



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/21-22

17.05.2021

ACCOUNTING CIRCULAR # 44

Subject: Creation / Renaming of Accounting Heads in Tally ERP w.e.f. FY 2021-22

Based on the representations received from Regional Offices and after assessing the need of additional disclosures required, following new accounting heads have been opened in Tally ERP:

A. Income from Private Freight Terminal (PFT) operations

In order to identify and account for the Warehousing & Market Facilitation Income for the PFT operations separately, following New Accounts Heads have been created: -

(i) Warehousing Charges - PFT (34150)

SL. NO.	NEW ACCOUNT CODE	NAME OF GROUP/LEDGER	HSN Code	GROUP/LEDGER
	33000	WAREHOUSING CHARGE	-	HEAD GROUP
	34150	WAREHOUSING CHARGES-PFT	-	SUB GROUP
I	34151	WH. CHARGES-PFT (GST TAXABLE)	996729	LEDGER
II	34152	WH. CHARGES- PFT (GST EXEMPTED)	998619	LEDGER

(ii) Marketing Facilitation Income - PFT (35650)

		MARKETING FACILITATION INCOME	HSN Code	HEAD GROUP
	35000	MARKETING FACILITATION INCOME		HEAD GROUP
	35650	MF INCOME CHARGES- PFT	-	SUB GROUP
I	35651	Terminal Access Charges- PFT Customer (GST Taxable)	996719	LEDGER
II	35652	Income from Cargo Handling-PFT	996719	LEDGER
III	35653	Weighment Charges – PFT	999799	LEDGER
IV	35654	Other Services PFT (Grading, Sorting, Packaging, Labelling)	996719	LEDGER
V	35655	Terminal Access Charges-PFT Claim from Railways	996719	LEDGER

B. Bills for Reimbursements raised on SAMO(where Billing is done in name of CWC)

Presently, Account heads 30621 & 30622 are being used for accounting the reimbursement of Salary, Security, Water- Electricity Charges, Custom cost recovery charges and any other charges raised on the SAMO operator.

In order to separately identify and account for the reimbursement bills raised to SAMO, the following account Heads have been created: -

(i) Marketing Facilitation Income Charges - SAMO

35700		MF INCOME CHARGES-SAMO	HSN Code	SUB GROUP
I	35703	MISCELLANEOUS BUSINESS SUPPORT SERVICES- SAMO (GST TAXABLE)	998599	LEDGER
II	35704	MISCELLANEOUS BUSINESS SUPPORT SERVICES- SAMO (GST EXEMPTED)	998599	LEDGER

C. Other Support Services provided at CWC operated CFS/ ICD/ICP

Presently, Account heads 30621 & 30622 are being used for accounting the income towards “other support services” at CWC operated CFS/ICD/ICP. In order to separately identify and account for the same, the following account Heads have been created

35500		MF INCOME-INTEGRATED CHECK POST(ICP)	HSN Code	SUB GROUP
I	35503	MISCELLANEOUS BUSINESS SUPPORT SERVICES-ICP (GST TAXABLE)	998599	LEDGER
II	35504	MISCELLANEOUS BUSINESS SUPPORT SERVICES-ICP (GST EXEMPTED)	998599	LEDGER
35600		MF INCOME CHARGES- CFS/ICD	HSN Code	SUB GROUP
I	35603	MISCELLANEOUS BUSINESS SUPPORT SERVICES- CFS/ICD(GST TAXABLE)	998599	LEDGER
II	35604	MISCELLANEOUS BUSINESS SUPPORT SERVICES- CFS/ICD (GST EXEMPTED)	998599	LEDGER

D. Reimbursement Bills raised on State Warehousing Corporations(SWCs) & other support services

In order to separately account for the reimbursement and other bills raised on SWCs and others services provided by CWC which do not fall in B & C above, the following account heads have been created: -

30621		MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST TAXABLE)	HSN Code	SUBGROUP
I	30637	MISCELLANEOUS BUSINESS SUPPORT SERVICES-STATE WAREHOUSING CORPORATION (GST TAXABLE)	998599	LEDGER
II	30638	MISCELLANEOUS BUSINESS SUPPORT SERVICES-OTHERS (GST TAXABLE)	998599	LEDGER

30622		MISCELLANEOUS BUSINESS SUPPORT SERVICES (GST EXEMPTED)	HSN Code	SUBGROUP
I	30639	MISCELLANEOUS BUSINESS SUPPORT SERVICES-STATE WAREHOUSING CORPORATION (GST EXEMPTED)	998599	LEDGER
II	30640	MISCELLANEOUS BUSINESS SUPPORT SERVICES-OTHERS (GST EXEMPTED)	998599	LEDGER

Based on above, re-classifications, the balances lying in ledger codes 30621 & 30622 be transferred to above new respective ledger codes immediately and be made NIL. Ledger codes 30621 & 30622 shall be blocked thereafter.

