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Manual of
Stores system

Volume - 01

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Chittagong
March 30, 1986

The Chief Finance & Accounts Officer
The Chittagong Port Authority
Bandar Bhaban
Chittagong.

Dear Sir,

Re: Accounting and Finance and Tariff
Services (Phase-II), Section-II, Accounting.

Enclosed please find herewith 50 printed copies of Manual on Fixed Assets Accounting System (Volume-II). This completes our works relating to the assignment mentioned above.

We take this opportunity to express our heartfelt gratitude to the CPA personnel for extending their co-operation in completing this part of the assignment successfully. Our special thanks to Mr. K.R. Zaman the then Member (Finance), Mr. Ali Azam, CF & AO, Mr. S. Hossain, Chief Auditor, Mr. N.I. Majumder, Sr. Accounts Officer and Mr. K.R. Alam, Sr. Procurement Officer for extending their sincere help in designing and/or implementing our revised system(s).

Thanking you once again.

Yours faithfully,


(A. SIDDIQUI)
Director.

Encls: as stated.

hrd.

B.R. NO. 1414 dt. 3-5-86 (SOL-11)

THE CHITTAGONG PORT AUTHORITY

CHITTAGONG PORT DEVELOPMENT PROJECT
(UNDER IDA CREDIT NO. 1124-BD TA IV)

ACCOUNTING, FINANCE AND TARIFF SERVICES
PHASE-II, SECTION-II : ACCOUNTING

MANUAL ON STORES SYSTEM VOLUME-I

EWP ASSOCIATES
IN ASSOCIATION WITH
PRICE WATERHOUSE ASSOCIATES PTY.

May, 1985.

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CHAPTER—I

INTRODUCTION AND TERMS OF REFERENCE

1.00 INTRODUCTION

1.01 Maunsell Consultants in association with EWP Associates and Price Waterhouse Associates submitted their Phase I Report on 21st April, 1981 on 'Accounting and Financial Services and Tariff Structure' to CPA. CPA management felt the necessity of implementing the Report of Phase I. This called for a separate assignment which was commenced on 5th April, 1984 after entering into contract dated 24th October, 1983 as Phase II.

1.02 Stores purchase of CPA involves a considerable amount of expenditure. The control and management of stores, therefore, are of great importance to management. An effective control and management depends to a large extent, upon efficient purchasing, storage, and consumption. Each additional unit carried in store involves some additional costs. Effective stores management is essential so as to operate within an integrated and well co-ordinated system whereby the management resolves to minimise total costs and manages stores at predetermined levels to stabilize investments in stores. Besides, CPA is going to introduce cost-based tariff which makes it necessary to design an improved stores system in accordance with Revised Accounting System.

1.03 The Martial Law Committee has recommended a Central Store for CPA with two wings-Procurement and Storing. Controller of Store is the head of Central Store while Sr. Procurement Officer and Sr. Store Officer are respectively responsible for the two wings. The functions of procurement, storing as well as accounting are centralised. However, Executive Departments will be responsible for procurement and storing of some store items like Boulders, Medicine, Cement, Bricks etc. This has been decided after discussion with CPA to facilitate practical performance of work.

1.04 In line with the Revised Accounting System and the functions mentioned in 1.03, procedures for stores procurement, storing, consumption and accounting have been drawn up and relevant forms have been designed/modified by the Consultants.

The stores system in the following chapter deals with :

- (i) Procedures for stores procurement, receiving, inspection and storing.
- (ii) Procedures of issue, transfer and accounting of stores items.
- (iii) Other related aspects such as Coding, Quantitative Techniques for Stores Planning and Control etc.

The system also outlines :

- (i) Use of forms and records necessary for financial accounting as well as those necessary for costing purposes.
- (ii) Physical verification of stores and reconciliation.
- (iii) Statistical summaries.

1.05 The procedures and documentations set out in this Manual should not be treated as rigid set of "rules" to be followed for all times to come; rather it should be reviewed at regular intervals to meet changing situations whenever arising.

