



केन्द्रीय भण्डारण निगम
(भारत सरकार का उपक्रम)
CENTRAL WAREHOUSING CORPORATION
(A Govt. of India Undertaking)
जन-जन के लिए भण्डारण/Warehousing for Everyone

CWC/IndAS/2023-24/Circulars

18th April, 24

**Ind-AS FINANCIAL STATEMENTS
CIRCULAR # 32**

Sub: Classification and maintenance of Fixed Assets register as per classifications given in Annual Accounts

**Ref.: 1. IndAS Circular#11 CWC/IndAS/2023-24/Circulars dt. 29-12-2023
2. IndAS Circular#10 CWC/IndAS/2023-24/Circulars dt. 29-12-2023
3. IndAS Circular#04 CWC/IndAS/2023-24/Circulars dt. 30-10-2023**

Apropos above, for accounting of Non-Current Assets (Fixed Assets) as per IndAS framework, different Accounting heads such as Property, Plant & Equipment, Intangible Assets, Capital Work in Progress, Non-current Assets Held for Sale and Investment property have been created.

Necessary changes in Tally Prime for separate accounting of these items have been done as per Annexure-I enclosed.

Accordingly, it is advised to segregate Non-current Assets in fixed assets register in separate excel sheets (with in the same excel file) in the following sequence and ensure that each excel sheet shall always match with its respective account head.

S.No.	Code & Name of the New Tally Ledger
i.	210000 – Property, Plant & Equipment
ii.	220000 – Work in Progress
iii.	225000 – Investment Property
iv.	230000 – Right of Use (ROU) Assets
v.	240000 – Other Intangible Assets
vi.	250000 – Intangible Assets Under Development
vii.	255000 – Non-Current Assets Held For Sale

(Amit Puri)
General Manager (F&A)

Distribution to:

1. All Regional Managers/ Accounts-in-charges of Regional Offices, CWC
2. All DGMs/AGMs/Managers/AMs in Finance, Accounts & Internal Audit Cadre at CWC, CO
3. All HoDs, CWC, C.O., New Delhi
4. SAM (Rajbhasha), CWC, CO, New Delhi, with a request to arrange Hindi version of this circular.
5. Supdt. (MIS), for placing the circular on CWC's website.

Copy for information to:

