

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)

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				
11423CA	Cow Protuction Center Rafiyabad Mirganj Bareilly 11423 CA		8104422.19	8104422.19				
11450CA	Boundry Wall of Distt Court Aonla, Bareilly 11450 CA		6648805.32	6648805.32				
11451CA	Govt Inter College Ghatpuri		5667699.06	5667699.06				
11589CA	Grill Work at Distt. Court Boundry wall Budaun		2788504.68	2788504.68				
11590CA	B/W of Court at Sahaswan Budaun		2199209.13	2199209.13				
11591CA	B/W of Court at Bisauli Budaun		5464614.33	5464614.33				