

Steps Involved to Calculate Turn Over

Step 1:- Closing Balances of Following GLs would be involved for calculation of Turn Over/Contract Expenses.

| Sr. No. | GL Code | GL Name |
|---------|---------|--|
| 1 | 601200 | Purchase during the year |
| 2 | 602000 | Labour Charges |
| 3 | 602010 | LABOUR CHARGES (MAN POWER) |
| 4 | 603000 | Wooden Shuttering Material Consumed |
| 5 | 604000 | Miscellaneous stores Consumed (T&P) |
| 6 | 605000 | Freight, Cartage & Octrai |
| 7 | 606000 | Site Office / Enabling Work |
| 8 | 607000 | Electricity and Water Charges |
| 9 | 608000 | Running & Maintenance Machinery |
| 10 | 609000 | Running & Maintenance Vehicles |
| 11 | 610000 | Ownership Charges(Work) |
| 12 | 611000 | Spare Part Charges(Work) |
| 13 | 612000 | Hiring Charges Machinery & Vehicles |
| 14 | 613000 | Hiring Charges Godowns |
| 15 | 614000 | Interest on unlisted Machinery & Steel Shuttring |
| 16 | 615000 | Laboratory and Testing Charges (Chargeable to Work) |
| 17 | 617000 | Insurance Charges |
| 18 | 617500 | Consultancy Charges (Chargeable to Work) |
| 19 | 618000 | Expenditure Pertains to Previous Year(Work) |
| 20 | 619000 | Hiring Charges on Steel Shuttering(Work) |
| 21 | 620000 | Work Contract Direct Expenses |
| 22 | 630000 | Depreciation (Unlisted Assets) |
| 23 | 602020 | EXP. ON WORK CHARGE EMPLOYEES (CHARGEABLE TO WORK) |
| 24 | 612050 | HIRING CHARGES OF VEHICLES (BARE AMOUNT) |
| 25 | 620160 | PURCHASE DURING THE YEAR-BOUGHT OUT MATERIAL WITH CENTAGE |
| 26 | 620260 | PURCHASE DURING THE YEAR-BOUGHT OUT MATERIAL WITHOUT CENTAGE |
| 27 | 620300 | ELECTRIC CONNECTION CHARGES (Centage NOT SANCTIONED) |

