

STORES PROCEDURE

GOVERNMENT OF INDIA

DEPARTMENT OF SPACE

STORES PROCEDURE

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STORES PROCEDURE

1. INTRODUCTION

- 1.1 Proper control over receipt and issue of stores, their custody and accounting is of considerable importance. Such material control and accounting shall be the primary and completed responsibility of the Stores Wing of respective Centres.
- 1.2 This procedure is in three parts, Part-1 deals with the procedure for Central Stores, Part-II with the procedure for Divisional Stores, and Part-III with general points.

2 ORGANIZATION

- 2.1 The Stores wing in the centre, under the purchase & stores division will follow a two tier system, viz. central stores and Divisional stores. The central stores will have a receiving section (CRS) and a holding section [for bulk stocks], located at a central place. The Divisional stores shall be located in the vicinity of divisions [user points] to the extent possible. The divisional stores itself can be of two types depending upon the special requirements in each centre : (i) Common divisional stores located at a convenient place [say within a Unit or area] to cater to the needs of those divisions located in that area and which do not have their own individual stores, and (ii) individual divisional stores located within the division itself [which have sizeable large transactions] exclusively for that division.
- 2.2 Each of these stores shall be identified by a stores number for the purpose of effective control.

PART I

PROCEDURE TO BE FOLLOWED BY CENTRAL STORES

3. FUNCTIONS AND RESPONSIBILITIES OF CENTRAL STORES

- 3.1 The important functions of Central Stores include the following :
 - 3.1.1 Receipt of materials
 - 3.1.2 Storage, Preservation and Safe custody
 - 3.1.3 Issue of materials against proper authorization
 - 3.1.4 Quantitative accountal of the transactions
 - 3.1.5 Disposal of obsolete/ unserviceable/scrap items
 - 3.1.6 Verification of stores
 - 3.1.7 Other related works
 - 3.1.8 Indenting optimum quantity of common stock items periodically at appropriate times.

These functions are elaborated in the succeeding paragraphs.

4. RECEIPT OF MATERIALS

4.1 Receipt of materials will, normally, fall into one of the following categories:-

- Items received for direct issue to the indenting division/project [assets/non stock items].
- Items received for storage in central stores for periodical stock transfer to divisional stores [stock items].

4.2 Receipt of Dispatch documents

Incoming consignments may arrive by rail/road/air/post/courier service/direct and such receipt normally will be covered by RR/LR/Air consignment note/postal dispatch advice/delivery challan. Etc. Additionally, there will be packing notes and invoice copies and wherever applicable, documents like test certificates, insurance papers, guarantee certificates, etc. These documents are received in stores either directly or through other divisions. In some case, as per terms of the purchase order, such dispatch documents are received through Bank, which sends intimation to the centre for retirement of the documents.

4.2.1 Retirement of documents from Bank

On receipt of intimation from bankers, the accounts division shall retire the documents from the bank, after verification of their authenticity, and hand over the consignment note in respect of indigenous orders to stores and the bill of lading, etc. in respect of imported consignments to purchase division (imports) for clearance. To suit the local working conditions alternate internal arrangement may also be made subject to necessary checks being provided in this regard.

4.2.2 Registration of Lorry receipt/railway receipt/Air consignment note

The dispatch documents, on receipt at the CRS, should be immediately entered in the RR register and per format No. CS:F:001 with all relevant details giving each entry a serial number. The authentication of the documents will be verified with the purchase orders. To enable this, one copy of all the purchase orders issued will be marked to the CRS by the purchase division.

4.3 Consignment clearance procedure

The person/agency in charge of clearance work shall clear consignments daily from railway/road transport companies, airlines, etc. against documents after carefully checking the weight of the consignments and outward conditions of the parcels. All consignments as far as possible should be cleared without any loss of time to avoid wharfage/demurrage charges. Wherever necessary, the services of a transport contractor/clearing agent may be engaged for carrying out the clearance work. When the clearance work is entrusted to any approved transport contractor, such documents will be handed over to him against acknowledgements.

4.3.1 Open delivery and clearance against indemnity bond

In the cases of damaged consignments or when it is suspected that the contents are broken/damaged/lost, "Open Delivery" should be insisted upon if applicable and/or necessary shortage/loss certificate/endorsements taken from the carriers.

In case of non receipt of railway receipt/lorry receipt, etc. the clearance of consignments shall be effected under an indemnity bond promptly.

4.3.2 Wharfage Demurrage and Octroi Charges

Consignments arriving by rail should be given top priority in the matter of clearance to avoid wharfage /demurrage charges in view of the limited free period allowed by the railways. However, in case of consignments arriving through road carriers, maximum free period as far as possible should be obtained from such parties as a long term arrangement on the basis of the total business that might have been given to them by the respective Centres. In cases, where wharfage/demurrage charges become due the same shall be paid and consignment cleared. Such payments are to be regulated as follows:

- Due to reasons attributable to the supplier in sending the dispatch documents late the demurrage charges are recoverable from the party for which action is to be initiated by CRS and intimation sent to the accounts officer for further action /follow up;
- Due to reasons not attributable to the supplier are to be regulated by obtaining approval of the competent authority in the centre designated for this purpose.

Octroi charges : Wherever octroi charges have been levied on the materials consigned to the centres action will be initiated by the stores officer to get the amount refunded as expeditiously as possible. However, if the octroi has been levied, due to non compliance of the terms of the purchase order by the suppliers. The same shall be deducted from their bill.

4.3.3 Handing over of cleared consignments

The consignments cleared daily should be properly accounted for. Wherever transactions are heavy, and where the clearances are done by a separate cell in the central receiving section (CRS) the consignments cleared daily should be listed out by the clearance personnel in goods transport note (GTN) as per format no. CS:F:002 and should hand over to the concerned group in the CRS at the end of the day or latest the next working day, with one copy of GTN for further action, duly taking acknowledgement thereof in the prescribed column.

4.3.4 Clearance of parcels, VPPs from post office

All VPPs/Post parcels addressed to the centre should only be received by central stores. The purchase order should clearly stipulate that all VPPs /parcels should exhibit order particulars on the outer cover so as to enable the stores staff to verify the authenticity of the parcels. Clearance of VPPs and parcels should be done without any delay after verifying the amount claimed, etc. properly.