E. Separate Account Heads for Sale of Scrap for GST purposes

Currently, there are three Ledger Heads for Sale of Scrap with 5%, 12%, 18% bifurcation. In order to account for & generate Sale invoice/ comply with GST Returns on the basis of HSN Code, the following item-wise Sale of Scrap Ledger Heads have been created: -

MISC. INCOME (OPERATING)		HSN Code	HEAD GROUP	
30623	SALE OF SCRAP (GST 5%)	-	SUB GROUP	
I	30633	Sale of Wooden Scrap-GST 5%	440112	LEDGER
II	30634	Sale of paper scrap-GST 5%	470790	LEDGER
III	30635	Sale of plastic scrap-GST 5%	391590	LEDGER
30625	SALE OF SCRAP (GST 18%)	-	SUB GROUP	
I	30636	Sale of Metal Scrap -GST 18%	720410	LEDGER
30613	SALE OF SCRAP (GST 12%)	-	SUB GROUP	
I	30624	Sale of Scrap-Others (GST 12%)	470620	RENAMED LEDGER

In view of above new ledgers created, the old ledger codes 30623 & 30625 shall be blocked. Accordingly, Income if any booked in old ledgers be shifted to above new ledger codes.

F. Account Heads under Misc. Income (Non-operating) (31300)

The following New Account Heads have been created under Misc. Income (Non-operating) for separately accounting for the "Sale of Dismantled Items" and "Penalty recovered from Contractors/Vendors": -

31300	MISC. INCOME (NON-OPERATING)	HSN Code	HEAD GROUP	
31306	MISCELLANEOUS RECEIPTS (NON-OPERATING)	-	SUBGROUP	
I	31310	SALE OF DISMANTLED ITEM (CREDIT VALUE)	998599	LEDGER
II	31311	PENALTY RECOVERED FROM CONTRACTORS/VENDORS	999794	LEDGER

G. Asset Wise Account Head for Depreciation Expense (43000)

To align the Depreciation Expense Heads with the Asset-wise Provision for Depreciation Account Heads/ Asset Heads , it has been decided to book the depreciation expense Asset wise w.e.f 01.04.2021 and for that following New Depreciation Expense Accounts Heads have been created: -

A.	DEPRECIATION ON TANGIBLE ASSETS		SUB GROUP UNDER HEAD GROUP "DEPRECIATION"
1	43110	DEPRECIATION LAND (LEASE HOLD)	LEDGER
2	43120	DEPRECIATION WAREHOUSES & GODOWN	LEDGER
3	43130	DEPRECIATION ELECTRICAL INSTALLATION	LEDGER
4	43140	DEPRECIATION WATER INSTALLATION	LEDGER
5	43150	DEPRECIATION OFFICE BUILDINGS	LEDGER
6	43160	DEPRECIATION WOODEN CRATES	LEDGER
7	43170	DEPRECIATION POLY PALLETS	LEDGER
8	43180	DEPRECIATION PCC BLOCKS	LEDGER
9	43190	DEPRECIATION HBL SHEET	LEDGER
10	43200	DEPRECIATION DISINFESTATION EQUIPMENTS	LEDGER
11	43210	DEPRECIATION FURNITURE & FIXTURES	SUB GROUP UNDER "DEPRECIATION ON TANGIBLE ASSETS"
11.1		43211 DEPRECIATION ALMIRAH	LEDGER
11.2		43212 DEPRECIATION CHAIR	LEDGER
11.3		43213 DEPRECIATION FURNITURE RACKS	LEDGER
11.4		43214 DEPRECIATION TABLE	LEDGER
11.5		43215 DEPRECIATION OTHER FURNITURE ITEMS	LEDGER
12	43220	DEPRECIATION D.T.R. COVERS	LEDGER
13	43230	DEPRECIATION LABORATORY EQUIPMENTS	LEDGER
14	43240	DEPRECIATION COMPUTERS	LEDGER
15	43250	DEPRECIATION LAPTOPS	LEDGER
16	43260	DEPRECIATION PLANT & MACHINERY	LEDGER
17	43270	DEPRECIATION RESIDENTIAL FLATS	LEDGER
18	43280	DEPRECIATION RACKS	LEDGER
19	43290	DEPRECIATION TIN TRAYS	LEDGER
20	43300	DEPRECIATION VEHICLES	LEDGER
21	43310	DEPRECIATION OFFICE EQUIPMENTS	SUB GROUP UNDER "DEPRECIATION ON TANGIBLE ASSETS"

