



GOVERNMENT OF INDIA
MINISTRY OF DEFENCE

ANNUAL ACCOUNTS SECTION

OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FYS)

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NO. AA/82/2017-18/CIRCULAR/I

Date: 06.12.2017

To
The Officer-in-Charge
Accounts Office

{To all Branch AOs}

Sub.: - Submission of Manufacturing Statements 'A' & 'B' and format for submission of PSA

It has been observed that some of the Accounts Offices are either furnishing incomplete monthly reports of PSA and Manufacturing Statements 'A' & 'B' or not furnishing one or more of these reports at all. Therefore, it is for general dissemination that while maintaining timeliness of submission, the following guidelines are to be adhered to:

(i) In PSA for April 2017, Opening Balance as of 01 April 2017 should be the same as Closing Balance reflected in the Annual Accounts of 2016-17.

(ii) PSA should include factory-wise break-up of IFD issues/receipts. (Format is enclosed).

(iii) Manufacturing Statement A should reflect 'Value of Services' to each of the different categories of indentors separately, including factory-wise break up of IFD Issues. (Format is enclosed).

(iv) Manufacturing Statement B should be furnished for any revenue earning assets/estate in possession of a factory which includes Guest House, ATM Booth, etc., irrespective of whether or not holding residential estates, etc. As and when any amount is booked for the purpose of recoveries on rent, electricity and water charges from third parties (affecting the code heads from 802/02 to 802/05, under different UCC), Manufacturing Statement B should be furnished. Opening Balance as of 01 April 2017 (Rent Recoverable)

should be the same as Closing Balances reflected in column 3(c), Asset Side of the Statement of Assets & Liabilities, 2016-17.

Therefore, in order to have uniformity of required data and sufficiency of information, it is imperative that the monthly Reports be forwarded again for the months from April 2017 onwards.

Encl.: As above

Sd/-
(NAVANIL GUHA)
Sr. Accounts Officer (Fys)

Copy to:-

The Officer-in-Charge
EDP Section
M.O. Local

} For uploading the document to the PCA (Fys) website

(NAVANIL GUHA)
Sr. Accounts Officer (Fys)

Particulars	Classification Code	Amount	Remarks
Foreign Purchase	1.1, 04		
Proforma levy on a/c of incidental charges excluding Customs duty on the value of Stores as per disposal Order shown at above	1.11		
Purchase through Central authority	2		
Store Purchased direct from America	4		
Local Purchase	5		
Inspection fee and excise duty on Coal and Coke	6		
Transportation charges on stores collected by Factory transport	6.1		
Stores received from Timber Depots under Timber Directorate	9		
Receipts from C. P. Factory	10		
Transfer from non-military department including Stationery for outturn purposes and receipt from M.E.S.	11		
Transfer from other Military departments	12		
Transportation charges including loading and unloading charges and Wharfage etc.	13		
Testing charges allocated to the book value of Stores	14		
Transfer from Capital Accounts excluding scrap from machinery broken up	15		
Value of receipt into stock from own Factory manufacture	16		
Return Notes	17		
Miscellaneous receipts including Scrap from machinery etc. broken up-scrap received from inventory stores produced from packages etc	18		
Purchasing Agency and Inspection charges net included in the prices of material	19		
Surplus at stock-taking.	20		
Profit on sale of Stores Under order of D. G. S. & D. and D. G. O. F			
(i) Surplus	21		
(ii) Obsolete	22		
(iii) Waste and scrap	23		
Profit on sale of other stores	24		
Profit on sale of stores referred to late DOF's No. 12913/127 (M.G.-11 -B) dt. 5th. May 1939 (Not debitible to Production)	25		
Material returned on R. Notes by Non- Military Department etc.	26		
Adjustments	27		
Custom duty allocated to the book value of stores			

(I) Europe supplies	28		
(ii) Central and Local purchase Stores	29		
(iii) American purchase	30		
Transfer from Indian Ordnance and Clothing Factories			
(i) M. & S. Factory Ishapur			
Stores	31		
Production	41		
(ii) G. C. Factory Jabalpur			
Stores	32		
Production	42		
(iii) Ammunition Factory Kirkee			
Stores	33		
Production	43		
(iv) Cordite Factory Aruvankadu			
Stores	34		
Production	44		
(v) Rifle Factory Ishapur			
Stores	35		
Production	45		
(vi) G. & S Factory Cossipore			
Stores	36		
Production	46		
(vii) Ordnance Equipment Factory Kanpur			
Stores	37		
Production	47		
(viii) Ordnance Clothing Factory Shahjahanpur			
Stores	38		
Production	48		
(ix) H.E. Factory, Kirkee			
Stores	66		
Production	67		
(x) Ordnance Parachute Factory, Kanpur			
Stores	76		
Production	77		
(xi) Ordnance Factory, Khamaria			
Stores	82		
Production	83		
(xii) Small Arms Factory, Kanpur			
Stores	91		
Production	92		
(xiii) Ordnance Factory, Kanpur			
Stores	93		
Production	94		
(xiv) Ordnance Factory, Katni			
Stores	95		
Production	96		