4.3.5 Clearance of imported consignments at ports and custom duty parcels.

For the functional convenience, the clearance of imported goods including any claim settlements shall be looked after by the imports section of the purchase division. At times however, custom duty parcels are also received via local post office, for the centre. Such parcels however should be cleared by the stores out of Imprest available with them on the basis of advice given by purchase. The wrappers in respect of customs duty parcels shall be sent to accounts officer while recoupment of payments is sought for. If a claim arises for customs duty refund, Accounts Officer shall forward the original wrapper to Purchase Officer, while keeping a certified photo state copy of the wrapper duly making suitable endorsement to that effect. Wherever customs duty amount is high and cannot be met from Imprest cash, separate advances shall be taken by store from the Accounts Officer.

4.3.6 Collection of Materials from Local Suppliers

The order number and other details in respect of orders placed on local parties shall be noted down separately before filling so as to arrange for the daily/weekly collections of the goods. All such collection shall be done by the clearance /collection personnel of the CRS or the authorized clearing contractor. Collection of materials by indentors directly from the suppliers is to be minimized and should be resorted to only where it is inevitable. In all such cases, the materials on collection shall be routed through the Central Stores for completing the receiving formalities. After taking delivery of the materials from the suppliers a provisional acknowledgement can be given to the supplier by impressing a rubber stamp on the challan/invoice copy with the following remarks.

Central Stores (CRS)
“Suppliers received, subject to
Final inspection and acceptance
at out site”.

Date

Signature

(CRS)

The materials so collected shall also be entered in the Goods transport note (GTN) wherever GTNs are maintained. The collection duly supported by proper GTN shall be handed over to the receiving section for further processing. At times, collection of materials from out station also shall become necessary. In such cases, the CRS shall arrange for the same in consultation with the division /indentor concerned, if possible.

4.3.7 Door delivery consignments from Local/Out station suppliers

Door delivery means the delivery of materials at out site, made against purchase orders or other valid authorization by suppliers both local or from out stations. At times, out station suppliers send the materials, especially voluminous/heavy items on truckloads for delivery at site, through their own trucks or through other carriers. Similarly, in some cases, local suppliers also bring materials directly to the Central Stores as per the delivery clause in the purchase order. In all such cases, the basic documents shall be the purchase order copy and/or any other authorized letter/documents such as delivery challan/invoice copy, etc. All such cases shall be attended to by the CRS. CRS shall ensure that the consignments are safely unloaded by employing suitable materials handling devices, wherever possible at the nearest site where it will be required and shall arrange to release the carrier’s vehicles with the least delay, to avoid any detention charges. They shall also take action for the payment of the carrier’s freight bills after due checking of all the required details and certifying the same. In respect of door delivery consignments, the CRS may issue a provisional receipt to the carrier or the agent, if required, by affixing a rubber stamp on the relevant delivery challan indicating the following details as relevant for the particular case:

- Received Packages in sound /damaged condition;
- Weight/contents not checked /checked and found correct

- These suppliers received are subject to our approvals and acceptance after check of quantity, quality and proper functioning.
- This receipt is issued provisionally in token of having received the consignments and shall not be treated as a final acceptance receipt.

Signature of Stores Officer
Central Receiving Section

4.4 Packing and Dispatch of Materials

A requisition for packing /dispatch as per format No.CS:DP:001 shall be completed and forwarded to the stores section for outward dispatch of items.

The packing cell in the CRS shall arrange for packing of all materials meant for outstation dispatches. They shall also arrange for packing other materials sent by Division /Indentors for official purpose on the basis of a request from the latter. Care should be taken to pack the items securely and usual marks such as Handle with Care inflammable etc. depending upon the nature of contents should be displayed on the packages either by affixing labels or by writing. A packing slip as per format No . CS:F:015 duly filled with the relevant details shall be placed inside the package just beneath the top lid. The duplicate of the packing slip shall be kept with the related records as office copy.

1. Dispatch of Materials

All packed consignments and other items which are to be dispatched to out stations shall be dispatched through carriers/railway/airways/post as the case may be with necessary “Dispatch Advice” as per format No. CS:F:016 wherever required. A dispatch register as per format CS:F:018 shall also be maintained for all outstation dispatches. Items to be received back in the organization shall be carefully watched by reviewing the dispatch register entries periodically.

2. Conveyance of Heavy Materials

In case of heavy machinery or bulk materials, which are to be transported to outstations from the centre by truck load (not as part of any purchase order terms) as far as possible the departmental transport shall be utilized. If, however this is not readily available and/or in urgent cases such jobs can be entrusted to approved carriers by Central Stores after ascertaining the tariff etc. wherever the expenses involved are expected to be heavy, transport arrangements should be finalized after inviting competitive quotations with the approval of the Head of the Purchase & Stores division/Senor Stores Officer.

2. Imprest Money Accounting etc.

An imprest shall be maintained by the CRS to meet expenditure on freight charges, wharfage/demurrage, coolly charges, VPP charges and also for affecting cash purchases of materials urgently required for stores wing. The expenditure supported with vouchers shall be submitted at least once a month to the accounts division duly signed by the concerned stores assistant and countersigned /certified by authorized officer of the Stores in the recoument voucher form. An imprest cash book as per format NO. CS:F:025 shall be maintained for recoument of imprest.

1. Cash Receipt Towards Cooly Charges

Proper receipts should be obtained as per format no. CS:F:026 after payment, for accountal and for recoupmnt of imprest. All such cash payments should be approved by an Officer of the Stores not below the rank of Stores Officer.

4.6 Receipt of Goods

All materials collected/cleared and brought to the centre and those materials directly received in the Receiving Section shall be checked on the basis of Goods Transport Note/Invoice /challan/order copy, etc. Such collections shall be received and stored initially in the receipt section which should be separate from the regular holding or other Stores. However, equipment/machinery or bulk items which are to be directly delivered to the divisions can be taken to the respective sites to avoid double handling and necessary paper work completed thereafter without any delay at any rate within 48 hours.

4.6.1 Opening of Consignments and Preliminary Checking

All consignments will be opened and checked by CRS for any visual damages and for the correctness of the quantity with reference to documents like purchase order, packing slip, delivery challan or invoice copy. Full particulars of the supplies shall be entered in the Goods Inward Register as per Format NO. CS:F:003 (Specimen enclosed) and the registration no. (inward serial No.) and other relevant details shall be enclosed on the receiving documents. A “Materials Identification Label” as per details given below shall be tied to the materials for proper identification.