Step 2:- Get Trail Balance Report

Financial Year: 2019-2020

Period from 01/04/2019 to 31/03/2020

| Code | Code Description | Opening Balance | | For the Period 01/04/2019 To 31/03/2020 | | | Closing Balance as on 31/03/2020 | |
|--------|---|-------------------|-------------------|---|--------------------|-------------|----------------------------------|--------------------|
| | | Debit | Credit | Debit | Credit | Net Balance | Debit | Credit |
| | NON-CURRENT LIABILITIES | | | | | | | |
| 132201 | ----ADVANCE FROM CLIENT-DEPOSIT WORK | 0.00 | 0.00 | 7743000.00 | 7743000.00 | 0.00 | 0.00 | 0.00 |
| | TRADE PAYABLES | | | | | | | |
| 133200 | ----OUTSTANDING LIABILITIES-LESS THAN ONE YEAR | 0.00 | 0.00 | 79983.00 | 79983.00 | 0.00 | 0.00 | 0.00 |
| | OTHER CURRENT LIABILITIES | | | | | | | |
| 141110 | ----SECURITY / E.MONEY DEPOSITS PRW | 0.00 | 32292.00 | 5438.00 | 205766.00 | -200328.00 | 0.00 | 232620.00 |
| 141275 | ----UNPAID ROYALTY | 0.00 | 0.00 | 11770.00 | 11770.00 | 0.00 | 0.00 | 0.00 |
| 141310 | ----INCOME TAX FROM PRW/ SUB-CONTRACTOR | 0.00 | 0.00 | 92738.00 | 92738.00 | 0.00 | 0.00 | 0.00 |
| 141315 | ----TDS(GST) PRW/SUPPLIER/SUB CONTRACTORS | 0.00 | 0.00 | 82438.00 | 82438.00 | 0.00 | 0.00 | 0.00 |
| 141700 | ----PROVISION FOR LABOUR CESS | 0.00 | 22207.00 | 99427.00 | 0.00 | 99427.00 | 77220.00 | 0.00 |
| 142150 | ----OUTWARD GST PAYABLE | 0.00 | 0.00 | 829608.00 | 829608.00 | 0.00 | 0.00 | 0.00 |
| 151000 | ----PROFIT UPTO PREVIOUS YEAR (OPENING) | 0.00 | 99340.00 | | | 0.00 | 0.00 | 99340.00 |
| | NON-CURRENT ASSETS | | | | | | | |
| 213070 | ----COMPUTERS | 0.00 | 0.00 | 9237.00 | 0.00 | 9237.00 | 9237.00 | 0.00 |
| | CURRENT ASSETS | | | | | | | |
| 241320 | ----SHUTTERING MATERIAL WOODEN | 0.00 | 0.00 | 16804.00 | 0.00 | 16804.00 | 16804.00 | 0.00 |
| | OTHER ASSETS | | | | | | | |
| 241410 | ----VALUE OF WORK DONE UPTO PREVIOUS YEAR | 2265535.00 | 0.00 | | | 0.00 | 2265535.00 | 0.00 |
| 241470 | ----OUTWARD GST AFTER 01/07/2017 (GST SANCTIONED) | 535714.00 | 0.00 | 829608.00 | 0.00 | 829608.00 | 1365322.00 | 0.00 |
| 241600 | ----BANK BALANCE WITH SCHEDULED BANKS | 18675.00 | 0.00 | 8479344.00 | 8142489.00 | 336855.00 | 355530.00 | 0.00 |
| 242450 | ----INPUT GST | 410512.00 | 0.00 | 895859.00 | 750000.00 | 145859.00 | 556371.00 | 0.00 |
| | EMPLOYEE BENEFIT EXPENSES | | | | | | | |
| 401010 | ----SALARY AND ALLOWANCES (REGULAR) | 0.00 | 0.00 | 318350.00 | 0.00 | 318350.00 | 318350.00 | 0.00 |
| 401021 | ----SALARY AND ALLOWANCES (MANPOWER) | 0.00 | 0.00 | 66000.00 | 0.00 | 66000.00 | 66000.00 | 0.00 |
| | OTHER EXPENSES | | | | | | | |
| 402291 | ----ARCHITECTURAL FEES | 0.00 | 0.00 | 75000.00 | 0.00 | 75000.00 | 75000.00 | 0.00 |
| 402340 | ----TELEPHONE EXPENSES | 0.00 | 0.00 | 448.00 | 448.00 | 0.00 | 0.00 | 0.00 |
| | MATERIAL CONSUMED | | | | | | | |
| 601100 | ----OPENING STOCK | 1102307.00 | 0.00 | | | 0.00 | 1102307.00 | 0.00 |
| 601200 | ----PURCHASE DURING THE YEAR | 0.00 | 0.00 | 2120182.00 | 112518.00 | 2007664.00 | 2007664.00 | 0.00 |
| | OTHER WORK EXPENSES | | | | | | | |
| 602000 | ----LABOUR CHARGES | 0.00 | 0.00 | 1805238.00 | 0.00 | 1805238.00 | 1805238.00 | 0.00 |
| 608000 | ----RUNNING & MAINTENANCE MACHINERY | 0.00 | 0.00 | 52370.00 | 0.00 | 52370.00 | 52370.00 | 0.00 |
| 612000 | ----HIRING CHARGES MACHINERY & VEHICLES | 0.00 | 0.00 | 30531.00 | 0.00 | 30531.00 | 30531.00 | 0.00 |
| 620000 | ----WORK CONTRACT DIRECT EXPENSES | 0.00 | 0.00 | 2479357.00 | 0.00 | 2479357.00 | 2479357.00 | 0.00 |
| 760100 | ----IUT-HEAD OFFICE | 0.00 | 5006904.00 | 0.00 | 7743000.00 | -7743000.00 | 0.00 | 12749904.00 |
| 760300 | ----IUT-WITHIN ZONE | 828000.00 | 0.00 | 385464.00 | 714436.00 | -328972.00 | 499028.00 | 0.00 |
| | GRAND TOTAL | 5160743.00 | 5160743.00 | 26508194.00 | 26508194.00 | 0.00 | 13081864.00 | 13081864.00 |

Step 3:- Contract Expenses

Calculate sum of closing balances from above trial balance for GL codes mentioned in table of Step-1.

