Buildings, machineries etc. as on 31st March 2016

<u>Capital A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 7 (i)a,b,c,d,e		Asset item 1 (a)	

19. Value of Stock Pile items:-

<u>Capital A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 7 (i) (f)		Asset item 1 (d)	

20. For Services Incomplete on 31st March :-

<u>Capital A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 7 (ii) (a)		Asset item 1 (b)	
Cr. item 7 (ii) (b)		Asset item 1 (c)	
Total		Total	

[H] Reconciliation between Prod. A/c and Statt. Of A & L

21. Over Absorbed FOH

<u>Prod. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Dr. item 5 (H)		Liability item 6	

22. Under Absorbed FOH

<u>Prod. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 4		Asset item 8	

23. Over Absorbed VOH

<u>Prod. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Dr. item 5 (I)		Liability item 7	

24. Under Absorbed VOH

<u>Prod. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 5		Asset item 9	

25. Work-in-Progress as on 31-3-2016

<u>Prod. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 3 (a)		Asset item 2 (b)	
Cr. item 3 (b)			
Cr. item 3 (c)			
Cr. item 3 (d)			
Total		Total	

[I] Reconciliation between Prod. A/c and IE Statt.

26. Care & Custody of Stock

<u>Prod. A/c</u>	Rs.	<u>I.E. Statt.</u>	Rs.
Cr. item 1 (g)		01/00046/00 KOP (excluding the amount booked for loss of Stock pile items)	

27. Net Indirect Labour Charges

<u>Prod. A/c</u>	Rs.	<u>I.E. Statt.</u>	Rs.
Dr. item 5 (C)(f)		01 Labour (Dr. – Cr. W.Os) 02 Labour (Dr. – Cr. W.Os)	
Total		Total	

28. Net Indirect Stores

<u>Prod. A/c</u>	Rs.	<u>I.E. Statt.</u>	Rs.
Dr. item 5 (C)(g)		01 Mat. (Dr. – Cr. W.Os) 02 Mat. (Dr. – Cr. W.Os)	
Total		Total	

29. Amount Kept out of Production

<u>Prod. A/c</u>	Rs.	<u>I.E. Statt.</u>	Rs.
Dr. item 5 (J)		Net amount shown in KOP Statt. Under various work orders	- 01/00046/00 (shown in Cr. Item 1(g) as KOP of Production A/c)

[J] Reconciliation between Finished Stock A/c & Statt. of A&L

30. Value of Completed Articles and Components as on 31st March 2016

<u>F.S. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Cr. item 11 (a)		Asset item 2 (c)(i)	
Cr. item 11 (b)		Asset item 2 (c) (ii)	
Total		Total	

31. Net Profit/Loss on account of issues from Production

<u>F.S. A/c</u>	Rs.	<u>Statt. of A&L</u>	Rs.
Sum of Dr. item 3 to 4 (J)		Liability item 5	
Less Cr. item 12 to 13 (J)		Less Asset item 7	
Total		Total	

[K] Reconciliation of Opening Balances

32. Work-in-Progress as on 1-4-2015

<u>Prod. A/c of current year</u>	Rs.	<u>Prod. A/c of Previous year</u>	Rs.
Dr. item 1 (a)		Cr. item 3 (a)	
Dr. item 1 (b)		Cr. item 3 (b)	
Dr. item 1 (c)		Cr. item 3 (c)	
Dr. item 1 (d)		Cr. item 3 (d)	
Total		Total	

33. Value of Completed Article & Components as on 1-4-2015

<u>F.S. A/c of current year</u>	Rs.	<u>F.S. A/c of Previous year</u>	Rs.
Dr. item 1 (A)		Cr. item 11 (A)	
Dr. item 1 (B)		Cr. item 11 (B)	
Total		Total	

34. Stores in hand as on 1-4-2015

<u>Store A/c of current year</u>	Rs.	<u>Store A/c of Previous year</u>	Rs.
Dr. item 1		Cr. item 10	

35. Value of Capital Assets as on 1-4-2015

<u>Capital A/c of current year</u>	Rs.	<u>Capital A/c of Previous year</u>	Rs.
Dr. item 1 (I)(a)		Cr. item 7 (i)(a)	
Dr. item 1 (I)(b)		Cr. item 7 (i)(b)	
Dr. item 1 (I)(c)		Cr. item 7 (i)(c)	
Dr. item 1 (I)(d)		Cr. item 7 (i)(d)	
Dr. item 1 (I)(e)		Cr. item 7 (i)(e)	
Dr. item 1 (I)(f)		Cr. item 7 (i)(f)	
Total		Total	

