

ANNEXURE
Statement 9 : Combined Income, Expenditure and Appropriation
Accounts - Selected Foreign Direct Investment Companies,
1990-91 to 1992-93

		(Rs. lakh)		
INCOME AND VALUE OF PRODUCTION		All Companies (321)		
1		1990-91 2	1991-92 3	1992-93 4
1.	Sales \$	21,619,78	26,053,63	28,891,50
2.	Increase(+) or decrease(-) in stock	415,19	716,00	742,59
3.	Value of production (1+2)	22,034,97	26,769,63	29,634,09
4.	Other income	793,99	845,83	924,21
	<i>Of which, (a) Dividends</i>	101,93	146,62	182,95
	<i>(b) Interest</i>	116,83	172,04	213,01
	<i>(c) Rent</i>	9,23	16,03	23,83
5.	Non-operating surplus(+)/ deficit(-)	130,52	113,52	161,17
6.	TOTAL (3+4+5)	22,959,47	27,728,98	30,719,47
EXPENDITURE AND APPROPRIATIONS				
7.	Raw materials, components, etc., consumed	11,816,68	14,553,54	15,959,32
8.	Stores and spares consumed	1,052,51	1,190,22	1,329,42
9.	Power and fuel	940,76	1,079,67	1,225,69
10.	Other manufacturing expenses	300,29	365,11	390,30
11.	Salaries, wages and bonus	1,870,42	2,128,50	2,396,70
12.	Provident fund	180,66	199,34	230,38
13.	Employees' welfare expenses	344,65	394,21	443,50
14.	Managerial remuneration	13,70	14,72	16,26
15.	Royalty	28,14	42,41	48,13
16.	Repairs to buildings	83,29	98,72	104,72
17.	Repairs to machinery	225,43	281,01	305,38
18.	Bad debts	42,44	39,96	36,66
19.	Selling commission	158,83	175,49	205,19
20.	Rent	129,39	150,00	182,16
21.	Rates and taxes	124,10	155,93	192,15
22.	Advertisement	209,85	263,24	327,37
23.	Insurance	90,29	114,79	134,28
24.	Research and development	98,56	120,27	126,77
25.	Other expenses	1,647,73	2,067,93	2,444,87
26.	Depreciation provision	641,22	774,55	918,47
27.	Other provisions (other than tax and depreciation)	25,30	22,70	17,76
28.	Gross profits	2,804,74	3,383,15	3,522,82
29.	Less : Interest	860,22	1,225,78	1,568,05
30.	Operating profits	1,944,53	2,157,36	1,954,77
31.	Non-operating surplus(+)/ deficit(-)	130,52	113,52	161,17
32.	Profits before tax	2,075,04	2,270,89	2,115,94
33.	Less : Tax provision	793,01	977,28	888,27
34.	Profits after tax	1,282,03	1,293,61	1,227,66
35.	Dividends	464,23	533,21	567,81
	(a) Ordinary	463,04	532,18	566,60
	(b) Preference	1,19	1,03	1,21
36.	Profits retained	817,81	760,40	659,85
37.	TOTAL (7 TO 28 + 31)	22,959,48	27,728,98	30,719,47

Note : Figures in brackets represent the number of companies.

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