This amount would be the "Contract Expenses".

Remark-Opening Stock GL not considered for contract expenses

| Summary | Unit Dashboard | HO/AZ Dashboard | Check Points | Performance | Contract Exp. | TURN OVER | Input GST | TDS GST |
|--------------|---|------------------|--------------|---------------|---------------|-----------|-----------|---------|
| Zone code | Zone Name | Up to Last Month | During Month | Total | Last Day | | | |
| + AZFAZBD | Ayodhya Zone (1455) | 1078482783.73 | 16435779.79 | 1094918563.52 | 0.00 | | | |
| + AZCONSL | Consultancy Zone | 1752013510.33 | 14254990.48 | 1766268500.81 | 0.00 | | | |
| + AZGMCON | Contract Zone | 514661397.20 | 6243612.48 | 520905009.68 | 0.00 | | | |
| + AZDELHI | Delhi Zone (1200) | 787922889.76 | 2031484.27 | 789954374.03 | 0.00 | | | |
| + AZETAW3 | Electrical Zone- 3 (9241) | 377057285.65 | 5227062.00 | 382284347.65 | 0.00 | | | |
| + AZELKNP | Electrical Zone -4 (10708CE) | 1606325603.04 | 17513796.00 | 1623839399.04 | 0.00 | | | |
| + AZELECL | Electrical Zone-1 (8677) | 1438022332.20 | 23482955.00 | 1461505287.20 | 0.00 | | | |
| + AZELEC2 | Electrical Zone-2 (8710) | 455252446.74 | 725550.00 | 455977996.74 | 0.00 | | | |
| + AZETAWA | Etawah Zone (9254) | 1201005252.41 | 33324372.00 | 1234329624.41 | 0.00 | | | |
| + AZGMSTH | G.M SOUTH | 23050012.88 | 4262972.00 | 27312984.88 | 0.00 | | | |
| + AZGORAK | Gorakhpur Zone (11867) | 698563177.55 | 11774189.40 | 710337366.95 | 0.00 | | | |
| + ALJHANS | Jhansi Zone (9911) | 246528610.86 | 0.00 | 246528610.86 | 0.00 | | | |
| + AZLKO01 | LKO Zone-1 (1079) | 819346893.37 | 1743361.80 | 821090255.17 | 0.00 | | | |
| + AZLKO02 | Lko Zone-2 (1795) | 541725677.07 | 9374508.99 | 551100186.06 | 0.00 | | | |
| - AZBARLY | North West Zone (1584) | 402218656.03 | 1964666.00 | 404183322.03 | 0.00 | | | |
| Unit Code | Unit Name | Up to Last Month | During Month | Total | Last Day | | | |
| + 0000BA7 | HALDWANI UNIT | 12260505.60 | 0.00 | 12260505.60 | 0.00 | | | |
| - 0000CA3 | Bareilly Unit-1 | 302064923.00 | 1964666.00 | 304029589.00 | 0.00 | | | |
| Jobsite Code | Jobsite Name | Up to Last Month | During Month | Total | Last Day | | | |
| 09423XX | 300 Baded Hospital Work Bareilly 9423 | 39622413.00 | 24712.00 | 39647125.00 | 0.00 | | | |
| 09573XX | ITI Dataganj | 646908.00 | 0.00 | 646908.00 | 0.00 | | | |
| 11423CA | Cow Protuction Center Rafiyabad Mirganj Bareilly 11423 CA | 6375160.00 | 0.00 | 6375160.00 | 0.00 | | | |
| 11450CA | Boundry Wall of Distt Court Aonla, Bareilly 11450 CA | 5230132.00 | 0.00 | 5230132.00 | 0.00 | | | |
| 11451CA | Govt Inter College Ghatpuri | 4458367.00 | 0.00 | 4458367.00 | 0.00 | | | |
| 11589CA | Grill Work at Distt. Court Boundry wall Budaun | 2193514.00 | 183280.00 | 2376794.00 | 0.00 | | | |
| 11590CA | B/W of Court at Sahaswan Budaun | 1729958.00 | 0.00 | 1729958.00 | 0.00 | | | |
| 11591CA | B/W of Court at Bisauli Budaun | 4298615.00 | 865150.00 | 5163765.00 | 0.00 | | | |

Step-4 Turn Over

Deposit Work

Total of Contract expenses in Trial Balance = X
 Add: Centage defined in Project Master (On X) = X*1.125 =Y (Say 12.5 %)
 Cess on Y @ 1% = Y1
 GST on Y defined In Project Master = Y2

Turn Over = Y+Y1+Y2

Tender Work

Note:-Centage not applicable for Tender Work.