36. Services on Capital Assets Incomplete on 1-4-2015

<u>Capital A/c of current year</u>	Rs.	<u>Capital A/c of Previous year</u>	Rs.
Dr. item 1 (II)(a)		Cr. item 7 (ii)(a)	
Dr. item 1 (II)(b)		Cr. item 7 (ii)(b)	
Total		Total	

Certified that I have personally verified the figures appearing in different accounts to ensure the correctness of the linkages between the different sets of figures.

Name & Signature of AAO(Costing)

Name & Signature of AO/Sr.AO(Costing)

ANNUAL FINISHED STOCK ACCOUNTS OF ORDNANCE AND
ORDNANCE EQUIPMENT FACTORIES 2015-16

DEBIT				CREDIT			
SL.NO.	Description	14-15	15-16	SL.NO.	Description	14-15	15-16
	TO				BY		
1A	Value of Completed Artcls on 1st April			1A)	i)Issues to Army(Gross) a) Less Excise Duty b) Less Service Tax (if any) c) Issues to Army ii)Overhauling Charges		
1B	Value of Components on 1st April			1B)	iii)Post warranty product support i)Issues to Navy (Gross) a) Less Excise Duty b) Less Service Tax (if any) c) Issues to Navy ii)Overhauling Charges iii)Post warranty product support		
2	Production A/C- A) FINISHED ARTICLES B) OVERHAULING CHARGES C)Post warranty Product Support			1C)	i)Issues to Air Force(Gross) a) Less Excise Duty b) Less Service Tax (if any) c) Issues to Air Force ii)Overhauling Charges iii)Post warranty product support		
				1D)	i)Issue to other Def. Deptt.(Gross) a) Less Excise Duty b) Less Service Tax (if any) c) Issues to ODD ii)Post warranty product support		
3	i) Profit on I-F-D Issues ii) Overhaul Charges(05) iii) Post warranty Product Support			2)	(i)Issues to Other Ord. Fys.(Gross) a) Less Excise Duty b) Less Service Tax (if any) c) Issues to IFD		
4	Profit on Payment Issues A) i) Army (90 Series) ii) Overhaul Charges(05) iii) Post warranty Product Support B) i) Navy (86 Series) ii) Overhaul Charges(05) iii)Post Warranty Product Support C) i) Air Force (85 Series) ii) Overhaul Charges(05) iii)Post Warranty Product Support D)(i) Other Defence Deptt			3)	Work on Capital Account		
				4)	Work for Own Stock		
				5)	i)Issues to M.of Home Affairs(Gross) a) Less Excise Duty b) Less Service Tax (if any) c) Issues to MHA ii)Post warranty product support		
				6)	i)Issues to Other Centr. Depts.(Gross) a) Less Excise Duty b) Less Service Tax (if any)		

(87,88,89, 92 srs.)
 ii)Post warranty Product support.

E)i)Min of Home Affairs (93 Series)
 ii)Post warranty Product support.

F)(i) Other Central Govt.Deptt (82 Series)
 (ii)Post warranty product support

G)(i) St. Govt & Union Territ'y (83)
 (ii)Post warranty product support

H)(i) Foreign Govts(84 Series)
 ii)Post warranty product support

I)(i) Pub. Sector Undertakings (94 Series)
 (ii)Post warranty product support

J) i) Private Indentors (80,81 Series)
 ii) Overhaul Charges(05)
 iii)Post warranty product support

7)

8)

9)

10)

11A)

11B)

12)

13)

c) Issues to Other Centr. Depts.

ii)Post warranty product support
 i)Issues to States/Union Trs.(Gross)

a) Less Excise Duty

b) Less Service Tax (if any)

c) Issues to States/Union Trs

ii)Post warranty product support

i)Issues to Foreign Govts.(Gross)

a) Less Excise Duty

b) Less Service Tax (if any)

c) Issues to Foreign Govts.

ii)Post warranty product support
 i)Issues to P. S. Us.(Gross)

a) Less Excise Duty

b) Less Service Tax (if any)

c) Issues to P.S.Us.