2.00 TERMS OF REFERENCE

- 2.01 The terms of reference per Phase II Contract was "to recommend procedures for streamlining of stores purchases and issues".
- 2.02 The various aspects of the above Terms of Reference have been covered in the Chapters which follow.

CHAPTER - II

DEFINITION AND TERMINOLOGY

1.00 MEANING OF STORES

1.01 "Stores" is a general term describing goods which are held in store house and stock yards. CPA requires stores for the maintenance of its equipments and vessels and also for conducting its administrative activities. Therefore, the goods which will be procured with the above objectives are termed as 'Stores', in the context of CPA. 'Stores' also covers 'Scraps' and 'Empties'. This definition brings within its ambit boulders and medicines which are not treated as "Stores items" by CPA at present. (b)

1.02 "Scrap" denotes stores items which have lost their utility in their original forms. These are such items as will no longer be useful for the purpose for which they were originally purchased and these will be best disposed off either by auction sale or by other special means. Scraps also cover odds & ends of metal, sweepings, etc. Scraps which can be reused for other purposes shall be kept and recorded separately.

1.03 "Empties" mean empty containers such as packing cases, barrels, drums etc. The empties should be maintained by the Central Store under the classification of serviceable and unserviceable. Unserviceable empties should be classed as scrap under the relevant headings.

2.00 CLASSIFICATION OF STORES

2.01 Proper classification of all stores items is essential for easy identification and effective accounting. CPA's existing classification is neither based on the nature of the items, nor, on purpose of their use. All stores items have been re-arranged under the following classifications as against the existing classifications :

<u>Existing Classification</u>	<u>Revised Classification</u>
Forms and Stationery	Printing, Stationery and Forms
Uniforms	Liveries and uniforms

Motor and Spare Parts	Auto and Mechanical Equipment Spares.
Small Stores, Tools and Plants	Vessels and Crafts Spares.
	Loose Tools and Instruments.
	Hardware, Metal and Sanitary Fittings.
	Mooring Materials.
Electrical Stores	Electrical Stores.
Timber and Building Material	Construction Materials.
Paints	Paints, Varnishes and Chemicals.
Fuel	Fuel, Oil and Lubricants.
—	Boulders.
—	Medicines.
General	General.

Medicines and Boulders have been treated as store items for control purpose. But storing will be done as per existing practice.

2.02 Most of the classifications cited above are self explanatory as to the nature and type of stores items to be contained therein. However, the following has been considered for a brief explanation.

AUTO AND MECHANICAL EQUIPMENT SPARES : This group will include spares of cars, buses, trucks, ambulance, cargo handling and mechanical equipments etc.

VESSELS AND CRAFTS SPARES : Spare Parts of all vessels and floating crafts mainly used by Marine Workshop will be included under this group.

LOOSE TOOLS AND INSTRUMENTS : It will cover loose tools and instruments used mainly in Workshops and other areas. It will also include medical, surgical and sundry instruments of comparatively low value and short longevity.