Total of Contract expenses in Trial Balance =X
 Add: Cess on X @ 1% =X1
 GST on X defined in Project Master =X2

Turn Over = X+X1+X2

As per above formula the turn over is calculated in below screen.

| Summary | Unit Dashboard | HO/AZ Dashboard | Check Points | Performance | Contract Exp. | TURN OVER | Input GST | TDS GST |
|--------------|---|------------------|--------------|---------------|---------------|-----------|-----------|---------|
| Zone code | Zone Name | Up to Last Month | During Month | Total | | | | |
| + | AZFAZBD Ayodhya Zone (1455) | 1124940836.65 | 6845398.33 | 1131786234.98 | | | | |
| + | AZCONSL Consultancy Zone | 1996737161.57 | 3777037.69 | 2000514199.26 | | | | |
| + | AZGMCON Contract Zone | 584652278.44 | 0.00 | 584652278.44 | | | | |
| + | AZDELHI Delhi Zone (1200) | 927424765.82 | 203185.40 | 927627951.22 | | | | |
| + | AZETAW3 Electrical Zone- 3 (9241) | 590502198.55 | 0.00 | 590502198.55 | | | | |
| + | AZELKNP Electrical Zone -4 (10708CE) | 1819092757.09 | 5724419.40 | 1824817176.49 | | | | |
| + | AZELECL Electrical Zone-1 (8677) | 1505504421.21 | 3508276.00 | 1509012697.21 | | | | |
| + | AZELEC2 Electrical Zone-2 (8710) | 506453045.22 | 0.00 | 506453045.22 | | | | |
| + | AZETAWA Etawah Zone (9254) | 1465290461.72 | 2948812.72 | 1468239274.44 | | | | |
| + | AZGMSTH G.M SOUTH | 23968781.69 | 462128.63 | 24430910.32 | | | | |
| + | AZGORAK Gorakhpur Zone (11867) | 493153020.96 | 841827.00 | 493994847.96 | | | | |
| + | ALJHANS Jhansi Zone (9911) | 246372224.49 | 0.00 | 246372224.49 | | | | |
| + | AZLKO01 LKO Zone-1 (1079) | 961356430.26 | 489911.78 | 961846342.04 | | | | |
| + | AZLKO02 Lko Zone-2 (1795) | 612042417.45 | 1978705.06 | 614021122.51 | | | | |
| - | AZBARLY North West Zone (1584) | 498965081.06 | 0.00 | 498965081.06 | | | | |
| Unit Code | Unit Name | Up to Last Month | During Month | Total | | | | |
| + | 0000BA1 Almora Unit | 0.00 | 0.00 | 0.00 | | | | |
| + | 0000BA7 HALDWANI UNIT | 13317004.19 | 0.00 | 13317004.19 | | | | |
| - | 0000CA3 Bareilly Unit-1 | 383967966.57 | 0.00 | 383967966.57 | | | | |
| Jobsite Code | Jobsite Name | Up to Last Month | During Month | Total | | | | |
| 06694XX | R/U Phase-9 Bareilly 6694 | 0.00 | 0.00 | 0.00 | | | | |
| 11423CA | Cow Protuction Center Rafiyabad Mirganj Bareilly 11423 CA | 8104422.19 | 0.00 | 8104422.19 | | | | |
| 11450CA | Boundry Wall of Distt Court Aonla, Bareilly 11450 CA | 6648805.32 | 0.00 | 6648805.32 | | | | |
| 11451CA | Govt Inter College Ghatpuri | 5667699.06 | 0.00 | 5667699.06 | | | | |
| 11589CA | Grill Work at Distt. Court Boundry wall Budaun | 2788504.68 | 0.00 | 2788504.68 | | | | |
| 11590CA | B/W of Court at Sahaswan Budaun | 2199209.13 | 0.00 | 2199209.13 | | | | |
| 11591CA | B/W of Court at Bisauli Budaun | 5464614.33 | 0.00 | 5464614.33 | | | | |