



CENTRAL WAREHOUSING CORPORATION
(GOVT. OF INDIA UNDERTAKING)

By Speed Post / Email

No. CWC/FD-Compilation/An. Closing/17-18

05th October, 2017

Accounts Circular # 15

Subject: New accounting heads Creation due to merger of construction cells in regional office and implementation of GST...reg

Following new ledgers have been advised to open in the books of Regional offices due to merger of construction cells in regional office and implementation of GST.

| Part A of Trial Balance | |
|--------------------------------|---|
| 1 | R787 Engineering Consultancy Service Expense |
| 2 | R804 Work In Progress Written off |
| 3 | R826 Unabsorbed Overhead - Capital Works |
| 4 | R923 Income From Engineering Consultancy Service |
| Part C of Trial Balance | |
| 1 | F331 Work In Progress (Capital Works) - Debits |
| 2 | F331 Work In Progress (Capital Works) - Credits |
| 3 | F332 Construction Material at Site/Hand |
| 4 | F335 Construction Material Damaged Stock in Hand |
| 5 | F336 Dismantled Material at Site/Hand |
| 6 | B622 EE Bank Account |
| 7 | P426 Advance For Construction Work |
| 8 | P435 Deposit Work (Others) Payable |
| 9 | P556 Liability for Construction Bills/Material |
| 10 | P570 Deposit Work (Others) Recoverable |
| 11 | C220 Construction overheads-Establishment |
| 12 | C222 Construction overheads-Others |
| | Related to GST as per GST Circular (Sub ledgers not mentioned since only main ledgers to be shown Trial Balance) |
| 13 | P591 CGST Output Tax Payable |
| 14 | P592 SGST Output Tax Payable |
| 15 | P593 IGST Output Tax Payable |
| 16 | P594 CGST Input Tax Credit Availment A/C |
| 18 | P595 SGST Input Tax Credit Availment A/C |
| 19 | P596 IGST Input Tax Credit Availment A/C |
| 20 | P597 CGST Payable (RCM) A/C |
| 21 | P598 SGST Payable (RCM) A/C |
| 22 | P599 IGST Payable (RCM) A/C |
| 23 | P600 CGST Input Tax Credit Control A/C |
| 24 | P601 SGST Input Tax Credit Control A/C |
| 25 | P602 IGST Input Tax Credit Control A/C |

The Circular may be brought to the notice of all concerned for scrupulous compliance.

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(Vijay Kumar Garg)
SAM(Corporate Accounts)

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Distribution to:

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