

**Statement 9 : Combined Income, Expenditure and  
Appropriation Accounts - Selected Foreign Direct  
Investment Companies, 1991-92 to 1993-94**

(Rs. lakh)			
ITEM	All Companies (275)		
	1991-92	1992-93	1993-94
1	2	3	4
<b>INCOME AND VALUE OF PRODUCTION</b>			
1. Sales \$	24,887,60	27,642,56	32,503,93
2. Increase(+) or decrease(-) in stock	669,64	686,60	- 199,28
3. Value of production (1+2)	25,557,24	28,329,17	32,304,65
4. Other income	918,21	1,041,37	978,47
<i>Of which, (a) Dividends</i>	128,13	162,92	129,15
<i>(b) Interest</i>	146,76	203,75	252,33
<i>(c) Rent</i>	11,92	17,17	21,75
5. Non-operating surplus(+)/ deficit(-)	96,12	140,86	229,54
<b>6. TOTAL (3+4+5)</b>	<b>26,571,57</b>	<b>29,511,40</b>	<b>33,512,66</b>
<b>EXPENDITURE AND APPROPRIATIONS</b>			
7. Raw materials, components, etc., consumed	14,084,15	15,421,64	17,226,50
8. Stores and spares consumed	1,243,55	1,386,96	1,488,34
9. Power and fuel	997,39	1,206,13	1,357,72
10. Other manufacturing expenses	374,31	372,36	383,89
11. Salaries, wages and bonus	2,076,73	2,335,16	2,647,79
12. Provident fund	186,93	218,44	240,27
13. Employees' welfare expenses	373,24	421,43	499,78
14. Managerial remuneration	13,53	14,64	26,20
15. Royalty	39,40	42,41	57,22
16. Repairs to buildings	92,21	97,56	108,76
17. Repairs to machinery	250,49	279,31	286,51
18. Bad debts	30,49	33,51	40,68
19. Selling commission	172,73	191,62	226,14
20. Rent	136,95	166,83	192,90
21. Rates and taxes	142,63	175,71	224,64
22. Advertisement	248,47	311,34	388,45
23. Insurance	106,83	124,54	132,17
24. Research and development	102,43	105,38	115,03
25. Other expenses	1,928,33	2,298,48	2,793,09
26. Depreciation provision	772,22	883,21	971,15
27. Other provisions (other than tax and depreciation)	29,49	18,96	26,77
28. Gross profits	3,072,95	3,264,90	3,849,15
29. <i>Less: Interest</i>	1,156,23	1,510,22	1,425,56
30. Operating profits	1,916,72	1,754,68	2,423,59

31.	Non-operating surplus(+)/ deficit(-)	96,12	140,86	229,54
32.	Profits before tax	2,012,84	1,895,54	2,653,13
33.	<i>Less</i> : Tax provision	876,22	776,87	1,023,98
34.	Profits after tax	1,136,62	1,118,67	1,629,15
35.	Dividends	472,92	506,04	675,25
	(a) Ordinary	471,90	505,06	674,37
	(b) Preference	1,02	98	88
36.	Profits retained	663,70	612,63	953,90
<b>37.</b>	<b>TOTAL (7 TO 28 + 31)</b>	<b>26,571,57</b>	<b>29,511,40</b>	<b>33,512,66</b>

Note: Figures in brackets represent the number of companies.

\$ Net of 'rebates and discount' and 'excise duty and cess'.