



# केन्द्रीय भण्डारण निगम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जनकेलिएभण्डारण / Warehousing for Everyone



No. CWC-FD/CA-Accounts Circular/20-21

2nd December, 2020

## ACCOUNTING CIRCULAR No-38

**Subject: Revision in Head Of Accounts of Sundry Debtors (Head Group & Sub-Groups ) with effect from FY 2020-21**

- 1.0 With the approval of competent authority, the Head Groups / Sub- Groups of Sundry Debtors in TALLY ERP have been revised and old sub- groups have been replaced with new sub- groups with new coding based on type of customers/major depositors.
- 2.0 This is done for better reporting purposes with a view that the Debtors Group shall now reflect outstanding from major depositors separately. The same is also in line with revised accounts heads of "Income"(Issued vide Accounting Circular No- 33 dt 03.08.2020).
- 3.0 A comparative statement depicting the one to one mapping of old Sundry debtorsgroup with the new debtors group is provided at Annex-1. The existing Sundry Debtors Ledgers have already been mapped at CO level into the new sub-groups created. The old sub- groups of sundry debtors shall not be in existence any more.
- 4.0 Accordingly, all are advised to check & verify the revised ledger mappings done in their respective TALLY companies and in case of any deviation/ discrepancy, same may be brought to the notice of corporate accounts section at CO.

Compliance of above be ensured.

**Md. Rizwanullah**  
**Manager A/cs**

### Distribution to:

1. All Regional Managers of CWC.
2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs.

### Copy for information to:

1. All DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. SAM to Director (Fin), CWC, CO, New Delhi.
3. PPS to GGM (F&A), CWC, Corp. Office, New Delhi.
4. PPS to GGM (Systems), CWC, CO, New Delhi place this Circular on CWC's Website.

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## OLD MAPPING AND NEW MAPPING OF SUNDRY DEBTORS GROUP/ SUB- GROUP

OLD CODE	OLD MAPPING	NEW CODE	NEW MAPPING	GROUP
<b>28400</b>	<b>SUNDRY DEBTORS</b>	<b>29800</b>	<b>SUNDRY DEBTORS</b>	HEAD GROUP
<b>28400</b>		<b>29810</b>	SUNDRY DEBTORS- WAREHOUSING	SUB GROUP
28401	SUNDRY DEBTORS- STORAGE - FCI	29811	SUNDRY DEBTORS- WAREHOUSING-FCI	Group
28402	SUNDRY DEBTORS- STORAGE - OTHERS	29812	SUNDRY DEBTORS- WAREHOUSING-CENT.GOVTT./CPSES & AGENCIES	Group
28402		29813	SUNDRY DEBTORS- WAREHOUSING-SCSC/STATE GOVT/STATE PSUS	Group
28402		29814	SUNDRY DEBTORS- WAREHOUSING-NAFED	Group
28402		29815	SUNDRY DEBTORS- WAREHOUSING-FARMERS	Group
28402		29816	SUNDRY DEBTORS- WAREHOUSING-OTHER PRIVATE DEPOSITORS	Group
28402		29817	SUNDRY DEBTORS- WAREHOUSING-FERTILIZERS	Group
28402		29818	SUNDRY DEBTORS- WAREHOUSING-COTTON	Group
28402		29819	SUNDRY DEBTORS- WAREHOUSING-CUSTOM BONDED	Group
28402		29820	SUNDRY DEBTORS- WAREHOUSING-ICP	Group
28402		29821	SUNDRY DEBTORS- WAREHOUSING-CFS/ICD	Group
28402		29822	SUNDRY DEBTORS- WAREHOUSING-SAMO	Group
28402		29823	SUNDRY DEBTORS- WAREHOUSING-AIR CARGO	Group
28402		29824	SUNDRY DEBTORS- WAREHOUSING-OTHERS	Group
			<b>29830</b>	SUNDRY DEBTORS- MARKET FACILITATION(MF)
28403	SUNDRY DEBTORS - M.F- FCI.	29831	SUNDRY DEBTORS- MF-FCI	Group
28404	SUNDRY DEBTORS - M.F- OTHERS	29832	SUNDRY DEBTORS- MF-CENT.GOVTT./CPSES & AGENCIES(FOODGRAIN +RICE)	Group
28404		29833	SUNDRY DEBTORS- MF-SCSC/STATE GOVT/STATE PSUS	Group
28404		29834	SUNDRY DEBTORS- MF-NAFED	Group
28404		29835	SUNDRY DEBTORS- MF-OTHER PRIVATE DEPOSITORS	Group
28404		29836	SUNDRY DEBTORS- MF-ICP	Group
28404		29837	SUNDRY DEBTORS- MF-CFS/ICD	Group
28404		29838	SUNDRY DEBTORS- MF-CFS/ICD- consolidated JV	Group + LEDGER
28404		29839	SUNDRY DEBTORS- MF-SAMO	Group
28404	29840	SUNDRY DEBTORS- MF-AIR CARGO	Group	
<b>28406</b>	SUNDRY DEBTORS -CRT OPERATIONS	<b>29850</b>	SUNDRY DEBTORS- CRT	Group
<b>28409</b>	SUNDRY DEBTORS- CWC BILLING TO SAMO OPERATOR	<b>29860</b>	SUNDRY DEBTORS- CFSS/ICDS UNDER STRETEGIC ALLIANCE(CWC BILLING TO SAMO)	Group
<b>28405</b>	SUNDRY DEBTORS -PCS	<b>29870</b>	SUNDRY DEBTORS- PCS	Group
<b>28407</b>	SUNDRY DEBTORS- ADHOC PAYMENT FROM FCI	<b>29880</b>	SUNDRY DEBTORS- ADHOC PAYMENT FROM FCI	Group + LEDGER
<b>28410</b>	SUNDRY DEBTORS -OTHERS	<b>29890</b>	SUNDRY DEBTORS-OTHERS (RESIDUAL HEAD)	Group
<b>28410</b>	SUNDRY DEBTORS -OTHERS	<b>29900</b>	SUNDRY DEBTORS- SCRAP SALE	Group