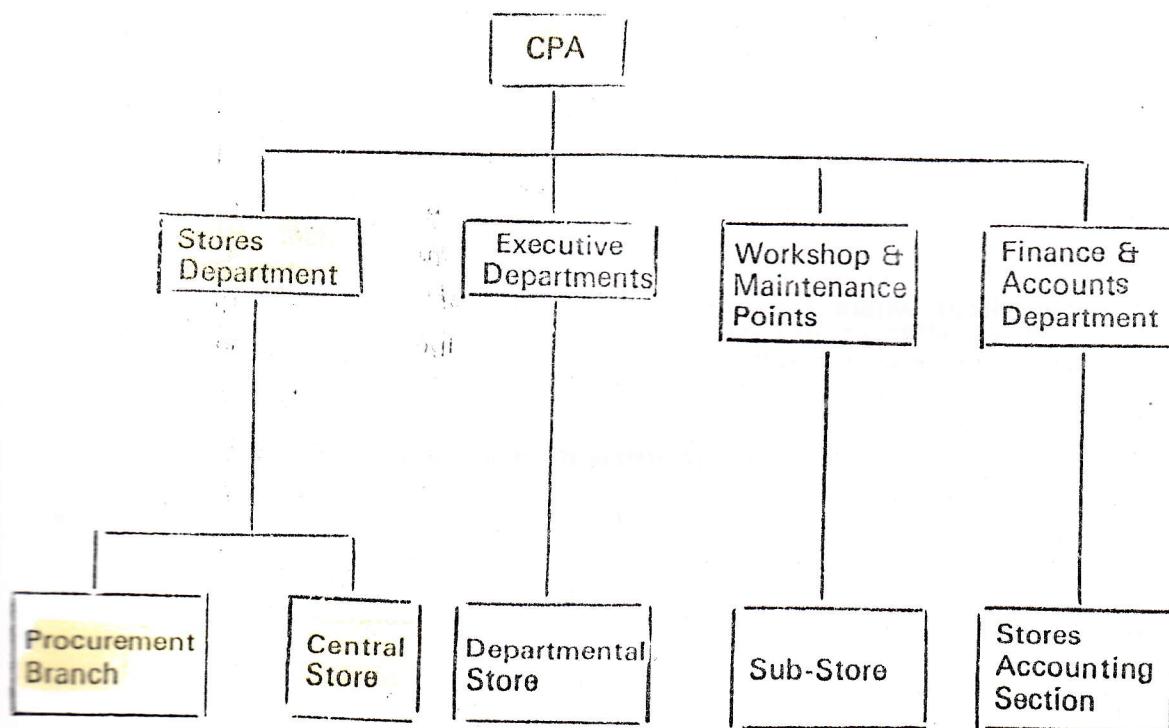
GENERAL : This group will include all items which are not included in other groups. Usually items of consumable nature will be recorded under this group.

CHAPTER- III

ORGANISATIONAL SET UP OF STORES

✓ 1.01 Detailed procedures and necessary documentations for stores procurement, storing, consumption and accounting contained in this Manual have been drawn up on the basis of M. L. Committee Organisational Set-up. Under the set-up the main operation relating to stores will be performed through Stores Department having the branches-Procurement Branch and Central Store. Central Store will store all the items with certain exceptions like Medicines, Boulders, Mooring Materials, Cement, Bricks, Sand etc. which are to be procured and stored by the Executive Departments. However, the various Workshops and Maintenance Points (Civil/Electrical) will maintain Sub-Store for storing items for a limited period, say, for seven days, more or less on imprest basis. Procurement Branch and Stores Accounting Section will continue their existing functions.

1.02 An Organogram in connection with stores procurement, storing and accounting is illustrated below :



Executive departments include those departments which procure, store as well as consume the store items.

1.03 An outline of the functions of each of the above are as follows :

STORES DEPARTMENT

- ✓ To be responsible for Procurement and Storing of all stores items, except certain items as stated above.
- To make stores budget and arrange for necessary funds.
- To do stores functions more economically and efficiently.
- To make available a balanced flow of stores items to various departments/sections to meet their demand.
- To prepare and analyse report/statement on stores.
- To co-operate with other departments to give and receive information so that the service is efficient.
- To initiate proper training of the stores personnel.
- Any other activity as assigned by the higher authority of CPA from time to time.

PROCUREMENT BRANCH

- To keep in touch with the sources of stores supply and obtain information in connection with stores purchase.
- To assist in planning and forecasting the stores purchase.
- To decide from where the stores should be purchased.
- To make most advantageous arrangement possible for the economic purchase of stores.
- To observe Tender/Quotations formalities for selecting suitable source of supply.
- To collect right quantity at the right time to fit the CPA's demand.
- To maintain books and records properly arising in connection with the stores purchase.

- To provide with necessary information as and when required from time to time.
- To do all other functions as assigned by the higher authority.

