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Azadi Ka  
Amrit Mahotsav



केन्द्रीय भण्डारण निगम  
(भारत सरकार का उपक्रम)

**CENTRAL WAREHOUSING CORPORATION**  
(A Govt. of India Undertaking)

जन-जन के लिए भण्डारण/Warehousing for Everyone



No. CWC-FD/CA-Accounts Circular/21-22

23<sup>rd</sup> December, 2021

**ACCOUNTING CIRCULAR NO. # 50**

**Sub: Accounting of Poly Pallets purchased as part of “Research & Development” under the new accounting code 20850 POLY PALLETS (R& D)**

**Ref: Instructions issued by HoD ( PCS & Tech ) vide letter no CO/TQC/R&D/3/2021-2022 Dated: 17.12.2021 on Purchase of poly pallets and recycled plastic pallet under R&D.**

1. Vide above instructions issued by HoD ( PCS & Tech)- copy enclosed , Poly Pallets are being purchased by all the regions of CWC as part of research & development.
2. For accounting of above, following instructions are advised to be followed:
  - a. As per the Technical assessment given by the Technical Division of CWC, useful life of Poly Pallets(R&D) shall be **10 years with 5% residual value.**
  - b. Poly Pallets (R&D) shall be accounted under the ledger “**20850 Poly Pallets (R&D)**” and provision for depreciation shall be created under the ledger “14850 Provision for Depreciation: Poly Pallets (R&D)”. For this, following new ledgers have been created in Tally, ERP:

For Gross Value	<b>20850 Poly Pallets (R&amp;D)</b>
For Provision of Depreciation	<b>14850 Provision for Depreciation: Poly Pallets (R&amp;D)</b>
For Charging Depreciation to P&L	<b>43171 Depreciation Poly Pallets R &amp; D</b>

- c. Both the Gross value and Provision of Depreciation of Poly Pallets (R&D) accounted under heads different than the above are advised to be shifted to the above new account heads by passing accounting entries.

**Amit Puri**  
**General Manager (Tax & 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.

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**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. HoD ( PCS & Tech), Corp. Office, New Delhi.
3. GGM (F&A), CWC, Corp. Office, New Delhi.
4. Dir.(Fin.), CWC, CO, New Delhi.
5. MD, CWC, CO, New Delhi
6. GGM (Systems), CWC, CO, New Delhi with request to place this Circular on CWC's Website.
7. Manager (Rajbhasha), CWC, CO, New Delhi, with a request to arrange Hindi version of this circular



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CO/TQC/R&D/3/2021-2022

Dated: 17.12.2021

The Regional Manager,  
Central Warehousing Corporation,

**Ahmedabad/ Bangalore/ Bhopal/ Chennai/ Chandigarh/ Delhi/ Hyderabad/  
Jaipur/ Guwahati/ Kochi/ Kolkata/ Lucknow/ Mumbai/ Patna**

**Sub: Purchase of poly pallets and recycled plastic dunnage under R&D.**

**Ref: 1.CWC/PCS & Tech Div./R&D/2021-22 Dated 20.09.21**

**2. CWC/PCS & Tech Div./R&D/2021-22 Dated 18.11.2021**

With reference to above, it is observed that **19500** number of poly pallets have been purchased/supplied till **15.12.2021** and **14000** no of poly pallets have already been inspected and sent for lab testing. Another **2000** no of poly pallets are awaiting pre-purchase inspection while supply order has already been placed for **5500** no of poly pallets. As far as recycled plastic dunnage is concerned, **1000** no have already been inspected and the sample is being sent for lab testing, while **1250** no of recycled plastic dunnage are awaiting pre purchase inspection. Many Regions are also in the process of finalizing the bids (**Annexure I**).


It is unfortunate to note that **Kolkata Region** has neither floated any tender nor purchased any poly pallets / recycled plastic dunnage although having approval of **2,000 and 1,000** number respectively.

Vide letter dated 18.11.2021 (ref.2), it was advised to have performance study of all these pallets which would be exclusively used for stocks meant for **long term storage, food grain in PEG Godown and for storage of FCI food grain in the contracts those have been awarded through GeM tender participation.**

It is, therefore, advised to submit **Monthly Performance Report (MPR)** of the poly pallets and recycled plastic dunnage wherever purchased & being used and **expedite the purchase & inspection process** so that all payments could be made during this current financial year and the amount is booked under R&D-CAPEX expenditure.

This may be treated as Most Urgent.