CENTRAL RECEIVING SECTION

1. Inward No. & Date
 2. Brief Description of Materials
 3. Order No. & Date
 4. Indented by (Divn. Etc.)
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4.6.2 Inspection of Materials

After the preliminary check in respect of quantity, the CRS will arrange to get the materials inspected for acceptance by the concerned user Division through the Divisional Stores, as required. For this purpose the CRS will initiate the Materials Arrival Intimation (MAI) to the concerned division. The last copy of the SRV serves the purpose of MAI. The indentor/inspection Group of the concerned Division shall check for the quality and other relevant particulars to satisfy that the materials supplied conform to order specifications and can be accepted and taken to stock. In respect of general stock items (common user items) for which

the central stores is the indenting department such inspection may be done by a senior officer of the Stores who, if necessary, can seek the help of any of the user division also. In case of rejection, the inspection authority shall send an inspection and Test Certificate as per format no. CS:F:006 to the Central Stores. If materials are accepted, the inspection, authorization and receipt columns in the stores receipt voucher (SRV) shall be signed with date wherever applicable by the inspection/authorized/receiving personnel and the completed SRV shall be retransmitted to CRS through Divisional Stores. All rejection on inspection should be duly supported by adequate justification. All inspections should normally be completed within three days from the date of receipt of intimation by the Divisions though in the case of materials which require qualitative test, functional test, etc., the inspection and related formalities are to be completed within seven days. During the absence of the concerned indenter, the Head of the Division/Section shall authorize a person to carryout the inspection to avoid delay. However, it must be ensured that SRVs complete in all respects are forwarded to Accounts within 20 days from the date of receipt of materials at stores.

In cases where purchase order stipulates for payment within specific periods, especially where linked with cash discount, Stores will make special efforts to finalize and send SRVs at least two days ahead of the required time, for arranging payment. Where purchase order stipulates part payment (say 90%) on proof of dispatch of materials and balance on inspection/installation /satisfactory running etc. SRVs need be forwarded to Accounts Officer only for final payment of the balance amount. In cases where 100% advance payment has already been made, the SRVs shall be forwarded to Accounts Officer for adjustment of the pending advance in his books of account.

4.6.3 Pre-Delivery Inspection

Wherever pre-delivery inspection at the supplier's premises is called for as per the purchase order terms, the inspecting authority shall provide a copy of such inspection reports to the CRS for Stores record purposes and also to accounts for suitable action. Similarly, where the orders stipulate approval of samples before effecting full supply, such approval reports should also be sent to stores and accounts.

4.6.4 Discrepancies

Discrepancies, if any, on visual checking shall be promptly reported to the suppliers by the CRS under intimation to Purchase/Indenter/Account. Discrepancies are likely to be due to:-

- Wrong materials supplied
- Shortages/excesses;
- Damaged materials, and
- Defective materials

Discrepancies in case of imported goods shall be immediately reported to Purchase (imports) section. In the case of indigenous supplies all discrepancies shall be clearly noted in a discrepancy register format CS:F:008. Where "Claims Cell" functions separately, a claim as per format No. CS:F:019 will be prepared in the CRS for further action. Outward dispatch of goods under discrepancy and receipt of replacement supply shall be routed through Stores.

4.6.5 Claims

Discrepancies pertaining to consignments which might have been insured by the centres shall be reported to the Insurance Company immediately at any rate within the allowed time limit given

by the Insurance Co. and necessary claim preferred for the same. If required, preliminary claims are to be registered with the Insurance Company pending filling of the final claim. Claims shall also be preferred on carriers within the prescribed time limit with claim bill, etc. The claim bill should be as per format no. CS:F:020.

4.6.6 Transit Losses

Loss of materials either due to non receipt or damage during transit, for the reasons not attributable to supplier/carrier/any employee of ISRO/DOS and which cannot be recovered from any source may be written off in accordance with the prescribed rules and procedures and with the approval of competent authority as per the delegation of powers.

4.6.7 Materials finally rejected shall be kept by the stores and action taken as follows:

- Intimate the supplier as per format CS:F:007
- If the supplier solicits any assistance from the stores for returning the said materials, the same may be extended to him.
- If there is no response from the supplier to such intimation, he may be given a final opportunity in the form of a notice to take delivery of the materials intimating therein that if the supplier does not remove the materials within the time allowed, he shall have no further claim on the materials and the same will be disposed of as deemed fit by the Centre.
- Such materials will be finally disposed of in the best manner possible after taking the approval of the Director, of the Centre/Unit.

In case of rejected imported items, Purchase division shall take up the matter with the suppliers. Purchase division shall also complete customs formalities for returning the items. Stores section shall arrange packing & dispatch of the items as required.

If the rejected imported materials are not to be returned, on getting intimation from purchase, stores shall initiate suitable disposal action.

4.6.8 Preparation of Stores Receipt Vouchers (SRVs) :

CRS shall prepare Stores Receipt Vouchers with relevant details for all materials received from external sources as per format no. CS:F:004 (each SRV shall be given a control serial number for which an SRV control register as per format no. CS:F:005 shall also be maintained by CRS. The last copy titled as "Materials Arrival Intimation" (MAI) should be sent by CRS to the indenter concerned immediately on receipt of materials for arranging speedy inspection. CRS shall thereafter and not in any case beyond two days, send the materials for inspection purposes along with copies of the SRV to the Divisional Stores or to the Central Stores (Holding Section) as the case may be depending on whether the materials are Stock or Non stock items. One copy shall be retained in CRS as control copy. The distribution of the completed SRVs, which should suit the working arrangement of the centres, could be printed in the bottom of the SRV. For this purpose, different colours may be used for each copy of SRVs.

4.6.9 Acceptance of Excess Supplies

Excess supplies already received up to 10% of the ordered quantity can be accepted if in standard packing length of size, under intimation to Purchase Division for issuing suitable amendment. Any excess supplies other than the above may be accepted only after issuance of an amendment to the order by the purchase section.

4.6.10 Delivery Beyond special Test Limit

In case of delivery of materials by the supplier beyond the specified time limit mentioned in the purchase order, materials may be accepted after obtaining necessary amendment/advice from the purchase division and keeping in view the terms and conditions of the purchase order regarding delay in delivery of the materials.

5 STORAGE/CUSTODY AND PRESERVATION

5.1 Stock And Non Stock Items

5.1.1 The materials received in the Centre can be broadly divided in to two categories, viz. (i) Stock items, and (ii) Non stock items.