CENTRAL STORE

- To be responsible for storing all stores items (except certain items as stated earlier).
- To co-ordinate with all consuming departments so as to collect annual forecast of stores.
- To arrange meeting for final allocation of stores.
- To plan and control stores purchase as to how much to purchase and when to purchase.
- To inform all matters effecting stores which may be of interest to the management.
- To direct and control keeping of stores under proper classification, location, recording, etc.
- To prepare, analyse report/ statement on stores receipts, cosumption and balance periodically.
- To ensure proper system of perpetual inventory and periodical inventory control.
- To maintain proper books and records of receipts, issues, transfers and balances of stores.
- To do any other works assigned to them as and when required.

SUB-STORE

- To keep stores items for a short period.
- To ascertain the periodical demand of stores on the basis of previous consumption or available information from the Consuming Units.

- To collect stores from the Central Store as per demand/estimate.
- To issue stores on proper authorization for maintenance work.
- To ensure proper storing and take measures against all sorts of losses of stores.
- To maintain records of receipts and consumption of stores.
- To send periodical consumption report to Stores Accounting Section through Central Store.
- To do any other work as and when required.

EXECUTIVE DEPARTMENT

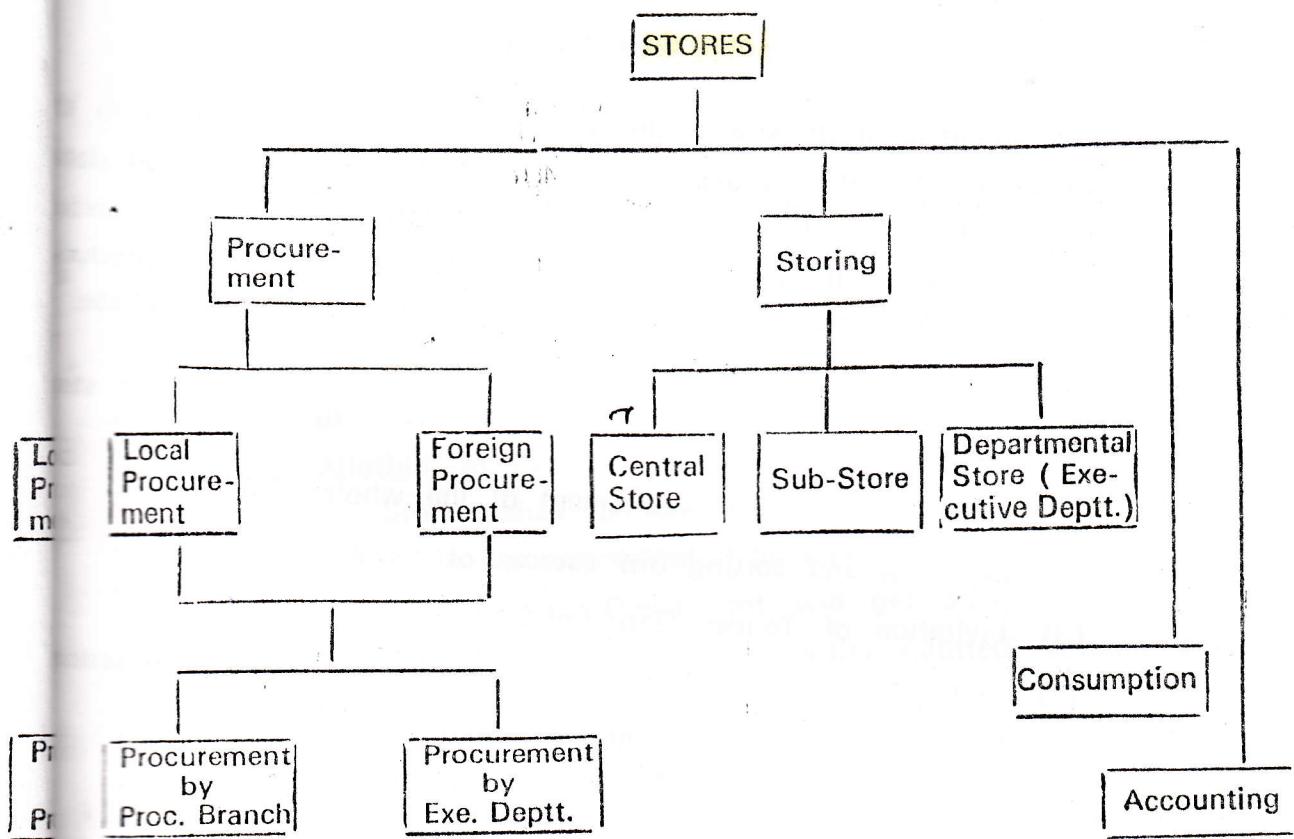
- To forecast the annual requirements of the stores (Medicines, Boulders, etc.) which are to be departmentally procured.
- To obtain sanction from the appropriate authority.
- To procure the stores after observing the purchase formalities.
- To ensure the procurement of the right quantity at the right time in economical way.
- To store the goods properly.
- To maintain books and records of purchase and consumption.
- To send monthly Stores Consumption Report to Stores Accounting Section for accounting purpose.
- To send Stores Receiving Report (SRR) to Stores Accounting Section after observing store receiving and inspection formalities.
- To do any other job as required by the Authority from time to time for stores purpose.