1. PPS to Dir.(Pers.), CWC, CO, New Delhi.
2. SPA to Dir.(Fin.), CWC, CO, New Delhi
3. PPS to MD, CWC, CO, New Delhi.

NEW MAJOR GROUP	CODE	Property, Plant & Equipment	CODE	PROVISION FOR DEPRECIATION	CODE	DEPRECIATION AND AMORTISATION EXPENSES	GROUP /LEDGER
	ASSETS CODE		LIABILITY CODE				
210000		PROPERTY PLANT AND EQUIPMENTS					GROUP
		PROPERTY PLANT AND EQUIPMENTS		PROVISION FOR DEPRECIATION		DEPRECIATION ON PPE	
	211100	LAND					
	20100	LAND (FREE HOLD)					LEDGER
	211200	BUILDING		BUILDING - PROVISION FOR DEPRECIATION	451100	DEPRECIATION-BUILDING	GROUP
	20300	WAREHOUSES & GODOWN	14300	PROVISION FOR DEPRECIATION-WAREHOUSES & GODOWN	43120	DEPRECIATION WAREHOUSES & GODOWN	LEDGER
	21900	RESIDENTIAL FLATS	15900	PROVISION FOR DEPRECIATION-RESIDENTIAL FLATS	43270	DEPRECIATION RESIDENTIAL FLATS	LEDGER
	20600	OFFICE BUILDINGS	14600	PROVISION FOR DEPRECIATION-OFFICE BUILDINGS	43150	DEPRECIATION OFFICE BUILDINGS	LEDGER
	23500	ROOF (Pre-coated galvalume steel sheet)	17500	PROVISION FOR DEPRECIATION-ROOF (Pre-coated galvalume steel sheet)	43410	DEPRECIATION ROOF (Pre-coated galvalume steel sheet)	LEDGER
	23600	FLOOR (Cement Concrete)	17600	PROVISION FOR DEPRECIATION-FLOOR (Cement Concrete)	43420	DEPRECIATION FLOOR (Cement Concrete)	LEDGER
	23700	ROAD (Cement Concrete)	17700	PROVISION FOR DEPRECIATION-ROAD (Cement Concrete)	43430	DEPRECIATION ROAD (Cement Concrete)	LEDGER
	21820	COLD STORAGE (CIVIL WORKS)- R&D	15820	PROVISION FOR DEPRECIATION- COLD STORAGE (CIVIL WORKS)- R&D	43262	DEPRECIATION- COLD STORAGE (CIVIL WORKS)- R&D	LEDGER
	23200	CONVERTIBLE PLINTHS	17200	PROVISION FOR DEPRECIATION- CONVERTIBLE PLINTHS	43380	DEPRECIATION CONVERTIBLE PLINTHS	LEDGER
	23300	NON-CONVERTIBLE PLINTHS	17300	PROVISION FOR DEPRECIATION- NON-CONVERTIBLE PLINTHS	43390	DEPRECIATION NON-CONVERTIBLE PLINTHS	LEDGER
	22500	CONTAINER YARDS OWN	16500	PROVISION FOR DEPRECIATION-CONTAINER YARDS OWN	43330	DEPRECIATION CONTAINER YARDS OWN	LEDGER
	211300	PLANT & EQUIPMENTS	212300	PLANT & EQUIPMENTS - PROVISION FOR DEPRECIATION	451200	DEPRECIATION-PLANT & EQUIPMENT	GROUP
	23800	LORRY WEIGH BRIDGE	17800	PROVISION FOR DEPRECIATION-LORRY WEIGH BRIDGE	43431	DEPRECIATION LORRY WEIGH BRIDGE	LEDGER
	21800	PLANT & MACHINERY	15800	PROVISION FOR DEPRECIATION-PLANT & MACHINERY	43260	DEPRECIATION PLANT & MACHINERY	LEDGER
	21810	COLD STORAGE (PLANT)- R&D	15810	PROVISION FOR DEPRECIATION- COLD STORAGE (PLANT)- R&D	43261	DEPRECIATION- COLD STORAGE (PLANT)- R&D	LEDGER
	22400	RAILWAY SIDING-OWN	16400	PROVISION FOR DEPRECIATION-RAILWAY SIDING-OWN	43320	DEPRECIATION RAILWAY SIDING-OWN	LEDGER
	21400	LABORATORY EQUIPMENTS	15400	PROVISION FOR DEPRECIATION-LABORATORY EQUIPMENTS	43230	DEPRECIATION LABORATORY EQUIPMENTS	LEDGER
	21410	LABORATORY EQUIPMENTS - R&D	15410	PROVISION FOR DEPRECIATION-LABORATORY EQUIPMENTS - R&D	43231	DEPRECIATION LABORATORY EQUIPMENTS - R&D	