**Encl: As above**

  
Digitally signed by DR.  
SIDHARTH RATH  
Date: 2021.12.17  
15:54:48 +05'30'

HOD (PCS & Technical)

**Copy to:**

1. GGM (Fin), CWC, CO, New Delhi for issue necessary instruction / advice to RMs.
2. PS to MD/ Director (M&CP), CWC, CO, New Delhi for information

निगमितका: 4/1, सीरीइंस्टीट्यूशनलएरिया, अगस्तक्रांतिमार्ग, हौज़खास, नईदिल्ली-110016

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**Detail of purchasing status of Poly pallet & Recycled poly pallet as on 15.12.2021**

Sr. No.	Region	Proposed Poly pallet to be purchased	Poly pallets purchased/received as on date 15.12.2021	Value in Rs.	Warehouse at which Poly Pallet has been dispatched	Purchased Through (Gem/Open Tender)	Proposed R. Poly pallet to be purchased	R.Poly pallets purchased as on date 15.12.2021	Value in Rs.	Remark
1	Ahmedabad	2000	-			GeM	1000	-		1. Bid Awarded. RO Chandigarh has been requested to carry out PPI. 2. Technical bid for 1000 No of Recycled plastic pallet is opened..
2	Bangalore	2000	-			GeM	1000	-		1.Pre purchase Inspection of 2000Nos. Of Poly pallets was done on 15.09.2021 and samples drawn have been sent to CIPET, Murthal for Lab test. Analysis results will be received today from the Lab. 2.Tender for 1000 no Recycled poly pallets will be floated this week.
3	Bhopal	5000	-			GeM	2000	-		1. Pre purchase Inspection of 5000 Nos. Of Poly pallets was done by RO CHANDIGARH and samples drawn have been sent to CIPET lab 2.GeM bid has been floated for 1000 R.pallets. The technical bid has been opened and under evaluation. Bid for another 1000 shall be floated in this week.
4	Chandigarh	5000	5000	16500000	Karnal-I, Nabha BD, Mansa,Hoshiyarpur, Dehra,Mohali	GeM	2000	-		1. PPI of 1000 Nos of recycled pallets has been done and sample sent to lab. 2. Bid has been floated for another 1000 Nos of recycled pallet vide GEM Bid No. GEM/2021/B/1551737 dated 27.09.21.Financial bid has been opened.
5	Chennai	5000	5000	16450000	Cuddalur-1000, Madurai-1000, Trichy-1500, Thanjavur-1500	GeM	2000	-		1000 no. Recycled Pallets GeM bid awarded to two parties. 750 & 250 no. Recycled pallets offered for Pre Purchase Inspection (PPI) by both the parties are not conforming to IS:16058:2013 during PPI as per the visual observations. One of the party informed that due to shortage of raw materials they would be able to offer new lot for inspection in the next 14-15 weeks.
6	Guwahati	2000	2000	6680000	Dhubri-520, Dimapur-509,Sorbhog-478, Jorhat-490	GeM	1000	-		Tender for 1000 no of recycled poly pallets has been opened & technical bid is under evaluation.
7	Hyderabad	5000	1500	4950000	Warangal,Mahbubnagar, Sarangapur	GeM	2000	-		1.1500 Nos of Poly pallet received at three warehouses while 3500 nos. of poly pallet are under transit. 2. Technical bid of 1000 no Recycled plastic pallet is under evaluation.
8	Jaipur	2000	-			GeM	1000	-		1. Lab report received and supply order has been placed. .
9	Kolkata	2000	-				1000	-		No tender has been floated so far.
10	Kochi	2000	1000	3330000	Kunnamthanam-500, Kakkanchery-500	GeM	1000	-		At present there is no budget provision for the purchase of additional purchase,so no purchase has been planned for this half year. Moreover our additional constructed are occupied by dedicated parties as on date, So no additional requirement is there at present.
11	Lucknow	5000	5000	16400000	Balia-1250 Basti-1250, Hardoi-1250 Muzaffernagar BD-1250	GeM	2000	-		1. Bid for purchase of another 1000 nos. of recycled plastic pallets is yet to be floated on the GeM. 2. RO Bhopal has been requested to carry out PPI for 1000 nos of recycled poly pallet.
12	Mumbai	5000	-			GeM	1000	-		1.PPI of 5000 Nos Poly Pallets has been carried out by RO Chandigarh & samples have been sent to CIPET Lab. 2. Gem tender has been opened & under evaluation for 1000 No. Recycled pallets
13	Patna	2000				GeM	1000	-		1. Contract Order Generated, Offer for PPI from supplier end for 2000 no Poly pallet. RO Delhi has been requested to carry out PPI.
		44000	19500	64310000			18000			