STORES ACCOUNTING SECTION

- To be responsible for proper accounting of stores receiving, consumption and balance in both quantity and value.
- To receive and analyse the Stores Consumption Report after putting value so as to arrive at cost centre-wise and expenditure head-wise stores consumption.

- To ensure proper verification of the bills received from the suppliers for final settlement.
- To maintain books and records properly.
- To provide necessary information to Books and Budget Section regarding stores receiving and consumption.
- Any other activity as and when assigned.

1. 1.04 A functional organogram regarding stores procurement, storing, consumption and accounting has been drawn out below :



CHAPTER - IV

PROCUREMENT OF STORES

1.00 SHORT REVIEW OF EXISTING AND REVISED SYSTEM

1.01 Presently both local and foreign purchases are made centrally by the Procurement Branch with certain exceptions like Medicines, Boulders etc. which are procured directly by the Executive Departments. The Consultants are of the opinion that this practice may be continued. Executive Departments will procure Medicines, Boulders, Mooring Materials, Bricks, Cement, Sand etc. duly approved by the Authority.

1.02 For procurement of stores, the existing procedures contained in the Purchase Manual approved vide Board's Resolution No. 154 dated 13.1.1979 will be followed by the Procurement personnel with certain amendments in the existing documentations. This Manual reproduces the important aspects only of the existing procedure of purchase.

In order to ensure proper purchase of stores, the following steps shall be taken :

- (1) Forecast of annual requirement of the whole CPA.
- (2) Exploring and sorting out sources of supply.
- (3) Invitation of Tenders/Quotations.
- (4) Preparation of Comparative Statement of the Tenders/Quotations.
- (5) Selection of suitable panel of Suppliers.
- (6) Follow up delivery.

2.00 FORECAST OF ANNUAL REQUIREMENT

2.01 Budgetary Control System (presently in operation in CPA) calls for preparation of departmental stores budget. For this, the different departments at the beginning of the year will submit 'Annual Forecast of Stores' (Annexure: 'A') in two copies, one copy of which will be sent to the Central Store.

In preparing this document, departmental heads may collect necessary annual demand from their respective Consuming points or from Sub-Stores using relevant columns of the same format.

On receiving the Annual Forecast of Stores from the various departments, Central Store will prepare 'Summary of Annual Forecast of Stores' (Annexure: 'B') for the items used in more than one department, and will make necessary arrangement for a meeting between the following members to review the forecast of various departments and to make allocations :

- Controller of Stores
- Senior Procurement Officer
- Senior Store Officer
- Head of the Consuming Department/Senior Officer of the Consuming Department
- Senior Officer from Finance & Accounts Department
- Senior Officer from Audit Department

The Committee will decide the reasonable requirement considering past three years' average consumptions and any changes in future positions of a particular department and will fill up the column designated 'Quantity Allotted' in the Annual Forecast of Stores. Copy of Annual Forecast of Stores shall be sent to the members of the Committee well before the commencement of the meeting. Every member of the Committee and the accounts Department will get a copy of annual Forecast of Stores after filling up the 'Quantity Allotted' column signed by the Committee.