Stock items are those, which are, considered as general stock materials and are indented and stocked in bulk by the Central Stores for the use of the various divisions in the centre. Non stock items include all items of non consumable and consumable nature. Which are mainly indented by and are ordered for the various divisions /projects themselves for their specific use. These also cover Asset items (including equipment, machinery, furniture, etc.) which are specifically ordered for divisions. The stock items are received, inspected and stocked in the Central Stores for periodical stock transfer to the divisional stores. Non stock items are received by the Central Stores and handed over to the Divisional Stores for proper custody and issue to the Divisions concerned. The central stores shall arrange to circulate a list of all general stock items to be stocked in the Central Stores to all divisional for their information once in a year, i.e. January, so that such items need not be indented by them in the normal course. When stock of such item is not available in Central Stores and at the same time, the Division need them urgently the purchase indents raised by the Divisions need them urgently the purchase indents raised by the divisions shall be certified for non availability by the Central Stores. Also, the central stores will indicate if any alternate materials are available with them in respect of such items for their consideration.

Procurement of common stock items can be done through standardization by constituting a committee. Wherever replacement requirements of office equipment like PCs, printers, photocopying machines, fax machines, etc. are to be processed a committee can be constituted for effecting the purchase on a buy back scheme.

5.1.2 Budget for Stock Items

Purchase of all stock items will be made by the Central Stores in order to avail for the benefit of price concession for bulk purchases to avoid varying purchase prices for different order and also to cut down delays in processing numerous indent. However, budget provision for purchase of stock items will be made by the respective divisions on the basis of their annual requirements. The annual requirements should also be intimated to the Central Stores for consolidating the indents and for taking action for bulk purchases.

5.2 Value Accounts

The Civil Engineering Division of the Department of Space and Engineering Maintenance Division of the Centres should maintain value account of stores required for works as per the provision of Chapter 7 of the Central Public Works Account code.

5.2.1 Custodian of Stock

The Stores Assistants are the custodians of the stock held in their charges and shall be responsible for the same.

5.3 Preservation

Adequate precautions may be taken to avoid deterioration of materials during storage using preservatives. Proper storing methods shall adopt and specific instructions in this regard may be issued from time to time.

5.4 Protection from Fire Hazards

Suitable provision shall be made for protection of materials from fire hazards. Smoking inside the storage area shall be strictly prohibited. No smoking boards shall be displayed at prominent places. Highly inflammable articles shall be kept separately and properly secured.

5.5 Location

All materials shall be stocked in a systematic way so that minimum time is spent in picking out the materials for day to day issues. Thus, each rack and bin in the stores will be identified with a location number, which shall be indicated on the respective stock cards/bin cards.

6. Issue of materials

6.1 The materials which are issued from Central Stores are of two types, viz. (a) Stock items. And (b) Non stock items as has already been explained. Stock items are issued (stock transferred) from Central Stores to Divisional Stores on stock transfer voucher whereas the non stock items which are handed over to Divisional stores simultaneously on receipt at the Central Stores, shall be issued against “Stores Receipt Voucher cum Issue Voucher“ (Format No. CS:F:004).

6.2 Stock of Transfer Voucher

The issue of general stock items from Central Stores to Divisional Stores shall be done in bulk, generally on the monthly basis through a Stock Transfer Voucher (STV) as per Format No. CS:F:013. The indenting Divisional Stores shall prepare the stock transfer voucher and present it to the central stores for the transfer of stock. All STVs thus processed will be given a control number by the central stores. Transfer of stock from one divisional store to another divisional store/central store and one centre to another centre will also be done on the STV forma No. CS:F:013.

6.3 Stores Issue Voucher (SIV)

All materials (other than stock transfer which are usually done in bulk periodically and not daily) shall be issued against proper ‘Stores Issues Vouchers’ (SIVs) as per Format No. CS:F:012. The principle of FIRST-IN-FIRST-OUT shall be followed as far as practicable. Stores Issue Vouchers are to be prepared by the Indentor concerned duly signed by the authorized person. Each division/project shall provide to Central Stores/Divisional Stores a list of such authorized

personnel with their specimen signatures. Any addition/deletion to this shall be communicated to Central Stores/Divisional Stores promptly.

6.4 Issue of Non Stock Items

Issue of non stock items from the Central Stores to Divisional Stores shall be effected through a “Stores Receipt –cum-Issue Voucher’ (SRV) duly filled and signed by authorized personnel. Since issue of such items is a simultaneous process of receipt, no separate Stock Transfer Voucher or Stores Issue Voucher is necessary for these cases.

6.5 Stores Issue Timings

In order to enable the Stores staff to complete the day to day postings on the same day and in any case on the next morning, the issue of materials from Central stores shall be restricted between 10.00 hrs. and 16.00 hrs. However, urgent and unavoidable requirement outside the above hours could be met on special request.

6.6 Asset Items

Asset items are those which have a definite life, intrinsic value and separate entity. Some items which fall under this category are:

Equipment, plant and machinery, machine tools, vehicles, office equipment, furniture and fixtures (such as fans, air-conditions etc.)

Generally all items of the above nature costing above Rs. 10,000 per piece shall be considered as Assets. However, furniture, fixtures and office equipment shall be considered as assets irrespective of value.

1. Non consumable items are those, which neither fall in the category of Asset nor consumables.

2. Numbering and de-numbering Asset Items and transferring of owner ship title in case of old vehicles disposed off

Immediately after acceptance, all Asset items shall be allotted a number which should be painted on it preferably on the sidewall or at the back of the equipment without effecting the aesthetics by the Central Stores/Unit Stores/Divisional Stores. These numbers shall be maintained by the respective divisions for easy identification on later dates. In respect of the items, which are directly delivered to the divisions, the equipment numbers shall be painted by the divisions concerned on receipt of the communication from Stores which will be subsequently verified by stores for updating their books. While disposing off the surplus /unserviceable equipments to outside parties the numbers painted on them should be erased before they are handed over. In case of disposal of vehicles, it should be ensured that the ownership title is transferred to the new buyer in the Certificate of Registration by the Road Transport Authority before the vehicle is handed over.

6.8 Return of Materials to Stores

Any materials returned to Stores shall be returned under a stores return note (SRN) as per format No. CS:014. Materials returned to stores shall be of some monetary value or they should be in support of an item proposed for write off.

2. ACCOUNTING OF MATERIALS

1. All materials which are accepted on inspection shall be taken on charge on appropriate stock cards on the basis of Stores Receipt Vouches prepared by the Central Receiving Section. The materials shall be accounted in the common accepted form of accounting units (metric system), such as KGs, Liters, meters, pairs, numbers, etc. Only the usual quantitative accounting need be done for all transactions. However in the case of receipt entries, unit rate shown in the order also shall be entered in the appropriate column of the stock card.

