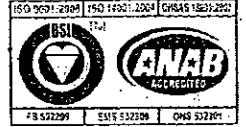




CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



By Speed Post / Email

No. CWC/FD-Compilation/Ann. Closing/14-15/

9th March, 2015

Accounts Circular # 01

Subject = Classification of expenses and treatment of Consumable items.

While reviewing the accounts of previous year, misclassification of various expenses was observed. Further during the auditor's meet, Auditors expressed their concern regarding debiting the various consumables items under the Account "Petty Dead Stock (A/c Code No R819)". Therefore, in order to have uniform treatment of various expenses and consumable items, following decisions are taken:

1. A list of various expenses usually wrongly classified by the field units and consumable items being normally debited under petty dead stock items is prescribed at "Annexure-1" along with respective ledger a/c in which the expenditure have to be booked. The list is not exhaustive, any other item of similar nature have to be booked in the concerned ledger a/c as shown in "Annexure-1". Further for this purpose a new ledger a/c named "**Office Expense (A/c Code No R840)**" is also to be opened and items specified for ledger a/c "Office expense (A/c Code No R840)" in "Annexure-1" and items similar in nature are to be debited under this ledger a/c.
2. **The "Petty Dead Stock (A/c Code No R819)", presently operated in the books of accounts will be removed and not to be operated from 01.04.2014.** Therefore, the petty dead stock a/c from 01.04.2014 is to be reviewed and necessary adjustment entry to be passed for transferring the expenditure to respective head of accounts as specified in the "Annexure-1".

Receipt of this Circular may be acknowledged and its Contents brought to the notice of all concerned for scrupulous compliance.

(A S Gopalan)

Dy. General Manager (F&A)

Corporate Office: Warehousing Bhawan, 4/1, Siri Institutional Area, August Kranti Marg,
Hauz Khas, New Delhi-110016 Telefax No. 26515148 Email ID: grover.cwhc@nic.in

Distribution to:

1. All Regional Managers of CWC.
2. All Executive Engineers in-charge of all the Construction Cells of CWC.
3. All AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs & CCs of CWC.

Copies for information to:

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/ (Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
3. PS to Managing Director, CWC, CO, New Delhi.
4. AM to Director (Fin), CWC, CO, New Delhi.
5. PS to GM (F&A)s, CWC, Corp. Office, New Delhi.
6. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

ANNEXURE-1
LIST OF EXPENSES AND RESPECTIVE LEDGER A/C

1 Printing & Stationery (A/c Code R740)

- A. Calculator
- B. Pen-drive
- C. Rent of photocopy machine
- D. Photo copy
- E. Clock, Wall-clock
- F. Visiting Card, Stamp, Supply of Identity Card
- G. Tonner, Cartridge
- H. Leather Folders
- I. Cost of Tender Form(other than for PCS Work)

2. Repair & Maintenance(Building)(A/c Code R734)

- A. Building cleaning expenses
- B. Cleaning of Drainage, septic tank, RO-Building, warehouses
- C. Purchase of Acid, Phenyle, VIM, Life-boy etc.
- D. Lift operating charges
- E. PVC Pipe/Roll of Section Pipe
- F. Vertical Blinds
- G. Khurpa, darati, Fawra, channa
- H. Fire Buckets
- I. Door closer
- J. Bulb, Lamps, CFL
- K. Godown Repair

3. Repair & Maintenance(Equipment)(A/c Code R735)

- A. Replacement of battery
- B. Stamping Fee
- C. Bolts, Nuts, screws & spares
- D. Screw Driver, testers, Drill bits & similar items

4. Office Expenses

- A. Crockery, Cup & plates, chalney, Cutelary Set, Glass set & others similar items.
- B. Telephone Instrument
- C. Digital Signature certificate and its renewal
- D. Umbrella
- E. Stool
- F. Water can
- G. Table Glass
- H. Room heater
- I. Water Drum
- J. Brief case to employee
- K. Towels to staff

- L. Plastic Chair
- M. Bell
- N. Emergency Light/Torch Lights
- O. Flower basket
- P. Flask

5. Misc. Expense (A/c Code-R814)

- A. Pocket Scale
- B. Counter Scale
- C. C.I. Weights
- D. Door Net
- E. Trolley/ Ladder
- F. Gloves
- G. Thermometer
- H. Bucket & Mug
- I. Locks
- J. Sand Snacks
- K. Stipend of Trainees
- L. Purchase of sand
- M. Banners for various celebrations
- N. Memento on celebrations
- O. Sign Boards
- P. Canisters
- Q. Measuring Tape
- R. Thermometer
- S. Expanse on foundation day celebration, vigilance awareness week, Hindi Pakhwada etc.
- T. Trithi Mask, Yellow Mask(other than for PCS Work)
- U. Safety Jackets for fumigation(other than for PCS Work)
- V. Rat Bait(other than for PCS Work)

6. Warehouse License Fee (A/c Code R700)

- A. WDRA accreditation fee

7. Wages(A/c Code R733)

- A. Data feeding charges
- B. Casual Labour

8. Computerization Charges(A/c Code R803)

- A. Computer Antivirus
- B. Renewal of tally

9. Water & Electricity (A/c Code R827)

- A. Rent of generator
- B. Purchase of Diesal

10. Professional Charges (A/c Code R829)

- A. Payment for filling Service Tax Return

11. "Other Expense PCS"(A/c Code R839)

- A. Cost of tender form** If it is for PCS Work, debited to "Other Expense PCS"(A/c Code R839) otherwise debited to Printing & Stationery (A/c Code R740)
- B. Trithi Mask, Yellow Mask** If it is for PCS Work, debited to "Other Expense PCS"(A/c Code R839) otherwise debited to Misc. Expense(A/c Code R814)
- C. Safety Jackets for fumigation** If it is for PCS Work, debited to "Other Expense PCS"(A/c Code R839) otherwise debited to Misc. Expense(A/c Code R814)
- D. Rat Bait** If it is for PCS Work, debited to "Other Expense PCS"(A/c Code R839) otherwise debited to Misc. Expense(A/c Code R814)

Note: This list is not exhaustive, any other item of similar nature have to be booked in the concerned ledger a/c as shown above.