	21100	DISINFESTATION EQUIPMENTS	15100	PROVISION FOR DEPRECIATION-DISINFESTATION EQUIPMENTS	43200	DEPRECIATION DISINFESTATION EQUIPMENTS	LEDGER
	22900	CONSTRUCTION EQUIPMENTS	16900	PROVISION FOR DEPRECIATION-CONSTRUCTION EQUIPMENTS	43370	DEPRECIATION CONSTRUCTION EQUIPMENTS	LEDGER
	211400	FURNITURE AND FIXTURES		FURNITURE AND FIXTURES - PROVISION FOR DEPRECIATION	451300	DEPRECIATION-FURNITURE & FIXTURES	GROUP
	21200	FURNITURE & FIXTURES	15200	PROVISION FOR DEPRECIATION- FURNITURE & FIXTURES	43210	DEPRECIATION FURNITURE & FIXTURES	GROUP
	21201	ALMIRAH	15201	PROVISION FOR DEPRECIATION - ALMIRAH	43211	DEPRECIATION ALMIRAH	LEDGER
	21202	CHAIR	15202	PROVISION FOR DEPRECIATION- CHAIR	43212	DEPRECIATION CHAIR	LEDGER
	21203	FURNITURE RACKS	15203	PROVISION FOR DEPRECIATION- FURNITURE RACKS	43213	DEPRECIATION FURNITURE RACKS	LEDGER
	21204	TABLE	15204	PROVISION FOR DEPRECIATION-TABLE	43214	DEPRECIATION TABLE	LEDGER
	21205	OTHER FURNITURE ITEMS	15205	PROVISION FOR DEPRECIATION-OTHER FURNITURE ITEMS	43215	DEPRECIATION OTHER FURNITURE ITEMS	LEDGER
	20400	ELECTRICAL INSTALLATION	14400	PROVISION FOR DEPRECIATION-ELECTRICAL INSTALLATION	43130	DEPRECIATION ELECTRICAL INSTALLATION	LEDGER
	20500	WATER INSTALLATION	14500	PROVISION FOR DEPRECIATION-WATER INSTALLATION	43140	DEPRECIATION WATER INSTALLATION	LEDGER
	21250	CONTAINER TOILETS	15250	PROVISION FOR DEPRECIATION-CONTAINER TOILETS	43218	DEPRECIATION- CONTAINER TOILETS	LEDGER
	21260	CONTAINER OFFICE	15260	PROVISION FOR DEPRECIATION- CONTAINER OFFICE	43219	DEPRECIATION- CONTAINER OFFICE	LEDGER
	22000	RACKS	16000	PROVISION FOR DEPRECIATION-RACKS	43280	DEPRECIATION RACKS	LEDGER
	20700	WOODEN CRATES	14700	PROVISION FOR DEPRECIATION-WOODEN CRATES	43160	DEPRECIATION WOODEN CRATES	LEDGER
	20800	POLY PALLETS	14800	PROVISION FOR DEPRECIATION-POLY PALLETS	43170	DEPRECIATION POLY PALLETS	LEDGER
	20850	POLY PALLETS (R & D)	14850	PROVISION FOR DEPRECIATION-POLY PALLETS (R&D)	43171	DEPRECIATION POLY PALLETS (R & D)	LEDGER
	22100	TIN TRAYS	16100	PROVISION FOR DEPRECIATION-TIN TRAYS	43290	DEPRECIATION TIN TRAYS	LEDGER
	20900	PCC BLOCKS	14900	PROVISION FOR DEPRECIATION-PCC BLOCKS	43180	DEPRECIATION PCC BLOCKS	LEDGER
	21000	HBL SHEET	15000	PROVISION FOR DEPRECIATION-HBL SHEET	43190	DEPRECIATION HBL SHEET	LEDGER
	21300	D.T.R. COVERS	15300	PROVISION FOR DEPRECIATION-D.T.R. COVERS	43220	DEPRECIATION D.T.R. COVERS	LEDGER
	211500	VEHICLES		VEHICLES - PROVISION FOR DEPRECIATION	451400	DEPRECIATION-VEHICLE	GROUP
	22200	VEHICLES	16200	PROVISION FOR DEPRECIATION-VEHICLES	43300	DEPRECIATION VEHICLES	LEDGER
	211600	OFFICE EQUIPMENTS		OFFICE EQUIPMENTS - PROVISION FOR DEPRECIATION	451500	DEPRECIATION- OFFICE EQUIPMENT	GROUP
	22300	OFFICE EQUIPMENTS	16300	PROVISION FOR DEPRECIATION-OFFICE EQUIPMENTS	43310	DEPRECIATION OFFICE EQUIPMENTS	GROUP