2. Records

For the proper accounting of materials, records as detailed below may be maintained.

1. Assets Registers

In respect of all Asset items, received and distributed to divisions the central stores shall maintain an "Assets Register" No. CS:F:011. as regards distribution, the equipment number/identification number should be invariably indicated in the remarks column wherever return and issues take place.

The Division/Group Head shall furnish once in a year a list of Asset/Furniture in their custody to the central stores for updating the records and reconciliation for easy physical verification.

Movement/Change of custodian shall be communicated to stores together with proper documents such as handling /taking over reports, transfer request etc., for updating Master Asset register being maintained by Central Stores once in a year.

2. Stock Cards

For accounting purposes of the various transactions in respect of the general stock items the Central Stores shall maintain stock cards as per format no. CS:F:009.1 and 009.2. Where this function is computerized, the stock cards need not be maintained manually. The stock card compresses of two parts. Part I contains relevant information such as details of the materials, source of supply, order and SRV reference, monthly consumption pattern, etc. for managerial information whereas part II reflects quantitative account of all transactions.

The Stores in the Centre/Divisions/Units should ensure that the rate column in proforma no. CS:F:009.1 is duly filled in respect of all supplies received/purchase made. This will facilitate working out the cost of works done on behalf of other departments/agencies and value of stores of the purpose of assessing losses and write off, etc. in production units however, full value account/period inventory should be kept of all items of stores.

3. Bin Cards

In addition to the stock cards, wherever possible, bin cards, which are kept with the materials in the respective racks/bins shall also be maintained as per format No. CS:F:010. The day to day postings in respect of stores receipt/issue transfer should be posted in the bin card immediately after a transaction is effected.

4. Furniture Ledger

Standard furniture items such as tables, chairs, etc. are usually received in bulk quantities and issued/distributed to divisions according to requirement. A furniture ledger as per the assets register format No. CS:F:011 shall be maintained in the central stores.

5. Stock Register at Division/Section

The furniture issued to officers/staff members for their specific use as well as those issued to Divisions/Sections for common use are to be accounted for properly and responsibility for the custody identified.

For furniture issued to officers/offices in the divisions, a Personal Inventory Register (PIR) as per format CS:F:027 shall be maintained by Divisions/Sections as per specimen attached. Separate folios shall be allotted in PIR to each eligible staff member and all furniture issued to him shall be entered in the relevant folios, similarly, for accounting of furniture items issued to division's common use, a Divisional/Sectional Inventory Register as per Format CS:F:011 shall be maintained by the Division/Section, which also serves as Divisional Inventory Register. Periodical dedication conducted in the division shall cover all items accounted in PIR also.

2. DISPOSAL OF OBSOLETE/SURPLUS/UNSERVICEABLE/SCRAP ITEMS

8.1 Surplus, Obsolete and Redundant Materials

Each division shall have to review the materials of different nature held in their division once in a year i.e. in April. Items, which may not be required any longer by the division, should be declared as surplus with the approval of the competent authority. A Proforma may be used for this purpose as per format no. CS:F:005 which may be forwarded to the Central Stores through the Divisional Stores for further action. Such materials will be returned to the Central Stores under a stores return note with the approval of competent authority.

1. Utilization of the surplus stores

The central stores shall once in a year compile the list of surplus items for the centre and explore the possibility of effective utilization of the same by various divisions in the centre. For this purpose items where issues have not taken place for over a year shall be considered as surplus unless there are reasons to treat them otherwise. Further, if the items in stock are far in excess of the average issues/anticipated requirement of the Division/Central Stores for a year, the balance of the stock in excess of the average requirements shall be treated as surplus even though there are issues during the year. In case there is no requirement by any Division in the Centre, such list of surplus items may be circulated if expedient to other ISRO Centres to meet their requirements, if any. In case other Centres of ISRO also do not require the same, such surplus materials shall be disposed of by public auction/tender after obtaining necessary approval from the director of the centre or such authority to whom director may specifically delegate.

2. Unserviceable Items

All unserviceable asset items available in the various divisions shall be listed out and proposals for declaring them as unserviceable may be made by the Head of the Division in the Proforma as per format no. CS:F:023. Such items shall be inspected by a ‘Survey Committee’ to be constituted by Director of the Centre. Thereafter such proposals shall be submitted through Head, purchase & Stores and IFA to the competent authority who is empowered to declare them as unserviceable and also to approve the disposal of the same.; after obtaining necessary approval from the competent authority, the sanction paper in original shall be forwarded by the divisions to the Head Purchase & Stores/Central Stores (CS:F:024) for communicating the sanction to all concerned. The unserviceable materials shall be returned to the central stores with the list and stores return note as per format No. CS:F:014 through the divisional stores. In respect of non asset items sanction of the competent authority for the disposal for the same will be obtained and there will be no inspection by the “Survey Committee”. These items will be returned to central stores as in the case of asset items.

8.3 Loss of Materials and Write Off

Loss of materials may be due to a variety of reasons viz. shortage, damage, spillage, shrinkage, evaporation, theft/pilferage, etc. all such cases whenever detected shall be listed out in the Proforma vide format No. CS:F:022 by the concerned division/group. Approval for write off may be obtained from the competent authority after proper examination and in accordance with the delegation of powers. In such cases also the documents containing the approval in original with the supporting documents shall be forwarded to the Head, Purchase & Stores/Central Stores for communicating the sanction to all concerned.

1. All proposals either for the purpose of declaring the item as unserviceable/surplus /obsolete or for write off should be submitted to the competent authority through the IFA of the centre /project as the case may be,.

2. Disposal of Scrap/Unserviceable Items

Suitable enclosed type scrap dumping yards shall be provided to the Divisional Stores/Central Stores in their vicinity for the collection of scrap materials (metal cuttings, turnings, chipping, bits, etc) generated from various workshops and other Divisions. It is desirable to construct a pair of such bays for each type of scrap so that when one bay is full, fresh dumping can be made in the other bay. The capacity of the bays can be pre-calibrated so that as soon as the bin is full with scrap, The approximate quantity available for action will be readily known to the stores staff scrap of aluminum, stainless steel, mild steel, etc. should be dumped in separate bins/lots. However, the scrap of valuable materials such as copper, brass, molybdenum, bronze etc. which are usually generated in smaller quantity in the workshops should be kept under safe custody of the workshop supervisor in colours code drums of 200 KGs. Capacity (lockable type), each drum being marked with the type of scrap to be stocked. Here again, it will be advisable to keep a pair of drums for each type of scrap so that when one drum is full, it can be handed over the respective stores while the other drum can be used for further collection. Such scrap shall be handed over to the stores be weight under a return note. The scrap accumulation. i.e. metal scraps empties, etc. shall be disposed of by weight/lot/numbers as expedient half yearly or even earlier depending upon the quantum of scrap accumulation. The Divisional Stores shall arrange to intimate the availability of scrap to the Central Stores with relevant details sufficiently in

advance for arranging necessary disposal by public auction/tender. The centres in consolation with IFA may evolve detailed procedure for disposal of scrap/unserviceable materials. In this connection, the provisions of GFRs 123 to 125 and the Government of India instructions there under shall also be followed.