3.00 EXPLORING AND SORTING OUT SOURCES OF SUPPLY

The stores items are procured both locally and from foreign countries depending on their availability and suitability of the requirement. However, the policy of CPA is to make Purchase of stores in such a way as to encourage development of the industries of the country to the utmost possible extent consistent with the economy and efficiency. In order to give effect to the above policy, preference in making Purchases will be given to goods produced, wholly or partly in

Bangladesh. But care should be taken that the quality of the product is sufficiently good for the purpose. The Procurement Branch will procure the stores by adopting either of the following methods except for the following :

- (i) Fuel, Oil and Lubricants.
- (ii) Such other commodities as may be produced/sold by Govt. owned/managed organisation/Corporation and which are ordered to be purchased directly from them.

1. OPEN TENDER SYSTEM: Under this system the approved Contractors are invited to give offer for supplying required items through public advertisement in the most open and public manner possible. Tender received from an unknown firm which appears to be satisfactory should be considered on verification in a proper manner of the firm's position. International Tender will be invited for the items to be procured from abroad. Open Tender System will not be applicable in the following cases :

- (i) Where estimated value of items in a Purchase Requisition is upto Tk. 50,000/-.
- (ii) In such other cases where Open Tender System is not justified on the ground of emergency need, single producer/supplier and the like.

Cost of Tender Schedule will be decided by the management from time to time on the estimated value of supplies.

2. LIMITED TENDER SYSTEM: This system is applicable for stores manufactured in the country by a few firms like Marine Paints and for such other stores, the estimated value of which do not exceed Tk.50,000/- against any single Purchase Requisition. In such a case, quotations for supply of stores shall be invited from the enlisted Suppliers. For this, Procurement Branch will maintain an approved list of Suppliers which should be extensive enough to ensure that a sufficient number of Suppliers are available for the stores required by the Authority.

ENLISTMENT OF SUPPLIERS

Notice of enlistment should be advertised through daily newspaper. Detail terms and conditions shall be issued by the Senior Procurement Officer from time to time. The procedures for enlistment shall be adopted as suggested below :

- (i) The Authority shall enlist a supplier for a period of twelve months ending 30th June.
- (ii) The Authority, however, shall reserve the right to remove any firm from its list of suppliers if the dealings of the firm proves unsatisfactory. For this, necessary formalities should be observed.
- (iii) Such enlistment will require enlistment fee (not refundable) and security deposit (refundable) for each group of item as decided by the management from time to time.

A firm to be enlisted should fulfil the conditions as under :

- (a) That it is a bonafied business concern.
- (b) That it is duly registered with Income Tax Authority.
- (c) That it holds valid Trade Licence.
- (d) That it was never found in blacklist maintained by CPA or any other Government Agency or Autonomous Body.
- (e) That its past performance with the Authority was fair, honest and satisfactory.
- (f) That it has Bank Solvency Certificate.
- (g) Any other points which may be considered in the best interest of the Authority.

The Authority may forfeit the entire or a part of the 'Security Money' with or without giving any notice on any of the following grounds :

- (a) Failure to supply stores within the date and time mentioned in purchase order.
- (b) Supply of inferior quality of stores and/or such stores which do not conform to the quality/specification noted in the Purchase Order resulting in loss to the Authority.

- (c) Attempt to make short supply.
- (d) Indulging in any fraudulent activity.
- (e) Any other activities which may be considered against the interest of the Authority.

When whole or part of the 'Security Money' is forfeited, the Supplier concerned shall be informed thereabout. Authority's decision, however, shall be the final and binding upon the Supplier concerned.

3. **EMERGENCY PURCHASE** : Where time available and circumstances do not permit purchase of stores on open Tender System or Limited Tender system, emergency purchase may be made. This procedures may be allowed on the following grounds :

- (a) Suppliers do not meet specifications as laid out in Tender.
- (b) Emergency need.
- (c) Suppliers do not respond.
- (d) Wide variation in price.
- (e) Any other circumstances where emergency purchase is advantageous.