ii)Post warranty product support

i)Issues to Private Indentors(Gross)

a) Less Excise Duty

b) Less Service Tax (if any)

c) Issues to Private Indentors
 ii)Overhauling Charges

iii)Post warranty product support

Comp Articles on 31.3.16

Components on 31.3.16

i)Loss on I-F-D Issues
 ii)Overhauling Charges
 iii)Post warranty product support

LOSS on Payment Issues

A) i) Army (90 Series)
 ii) Overhaul Charges(05)
 iii)Post warranty product support

B)(i) Navy (86 Series)
 ii) Overhaul Charges(05)
 iii)Post warranty product support

C) (i)Air Force (85 Series)
 ii) Overhaul Charges(05)
 iii)Post warranty product support

D)(i) Other Defence Deptt

				ii)Post warranty product support E)(i) Min of Home Affairs ii)Post warranty product support F)(i) Other Central Govt.Deptt ii)Post warranty product support G)(i) St.Govt &Union Territory ii)Post warranty product support H) (i)Foreign Govts(84 Series) ii)Post warranty product support I) (i) Pub. Sector Undertakings iii)Post warranty product support J) (i) Private Indentors (ii) Overhauling Charges (05) (iii) Post warranty product support		
	TOTAL			TOTAL		

Foot Notes:-

(A) Value of IFD stores utilised in Cost of Production : _____

(B) Value of Issues to other Factories for Civil Trade Orders : _____

**STATEMENT OF ASSETS & LIABILITIES
OF ORD. & ORD EQ. FYS.AS ON 31.3.16**

Sl.No.	Particulars	14-15	15-16	Sl.No.	Particulars	14-15	15-16
	LIABILITIES				ASSETS		
1	NET CAPITAL AS ON 31.3.16			1	a) Lands/Buildings/Machine etc.		
					b) Unfin. Semi on Capital Works		
					c) Unfin. Semi on MES Works		
2	Revaluation Reserve Balance as on 31.3.16				d) Stock Pile items		
				2	a) Store in hand		
3	Amount due by Fys.on 31.3.16				b) Value of work in progress		
a)	Amount remaining unpaid						
i	Share of Central Admin.			c)i	Completed articles in hand		
ii	Wages for 3/16 paid in 4/16			ii	Components in hand		
iii	Local&Centl. Stores supplies						
iva.	Local&Centl.Machine supplies			d)	Store in transit between FYS		
ivb.	Local&Centl. (S.P.) supplies						
v	Foreign Strs.rcvd(no invoice)			e)	M/C in transit between FYS		
via.	Europe M/c rcvd.(no-invoice)			3	Amount due to factories:		
vib.	Europe S/P rcvd.(no invoice)			a/i	Services rendrd on payment		
				ii	Work done for Civil Dpt/PSU		
vii	Supply from other Govt.dpt.			iii	Work done for Pvt. Civ/Indr		
viii	Trade Ch. o/s on 31.3.16						
ix	O/S Rent for hired building			b.	Sale of Stores & Machinery		
x	MES charges Outstanding			c.	Rent etc.		
xia	Services rendrd on payment			d/i	Europe stores invoiced but not received		
b	Work done for Civil Dpt/PSU			ii	Europe M/Cs. invoiced but not received		
c	Work done for Pvt. Civ/Indr			iii	Europe S/Ps. invoiced but not received		
xii	C.D. payable in ensuing year			e/i	Payment made during the yr. for stores not received		
xiii	Sale of M/cs & Store			ii	Trade charges paid to be adjusted in next year		
xiv	Unclaimed Wages on 31.3.16			f)	Payment made during the year for machinery not received		
xv	Excise duty payable			g)	Custom Duty paid for stores not received		
xvi	Service Tax payable			h)	Payment made for Stock- pile items not received		
4	Suspense Adjustment			i)	CENVAT receivable on input		
				j)	CENVAT on Capital Goods		
5	Profit on Issue of Fin. Artl.			k)	CENVAT on Input Service		
6	Over absorbed Fixed Charges						
7	Over absorbed Var. Charges						

				1)	Deferred CENVAT credit on Capital Goods		
			4	a)	Unabsorbed preliminary exp.		
				b)	Deferred Revenue		
			5		Suspense adjustment		
			6		Cash in hand		
			7		Loss on Issue of Fin. art.		
			8		Under-absorbed fixed charges		
			9		Under absorbed Var. Charges		
	TOTAL :				TOTAL :		

Break-up of Asset Item 2(d)

Asset

Liability