3. Accounting of Surplus and obsolete stores

Items declared as unserviceable/surplus/obsolete by the competent authority could be removed from stock register but they should be accounted for in a separate “Disposal Register” as these items have sale value and a close watch should be kept for the final disposal in accordance with the rules. In order to ensure that these stores fetch good returns, the stores should be protected properly till their removal by the purchaser and the time lag between the declaration of the store as obsolete/surplus/unserviceable and their actual disposal should be minimized.

The details of the disposal of these items by transfer or recoveries made by disposing of these items should be recorded in the disposal register and the amount recovered should be credited to the “Receipt of the Department.”

4. Empties

All empties, which can be disposed of as empties such as drums, gunny bags, polythene/glass carboys, etc. shall also be accounted in a suitable register. Other empties which are of scrap value may be treated as ‘Scrap’.

2. PHYSICAL VERIFICATION OF STORES

1. The physical verification of the stores shall be effected by (i) routine verification of the stores to be carried out by the custodian of the stores and (ii) periodical physical verification by a team.

1. Routine Verification

The Stores Keeper /Store Asst. in charge of stores should check his stock daily covering at least 20 to 25 items or more if possible so that he covers all items in the stock at least once in a year. The idea is to have a sort of continuous stock taking throughout the year. The result of such verification should be recorded and initiated in the stock card/stock ledgers. In case of discrepancies, he shall check with SRVs/SIVs/ other records and reconcile the same under intimation to the higher authorities. Whenever the Stores Asst. /Stores Officer during the course of stock verification of particular items come across difference in the balance of stock card/bin card, the same should be reconciled with proper recording. Besides the routine checks by the custodian of the Stores Officers of the stores shall also conduct surprise checks and record their findings.

2. Periodical Verification

The physical verification of all stores shall be conducted periodically but at least once in every year. Such periodical physical verifications will be conducted preferably between January and March each year by a team under the overall supervision of an officer nominated by the Controller of the Centre. The team shall comprise of a representative each from Accounts Division and Central Stores (persons not connected with the custody or accretion of the stores being verified) and two or three engineers/technical staff who are conversant with various

equipment and materials. Physical verification by the team shall always be made in the presence of the subordinate authority responsible for the custody of the stores or of a responsible person deputed by him. In this connection, the team shall also follow the provision in GFRs 116 to 118.

9.2 Stock Verification Sheets

For the stock verification, stock verification sheets as per format no. CS:F:021 shall be used.

1. Materials to be verified

The physical verification team shall cover the following items.

1. All stock items held in stock including consumable/non consumable/asset items (if any)
2. All asset items distributed to the divisions

2. Discrepancies

If the physical verification reveals discrepancies, the stockholder has to reconcile these. The Stores Officer I/C of the Stores shall investigate in details and submit his report to the head of the purchase and stores division making recommendation for adjustments or any other action required under the circumstances. Final adjustments in the stock card/stock ledger shall be made only after obtaining the orders of the competent authority.

3. OTHER RELATED WORKS

1. Managerial Information System

The central stores shall compile necessary managerial information and forward it to the Head of the Purchase and Stores Division periodically.

2. Training to Personnel

Proper training can be imparted to the staff not only in the work of stores but also in getting sufficient training in respect of the fire fighting and first aid etc.

3. Classification, Codification and Computerization of Stores

1. Classification

In view of the availability of Computer facility in the Centers and in order to retrieve information quickly, it is desirable that computerization of stores is undertaken. For this purpose, proper classification and codification of materials should be evolved in each centre.

2. Codification : For material coding, each centre shall evolve its own materials codes.

3. Out-put information

The following is the common out put information recommended.

(i) Consumable Stores :

Stock Items	Non Stock Items
(a) Monthly Stock balance in Central/Divisional Stores (Stores No. Item Code, Item Description, Quantity)	(a) Frequency of Stores issue with Quantity (half-yearly)
(b) Monthly Unit/Divn/Section wise consumption statement showing the value with progressive total of quantity and value (Divn. SIV ref. Item code, material, quantity, value)	(b) Annual list of non-moving items.
(c) Frequency of stores issues on a monthly basis	(c) Unit/Divn/Section wise monthly statement of non-stock items with progressive total of quantity and value for budgetary purposes
(d) Weekly list of items reaching recorder levels	(d) Yearly stock levels in sub stores with quantity
(e) Quarterly review of stock levels to be maintained by each stores based on the periodical change in consumption pattern	
(f) Review of ABC category items at the end of the year, for next year's classification	

(ii) Asset Items such as equipment, furniture etc.

1. Asset items available in Unit/Divn/Section with quantity value, etc. (Unit/Division, item code, Item description, quantity, value, total value)
2. Category wise list (annual) of each Asset items (such as lathe, Oscilloscope, etc.) in the Centre with distribution
3. Quarterly review statement of asset items, Divn. / Section wise.

PART II

PROCEDURE TO BE FOLLOWED BY THE DIVISIONAL STORES

2. FUNCTIONS AND RESPONSIBILITIES

1. The Divisional Stores shall attend to all the day to day Stores activities of the Divisions, such as receiving/issuing of materials, storage and custody, maintaining appropriate records, expediting inspection of items, arranging quick release of Stores Receipt Vouchers, helping the verification teams in conducting verification expeditiously, co-ordination with the Central Stores, furnishing replies to Audit queries internal movement of materials and other related work.

2. Receipt of Materials

Generally materials are received in the Divisional Stores through two channels.

