



**CENTRAL WAREHOUSING CORPORATION**  
**(GOVT. OF INDIA UNDERTAKING)**

**By Speed Post / Email**

No. CWC/FD-Compilation/An. Closing/15-16

8<sup>th</sup> November, 2016

**Accounts Circular # 11**

**Subject: Accounting Code for Software and Mobile Phones...reg**

- 1) At present, "software" is being debited under the accounting head "F316 Computers" and "Mobiles phones" are being debited under the accounting head "F318 Office Equipment". Certain discrepancies were noticed in accounting of these assets by units while consolidation of accounts for the year 2015-16 at CO.
- 2) Therefore, new accounting heads are to be created in part C in case of RO's and Part-II in case of CCs for Software and Mobiles phones as below:

Sl. No.	Assets	New Accounting Heads	Rate of Depreciation
1	Software	F344 Softwares	16.21%
2	Mobile Phone	F345 Mobile Phones.	33.33%

- 3) All the units are required to transfer items of Softwares and mobile phones already booked during previous years under the existing heads to new accounting head as stated in para 2 above.

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

  
**(Vijay Kumar Garg)**  
**SAM(Corp. A/cs)**

**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.

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**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. AM to Director (Fin), CWC, CO, New Delhi.
4. PS to GM (F&A), CWC, Corp. Office, New Delhi.
5. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
6. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.