



CENTRAL WAREHOUSING CORPORATION
(GOVT. OF INDIA UNDERTAKING)

By Speed Post / Email

No. CWC/FD-Corporate A/cs/An. Closing/16-17

10th July, 2017.

Accounts Circular # 14

Subject: Accounting Code for Separate accounting of ARMO Repair and Up-gradation work...reg

- 1) At present, Repair & Maintenance expenditure on buildings are debited to "R734 Repair & Maintenance Buildings" for all kind of repair work including ARMO repair, Special Repair or repair in form of up gradation.
- 2) Following accounting heads are to be created and followed w.c.f F/Y 2017-18 as below:

Sl. No.	Accounting Heads	Kind of Repair work
1	R788 Repair & Maintenance Buildings-ARMO/Special Repair	All ARMO/Routine repair will be debited to this head.
2	R789 Repair & Maintenance Buildings-Up-gradation Work	Expenditure on all major up-gradation will be debited to this head

- 3) All the entries already passed in current year 2017-18 through the existing accounting head "R734 Repair & Maintenance-Buildings" are to be transferred to above heads and "R734 Repair & Maintenance-Buildings" is to be deleted.
- 4) Further, as per existing practice, Construction cells were transferring the expenditure on major up-gradation work to corporate office instead of debiting to concerned regional office. Since now all the construction cells have been merged in Regional Offices, the expenditure on major up-gradation work shall be debited to the concerned Regional Office only.

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

Signature
14/7/17
Supd(m/s)
CPK

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

Corporate Office: Warehousing Bhawan, 4/1, Siri Institutional Area, August Kranti Marg Hauz Khas, New Delhi-110016 Telefax No. 26518675

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 & 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. AM to Director (Fin), CWC, CO, New Delhi.
4. PPS to GGM (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.