1. Materials received from Central Stores
2. Materials received direct

1. Materials received from Central Stores

Materials received from Central Stores include

1. All incoming items received as per purchase orders both indigenous and imported against specific indents of the divisions (non stock items). However non-stock items can be kept in stock as reserved stock for a maximum period of two years beyond which such stores shall be reviewed for declaration of surplus stock. Such reservation shall be specifically note down in the remarks column of the stock card.
 2. General stock items drawn periodically from the Central Stores on stock transfer basis.
2. Materials Received Direct

Similarly materials received directly in the Divisional Stores include

1. Materials received or transferred from other Divisions of the Centre or even from outside organization on loan/issue/transfer basis.
2. Locally purchased items by local purchase cell of the purchase wing.
3. Samples called for by indentors from outside parties and received directly by the Divisions (such receipt will be accounted for in a separate register, which will be maintained by the respective Divisional Stores).
4. Free supplies received from outside organization in the division.

3. Receipt of Materials Arrival Intimation (MAI)

On receipt of materials arrival intimation from the Central Stores, for inspection of supplies received for the divisions, the Divisional Stores shall arrange with the indenter/concerned to carry out inspection of the items within three days from the date of receipt of such intimations, for all common items. In case of special items where functional testing, qualitative analysis, etc. are to be carried out, the inspection shall be completed within seven days. All related stores

receipt vouchers received in the Divisional Stores shall be returned to the Central Stores duly signed in the inspection columns by the concerned officials, with necessary inspection and test certificate as per format No. CS:F:006.

4. Registration of Goods

All materials received daily in the Divisional Stores from various sources shall be first entered in a Goods Inward Register as per Format No.DS:F:004 on the basis of stores receipt vouchers/other documents and each entry is given a serial number. This register shall periodically be watched so that all the materials received in the Divisional Stores are properly accounted for as per procedure. This register shall also serve as a review register for the quick release of stores receipt vouchers / expediting inspection of materials.

5. Inspection and final acceptance

The materials received in the Divisional Stores shall be counter checked for quantities by the Divisional Stores and for functional tests by the indenter concerned. In the absence of an indenter, the Divisional Head shall arrange to inspect the item to avoid delay. For items, which are found all right in every respect as per the specifications given in the purchase order, the indenter shall furnish an inspection and test certificate as per Format No. CS:F:006 as well as sign the stores receipt vouchers at the appropriate columns. It is the responsibility of the Divisional Stores to see that the SRVs are sent back to the central stores most expeditiously.

6. Reporting of discrepancies

The instructions contained in paragraphs 4.6.2 to 4.6.4 of part I of this procedure shall be followed while reporting the discrepancies.

7. Receipt from divisions/sections

Materials received on loan or permanent transfer from other Divisions/Section will be checked and accepted on the basis of Stock Transfer Vouchers as per Format No.CS:F:013. Copies of the Stock Transfer Vouchers shall be distributed as shown in the Voucher Form. In case materials are received on loan basis, the same shall be noted in a loan register for watching the return of loan on receipt of fresh stock. In the case of transfer of asset items on permanent basis an extra copy of the "Stock Transfer Vouchers" shall be endorsed to Central Stores for updating the "Assets Registers".

3. ACCOUNTAL OF MATERIALS

1. Stock Card and Stock Ledgers

For the accountal of the materials received in the Divisional Stores either stock card as per format no. CS:F:009.1 and 009.2 or stock ledgers (consumables/non consumables/assets) shall be used in the Divisional Stores. The divisional stock letters (consumable/non consumable/assets) shall be as per format no. DS:F:001, DS:F:002 and DS:F:003 respectively.

2. Asset items are those, which have a definite life, intrinsic value and separate entity. The details are outlined in paragraphs 6.6 & 6.7 of Part I of this procedure.
3. All Asset items issued to the divisions should be entered in a Register to be maintained by the Divisional Head as per proforma vide format no. DS:F:003.

4. ISSUE OF MATERIALS

13.1 All issues of materials in the divisional stores shall only be made against prescribed stores issue vouchers (SIV) as per format no. CS:F:012 duly countersigned by the authorized person in the division. Each Division shall list out the name and specimen signatures authorized persons and any revision in the list shall be duly intimated to the Divisional Stores. The Divisional Stores shall be arranging to keep sufficient quantity of SIV pads and distribute the same to each technical group or section in the division as per requirement. Each group or section in a Division shall use only one SIV pad at a time. SIVs shall be prepared in such a way that all the copies of the set are legible and all over writing shall be avoided. Correction if any is to be authenticated (signed) by the authorized officer of the user division who raised the SIV.

1. Issue of Materials for Fabrication

At times, certain fabrication jobs are entrusted to outside parties for which regular work orders are issued by the Purchase Division. Wherever it is a condition of the purchase order that raw materials are to be issued to the party by the department, the procedure to be followed by the division/divisional stores is as follows;

The materials required for fabrication shall be drawn by the Division strictly in accordance with the quantities given in the “Bill of materials” approved by the fabrication cell as enclosed with the work order. The indenter shall arrange to deliver the material to the fabricator against proper receipt through the divisional stores wherever such divisional stores exist other wise through Central Stores. For outstation fabrications such materials can be dispatched through central stores. The fabricated part/product shall be collected by the indenter after due inspection and such materials shall be taken on charge by the Divisional Stores on appropriate stock cards and issues made against proper SIVs as usual. In cases where issue of materials in standard length, etc. results in issue of excess material over and above the quantities mentioned in the “Bill of materials”, such excess materials shall be obtained back from the fabricator and the same shall be returned to the stores by the indenter under stores return note.

1. Accounting of Stores

Equipment fabricated or assembled within the Centre/Unit with the components /parts drawn from stock shall be taken in to account in stores. A no charge SRV in the present format shall be prepared for the purpose.

2. Posting of transactions

Posting of all transaction such as stores receipt, issue, transfer, return, etc. should be done in the stock card or in the stock ledger as well as in the bin cards during the day itself as far as possible and the stock balance should be struck. All entries are to be initiated by the Store Keeper/Stores Assistant I/c.

3. Filling of SRVs / SIVs

The Stores Receipt Vouchers / Issue Vouchers/ Transfer vouchers / Stores Return Notes, etc. should be filled separately and chronologically for every month.

4. Stores Issue Timing

Issue timing of materials from the Divisional Stores shall be fixed in consultation with the division for enabling the Stores staff to complete their postings/other clerical work daily. For common Divisional Stores, the issue timing shall be from 10 am to 4 pm. However, in emergent cases, issues could be made outside the above hours.

2. STORAGE, PRESERVATION AND SAFE CUSTODY OF STOCK

1. Stores shall be arranged according to the common classification and kept in racks, etc. as applicable. Each item should be arranged neatly and appropriately with suitable location marks. For the proper preservation of materials adequate precaution should be taken to avoid deterioration, spoilage, etc. during storage.
2. It will be the responsibility of the Division concerned to provide adequate furniture and fixtures to the Divisional Stores from their own budget which will be the property of the Divisional. The division shall allocate suitable storage space for accommodating the Divisional Stores.