21.1		43311	DEPRECIATION PRINTERS & SCANNERS	LEDGER
21.2		43312	DEPRECIATION UPS/STABLIZERS	LEDGER
21.3		43313	DEPRECIATION TELECOME/INTERCOME	LEDGER
21.4		43314	DEPRECIATION PHOTOSTATE MACHINE	LEDGER
21.5		43315	DEPRECIATION PAPER SHERDER	LEDGER
21.6		43316	DEPRECIATION FINGER PRINT/BIO-MATRIC DEVICE	LEDGER
21.7		43317	DEPRECIATION EPABX	LEDGER
21.8		43318	DEPRECIATION FRANKING MACHINE	LEDGER
21.9		43319	DEPRECIATION OTHER OFFICE EQUIPMENTS	LEDGER
22	43320		DEPRECIATION RAILWAY SIDING-OWN	LEDGER
23	43330		DEPRECIATION CONTAINER YARDS OWN	LEDGER
24	43340		DEPRECIATION OTHER EQUIPMENTS	SUB GROUP UNDER "DEPRECIATION ON TANGIBLE ASSETS"
24.1		43341	DEPRECIATION ELECTRICAL EQUIPMENTS	LEDGER
24.2		43342	DEPRECIATION AIR COOLERS	LEDGER
24.3		43343	DEPRECIATION AIR CONDITIONERS	LEDGER
24.4		43344	DEPRECIATION OTHER EQUIPMENTS	LEDGER
24.5		43345	DEPRECIATION LORRY WEIGH BRIDGE	LEDGER
24.6		43346	DEPRECIATION-CCTV CAMERAS	LEDGER
25	43350		DEPRECIATION CONSTN.MATERIAL AT SITE/HAND	LEDGER
26	43360		DEPRECIATION EQUIPMENTS IN HAND	LEDGER
27	43370		DEPRECIATION CONSTRUCTION EQUIPMENTS	LEDGER
28	43380		DEPRECIATION CONVERTIBLE PLINTHS	LEDGER
29	43390		DEPRECIATION NON-CONVERTIBLE PLINTHS	LEDGER
30	43400		DEPRECIATION MOBILE PHONES	LEDGER
31	43410		DEPRECIATION ROOF (Pre-coated galvalume steel sheet)	LEDGER
32	43420		DEPRECIATION FLOOR (Cement Concrete)	LEDGER
33	43430		DEPRECIATION ROAD (Cement Concrete)	LEDGER
B			DEPRECIATION ON INTANGIBLE ASSETS	SUB GROUP UNDER HEAD GROUP "DEPRECIATION ON"
1	43440		DEPRECIATION RIGHT TO USE OF LAND	LEDGER
2	43450		DEPRECIATION REGN FEE FOR RUNNING CONTAINER TRAINS	LEDGER
3	43460		DEPRECIATION SOFTWARES	LEDGER

4	43470	DEPRECIATION LICENSE FEE FOR PRIVATE FREIGHT TERMNAL	LEDGER
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H. In compliance to DOP Circular No. 04/2021 dated 06.05.2021, **ledger code 49119 'INTERNAL HANDLING'** is **renamed** as **'INTER CARTING/INTERNAL HANDLING'**

I. A new ledger code- 41504 by the name of **"INT. PAID - MSME VENDORS"** is also opened under Group Code 41500- Interest Expenses to account for the interest liability on account of Delay in Payment to MSME vendors.

All above changes are made effective in TALLY ERP with effect from 01.04.2021.

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GM(Tax & A/c)

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.

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