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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/

Date:16-02-2023

Accounts Circular No. 74

Subject: Review and modification in Chart of Reserve for doubtful debts...reg

The Account heads of Provision for bad and doubtful debts have been reviewed for proper classification and the chart of account is modified as per details at Annexure-I.

2. The Revised chart of Provision for doubtful debts shall be effective from financial year 2022-23.

(Vijay Kumar Garg)
AGM (Corp. A/cs)

Distribution to:

1. All Regional Managers of CWC
2. All HODs, CWC, CO
3. All DGMs/AGMs/Managers (Sr.)/ Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Wings of all ROs.
4. Terminal Managers, RWCs.

Copy for information to:

1. All GM/DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. Dir. (Fin.), CWC, CO, New Delhi.
3. MD, CWC, CO, New Delhi
4. GGM (Systems), CWC, CO, New Delhi to place this Circular on CWC's Website.

Annexure-I			
10750 RESERVE FOR BAD & DOUBTFUL DEBTS		GROUP	NO CHANGE
10751	RESERVE FOR BAD & DOUBTFUL DEBTS - STORAGE - FCI	GROUP	NO CHANGE
10752	RESERVE FOR BAD & DOUBTFUL DEBTS - STORAGE - OTHERS	GROUP	NO CHANGE
10753	RESERVE FOR BAD & DOUBTFUL DEBTS - .M.F- FCI.	GROUP	NO CHANGE
10754	RESERVE FOR BAD & DOUBTFUL DEBTS - M.F- OTHERS	GROUP	NO CHANGE
10755	RESERVE FOR BAD & DOUBTFUL DEBTS - PCS	GROUP	CHANGE IN NAME ONLY
10756	RESERVE FOR BAD & DOUBTFUL DEBTS - CRT OPERATIONS	GROUP	NO CHANGE
10757	RESERVE FOR BAD & DOUBTFUL DEBTS - OTHERS	GROUP	For creation of provision for doubtful debts against the recoverable amounts for which no specific head available
10758	RESERVE FOR BAD & DOUBTFUL DEBTS - CFS/ICD CONSOLIDATED JV	GROUP	NO CHANGE
10759	RESERVE FOR BAD & DOUBTFUL DEBTS - INSURANCE CLAIM	GROUP	New ledger for creating provision related to doubtful insurance claims recoverable
10763	RESERVE FOR BAD & DOUBTFUL DEBTS - EMD/SD MADE BY CWC	GROUP	New ledger for creating provision related to doubtful recovery of EMD/SD made by CWC.
10764	RESERVE FOR BAD & DOUBTFUL DEBTS - TDS Deducted at Source	GROUP	New ledger for creating provision related to doubtful recovery of TDS credit