2. PHYSICAL STOCK VERIFICATION

15.1 Physical verification of the materials (regular, periodical as well as surprise checks) shall be made and the findings recorded in the physical verification sheets as per format no. CS:F:021, The physical verification of stores shall be of two types.

1. Routine verification by the custodian and surprise check by officers of Stores wing, and
2. Periodical physical stock verification by the verification team. The instructions contained in paragraphs 9.1 to 9.4 in part I of these procedures shall be adhered to.

3. SURPLUS AND REDUNDANT STOCK

16.1 The Divisional Stores should periodically review their stock materials and bring out surplus and non moving stock and also items which are no longer required by the divisions and lying in the Stores. Such lists should be prepared once in a year in the month of April in the Proforma as per format no. DS:F:005 and sent to Central stores who will explore the possibility of utilizing same in the Divisions /Projects of the Centre. In this connection, provisions of GFRs 119 and 124 may also be kept in view.

4. LOSS OF MATERIALS AND WRITE OFF

1. Loss due to the Negligence of Employees

Losses caused due to the negligence of employees are liable to be recovered from them. The head of the division shall send to the competent authority specific recommendations for recovery / write off etc. in such cases after proper investigation.

2. In all cases of loss not covered under para 17.1 action is to be taken as detailed in para 8.3 of part I of this procedure. Reference is also invited to the provisions of GFRs 121, 122, 123 and 124 in this connection.

5. ON THE CLOSURE/CREATION OF DIVISIONS

18.1 When it is decided to close down a Division/Project, the concerned Division should list out all asset items and send such lists to planning/system group (like PPEG who co-ordinates on budgetary matters) with copy to Central Stores for possible effective utilization of equipment by other divisions in the Centre. In the case of consumable item, which can be used, the same should be returned to the stores under a stores return note as usual. In case a new Division is created necessary intimation shall be given to Central Stores for further action towards issue and account of stores to that Division.

PART III

6. GENERAL

1. Transfer of charge of stores

Whenever there is a change in the incumbency of the custodian of Stores, there shall be a handing over/taking over of the charge of stock, stores records, keys, etc. recorded in a proper manner.

2. Security

Adequate provision for security of the entire stores is extremely essential. Measures taken should include :

1. Easy segregation of the storage section from other offices;
2. Only one outlet from the storage area (as far as possible);
3. A continuous watch over the various entrances and exits and ensuring entry only of duly authorized personnel
4. Proper closing and opening of the storage section, by duly authorized staff;
5. Dispatch of material with a covering documents from duly authorize staff

3. Fire Protection

Safe guarded with appropriate type, size and numbers of approved fire extinguishes fitted in easily approachable locations.

4. Updating General Stock Items

Based on the consumption pattern, frequency of issues and general demand for the various materials, many items from the non stock category shall be brought to general stock items. Division/divisional Stores shall inform central stores about the inclusion of such items in the general stock list.

5. The officers of the Central Stores shall have access to the Divisional Stores to conduct surprise checks to find out whether the procedure are followed correctly and records are maintained in the proper manner. Head Purchase and Stores should ensure that such checks are conducted at least once in three months.

7. DELEGATION OF POWERS

1. Financial power to Stores Officers relating to activities viz. freight, demurrage, repairs etc. shall be sub delegated by the respective Centre/Unit Directors as deemed fit and necessary.
2. The sale order approval powers of various authorities for items sold out/disposed off by auction/tenders etc. will be exercised as follows:

Asst. Stores Officer:	up to Rs. 25,000/-
Stores Officer	up to Rs. 50,000
Senior Stores Officer	up to Rs. 2,00,000
Head Purchase & Stores	up to Rs. 5,00,000
Controller	Above Rs. 5,00,000

In case any functionaries do not exist in any units the powers relating to that functionary will be exercised by next higher authority.

All sale orders valuing above Rs. 1,00,000 are to be pre audited before release.

8. DEVIATIONS

Where deviations from the prescribed stores procedure are considered necessary, prior approval of the Director of the Centre should be obtained by furnishing sufficient justification for such deviations and the reasons thereof should be recorded. All such proposals should be routed to the Director of the Center /Unit through the IFA.

LIST OF FORMTS TO BE USED IN CENTRAL STORES

1) Railway Receipt Register	-	CS:F:001
2) Goods Transport Note (GTN)	-	CS:F:002
3) Goods Inward Register	-	CS:F:003
4) Stores Receipt Voucher / Stores Issue Voucher	-	CS:F:004
5) S. R. V. Control Register	-	CS:F:005
6) Inspection & Functional Test Report	-	CS:F:006
7) Rejection/Discrepancy Report	-	CS:F:007
8) Rejection/Discrepancy Register	-	CS:F:008
9) (a) Stock Card (Part I)	-	CS:F:009.1
(b) Stock Card (Part II)	-	CS:F:009.2
10) Bin Card	-	CS:F:0010
11) Asset Register	-	CS:F:0011
12) Stores Issue Voucher	-	CS:F:0012
13) Stock Transfer Voucher	-	CS:F:0013
14) Stores Return Note	-	CS:F:0014
15) Packing Slip	-	CS:F:0015
16) Despatch Advice	-	CS:F:0016
17) Dispatch Register	-	CS:F:0018
18) Claim Form	-	CS:F:0019
19) Claim Bill	-	CS:F:0020
20) Stock Verification Sheet	-	CS:F:0021
21) Proforma for examining proposals for write-off of Stores	-	CS:F:0022
22) Proforma for examining proposals for declaring equipment or materials as unserviceable, obsolete or surplus	-	CS:F:0023
23) Proforma for communication of approval of the competent authority declaring the stores as Surplus/obsolete/unserviceable/contaminated and ordering their disposal	-	CS:F:0024
24) Imprest Cash Amount	-	CS:F:0025
25) Receipt	-	CS:F:0026

LIST OF FORMATS TO BE USED IN DIVISIONAL STORES

1) Divisional Stock Ledger (Consumable)	-	DS:F:001
2) Divisional Stock Ledger (Non-consumable)	-	DS:F:002
3) Divisional Asset Register	-	DS:F:003
4) Goods Inward Register	-	DS:F:004
5) Proforma to be completed in respect of items to be declared surplus	-	DS:F:005