



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

24th July, 2020

ACCOUNTING CIRCULAR No-30

Subject: Re-Classification/ Re-Grouping of expense heads “Establishment Others” and “Wages”.

To rule out the misclassification of various expenses under Expense Heads “Establishment -others”, “Wages” and “Professional charges” and to have a uniform treatment of various expenses by all the regional offices, following instructions are to be followed:

1. Establishment others: Group code 40500

Establishment (other) has been bifurcated into following four ledgers:

a. Establishment Others (Security Expenses): Ledger code 40501

Corporation is deputing the security staff at its various locations i.e. warehouses, Regional offices, Corporate office and guest house etc. Such security staff are deputed through Security Agencies/Manpower supply agencies sponsored by Directorate General Resettlement (DGR) and at some places home guards are also deputed. Expenditure incurred on such security staff is to be debited under Establishment Others (Security Expenses)-40501.

b. Establishment Others (Data entry operators): Ledger code 40502

Data Entry Operator/Tally clerks are engaged at various locations for collecting, entering & maintaining data and information of the corporation. They are generally engaged through Manpower supply agencies. Any expenditure incurred in relation to the data entry operators/tally clerks shall be debited under head Establishment Others (Data entry operators)-40502.

c. Establishment Others (Full time consultants): Ledger code 40503

Corporation is engaging its retired employees as well as outside personnel as Consultant on contract basis for various works at various locations. Consultancy charges paid to the full time consultants shall

be debited under the head Establishment Others (Full time consultants)-40503 instead of professional charges. However, TDS shall continue to be deducted under section “194J-Professional Charges”.

d. Establishment Others (Warehouse Management Charges): Ledger code 40504

Corporation is running the management warehouses at various locations in which corporation only manages the stock in the warehouses of other party e.g Management warehouses of Cotton Corporation at Hyderabad and Bangalore region. Expenditure incurred to manage such warehouses such as security charges, electricity, conveyance etc. shall be debited to Establishment Others (Warehouse Management Charges)-40504.

2. Wages(Ledger Code 40600)

Wages are paid to labours engaged at warehouses for various works such as grass cutting, internal shifting of stock etc. Labours may be engaged through H&T contracts or otherwise directly by warehouse managers. In some cases, labours may be engaged at RO/CO for weeding out of records, cleaning or other works. Wages paid to labourers shall be debited under Expenditure head Wages-40600.

Expenditure booked till now in FY 2020-21 needs to be transferred to the above account heads to have a true and fair view of the above expenditure heads.

Compliance of above be strictly ensured.

Vijay Kumar Garg
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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