	22301	PRINTERS & SCANNERS	16301	PROVISION FOR DEPRECIATION-PRINTERS & SCANNERS	43311	DEPRECIATION PRINTERS & SCANNERS	LEDGER
	22302	UPS/STABILIZERS	16302	PROVISION FOR DEPRECIATION-UPS/STABILIZERS	43312	DEPRECIATION UPS/STABILIZERS	LEDGER
	22303	TELECOM/INTERCOME	16303	PROVISION FOR DEPRECIATION-TELECOM/INTERCOME	43313	DEPRECIATION TELECOM/INTERCOME	LEDGER
	22304	PHOTOSTATE MACHINE	16304	PROVISION FOR DEPRECIATION-PHOTOSTATE MACHINE	43314	DEPRECIATION PHOTOSTATE MACHINE	LEDGER
	22305	PAPER SHERDER	16305	PROVISION FOR DEPRECIATION-PAPER SHERDER	43315	DEPRECIATION PAPER SHERDER	LEDGER
	22306	FINGER PRINT/BIO-MATRIC DEVICE	16306	PROVISION FOR DEPRECIATION-FINGER PRINT/BIO-MATRIC DEVICE	43316	DEPRECIATION FINGER PRINT/BIO-MATRIC DEVICE	LEDGER
	22307	EPABX	16307	PROVISION FOR DEPRECIATION-EPABX	43317	DEPRECIATION EPABX	LEDGER
	22308	FRANKING MACHINE	16308	PROVISION FOR DEPRECIATION-FRANKING MACHINE	43318	DEPRECIATION FRANKING MACHINE	LEDGER
	22309	OTHER OFFICE EQUIPMENTS	16309	PROVISION FOR DEPRECIATION-OTHER OFFICE EQUIPMENTS	43319	DEPRECIATION OTHER OFFICE EQUIPMENTS	LEDGER
	22600	OTHER EQUIPMENTS	16600	OTHER EQUIPMENTS	43340	DEPRECIATION OTHER EQUIPMENTS	GROUP
	22601	ELECTRICAL EQUIPMENTS	16601	PROVISION FOR DEPRECIATION-ELECTRICAL EQUIPMENTS	43341	DEPRECIATION ELECTRICAL EQUIPMENTS	LEDGER
	22602	AIR COOLERS	16602	PROVISION FOR DEPRECIATION-AIR COOLERS	43342	DEPRECIATION AIR COOLERS	LEDGER
	22603	AIR CONDITIONERS	16603	PROVISION FOR DEPRECIATION-AIR CONDITIONERS	43343	DEPRECIATIONAIR CONDITIONERS	LEDGER
	22604	OTHER EQUIPMENTS	16604	PROVISION FOR DEPRECIATION-OTHER EQUIPMENTS	43344	DEPRECIATION OTHER EQUIPMENTS	LEDGER
	22606	CCTV	16606	PROVISION FOR DEPRECIATION-CCTV CAMERAS	43346	DEPRECIATION-CCTV CAMERAS	LEDGER
	211700	EDP ASSETS		EDP ASSETS - PROVISION FOR DEPRECIATION	451600	DEPRECIATION- OFFICE EQUIPMENT	GROUP
	21500	COMPUTERS	15500	PROVISION FOR DEPRECIATION-COMPUTERS	43240	DEPRECIATION COMPUTERS	LEDGER
	21600	LAPTOPS	15600	PROVISION FOR DEPRECIATION-LAPTOPS	43250	DEPRECIATION LAPTOPS	LEDGER
	23400	MOBILE PHONES	17400	PROVISION FOR DEPRECIATION-MOBILE PHONES	43400	DEPRECIATION MOBILE PHONES	LEDGER
220000	WORK IN PROGRESS						GROUP
	25000	WORK IN PROGRESS					GROUP
	25010	WORK IN PROGRESS-ROOF (Pre-coated galvalume steel)					LEDGER
	25020	WORK IN PROGRESS- FLOOR (Cement Concrete)					LEDGER
	25060	WORK IN PROGRESS- COLD STORAGE- R&D					LEDGER
	25030	WORK IN PROGRESS- ROAD(Cement Concrete)					LEDGER
	25040	WORK IN PROGRESS- OTHERS(RESIDUAL HEAD)					LEDGER
	25070	UNUTILISED GST INPUT CREDIT - CAPITAL PROCUREMENT					
	21700	LORRY WEIGH BRIDGE (UNDER INSTALLATION)					LEDGER
225000	INVESTMENT PROPERTY						GROUP
	225100	INVESTMENT PROPERTY- GROSS	225200	INVESTMENT PROPERTY- PROVISION FOR DEPRECIATION			
	225101	IP- WAREHOUSES & GODOWN	225201	IP- WAREHOUSES & GODOWN- PROVISION FOR DEPRECIATION			
	225102	IP- LAND (FREE HOLD)					
230000	RIGHT OF USE(ROU) ASSETS						
		RIGHT OF USE(ROU) ASSETS	232000	AMORTISATION OF RIGHT OF USE(ROU) ASSETS	452000	AMORTISATION EXPENSE OF ROU ASSETS	GROUP
	20200	LAND (LEASE HOLD)	14200	PROVISION FOR AMORTISATION- LAND (LEASE HOLD)	43110	AMORTISATION LAND (LEASE HOLD)	LEDGER
	24000	RIGHT TO USE OF LAND	18000	PROVISION FOR AMORTISATION- RIGHT TO USE OF LAND	43440	AMORTISATION RIGHT TO USE OF LAND	LEDGER
	231003	ROU- LAND -INDAS-116	232001	AMORTISATION RESERVE-ROU- LAND -INDAS-116	43480	AMORTISATION EXPENSE-ROU- LAND -INDAS-116	
	231004	ROU- BUILDING -INDAS 116	232002	AMORTISATION RESERVE- ROU- BUILDING -INDAS 116	43490	AMORTISATION EXPENSE- ROU- BUILDING -INDAS 116	
240000	OTHER INTANGIBLE ASSETS						GROUP
		OTHER INTANGIBLE ASSETS	242000	AMORTISATION OF INTANGIBLE ASSETS	453000	AMORTISATION EXPENSE OF INTANGIBLE ASSETS	GROUP
	24100	REGN FEE FOR RUNNING CONTAINER TRAINS	18100	PROVISION FOR AMORTISATION- REGN FEE FOR RUNNING CONTAINER	43450	AMORTISATION REGN FEE FOR RUNNING CONTAINER T	LEDGER
	24200	SOFTWARES	18200	PROVISION FOR AMORTISATION- SOFTWARES	43460	AMORTISATION SOFTWARES	LEDGER
	24300	LICENSE FEE FOR PRIVATE FREIGHT TERMINAL	18300	PROVISION FOR AMORTISATION- LICENSE FEE FOR PFT	43470	AMORTISATION LICENSE FEE FOR PRIVATE FREIGHT TER	LEDGER
250000	INTANGIBLE ASSETS UNDER DEVELOPMENTS						GROUP
	25050	Work In Progress- Software					LEDGER
255000	NON-CURRENT ASSETS HELD FOR SALE						
	255100	NON-CURRENT ASSETS HELD FOR SALE- GROSS	255200				
	255101	RESIDENTIAL FLATS	255201	RESIDENTIAL FLATS			
	255102	WAREHOUSES & GODOWN	255202	WAREHOUSES & GODOWN- PROVISION FOR DEPRECIATION			
	255103	LAND (FREE HOLD)					