Procedures for emergency purchase is outlined in Para-11.00 of this chapter.

4. **PURCHASE BY NEGOTIATION** : Purchase by Negotiation, as a general rule, is not desirable. But if circumstances is such that it is more advantageous to procure stores through negotiation, then such purchase may be made. The method may be advantageous in the following situations :

- (a) Where a little cost information is available in respect of purchase involving equipment of specialised or complicated nature.
- (b) Where Purchase price is fixed by any Authority.

- (c) Where quotations submitted by the Suppliers are not satisfactory as to price, conditions or warranties.
- (d) When the lowest price is desired to be reduced further.
- (e) Any other situations where negotiation is deemed essential.

Besides, within the contract period, stores required in excess of the quantity contracted for, may be procured through repeat order, provided, such excess quantity is not sufficiently large to justify the invitation of fresh tender. Such an order may be placed on the same terms and conditions as the previous Purchase Order when to the best of the knowledge of the Procurement Branch prices have not fallen since the last purchase.

4.00 TENDER/QUOTATION PROCEDURES

Procurement Branch, on intimation from Central Store for purchase of stores, will proceed to procure the stores through Tender/Quotations or Spot Quotation as the case may be. As earlier mentioned, quotations shall be invited for supply of stores involving an estimated expenditure not exceeding Tk.50,000/- against any single Purchase Requisition from all enlisted suppliers. When the estimated expenditure exceeds that amount, it should be made through Open Tender if not otherwise directed demanding the situation.

TENDER NOTICE

Procurement Branch, through tender notice, will intimate the interested suppliers about the requirement of stores. Tender notice shall contain :

- (i) Time and place when the Document's can be seen and Tender Schedule can be obtained and also the amount, if any, to be paid for such forms or documents.
- (ii) Place, time, date and mode of submission as well as opening of tenders.

- (iii) The right of the management for acceptance or rejection of tenders.
- (iv) Detail description of stores along with approximate demand.
- (v) The amount of earnest money.

PUBLICITY OF TENDER NOTICE

For Open Tender, notice should be advertised in the daily leading newspapers through the Public Relation Branch in accordance with the instructions from the competent authority. For Limited Tender, all enquiries should be despatched to the enlisted suppliers. The list of enlisted suppliers to whom enquiries have been sent should be signed by the despatch clerk and placed on the purchase case file to review the response of the suppliers. One copy of Tender Notice and Tender Schedule should be displayed on the Notice Board of the Procurement Branch. Adequate time shall be provided in the Tender Notice so that sufficient suppliers may participate.

TENDER SCHEDULE

Tender Schedule constitutes the basis for the supplier's offer to deliver the stores in accordance with technical specification and on terms and conditions laid down therein. It should be designed in such a way so that all necessary information is obtained. Tender Schedule shall state inter-alia.

- (a) Description of stores along with approximate demand.
- (b) Place, where stores are to be delivered.
- (c) Period within which the delivery is to be completed.
- (d) Who will bear the incidental charges for delivery of stores.
- (e) The amount of earnest money to accompany the tender and the nature of security deposit required in the case of an accepted tender. The earnest money should be sufficiently large to be a security against loss, if any, from the contract. The earnest money should be in Pay Order/Challan as far as practicable.

- (f) Validity period of the supply against the quoted price.
- (g) With whom or what Authority the acceptance of tender will rest.
- (h) Rate of penal charges in case of failure to supply the ordered quantity within the stipulated time.
- (i) Tenders should not contain any erasing or alteration for avoiding discrepancies which may arise from such practices.
- (j) Any other conditions which deem necessary from time to time to save the CPA's interest.

RECEIVING AND OPENING OF TENDER

In response to advertisement in the press or limited invitations, all tenders of whatever value shall be submitted by the tenderers in sealed covers, stating tender number with date and time of opening on the cover. This may be put in the 'Tender Box' maintained at Procurement Branch duly sealed or sent by registered post with A/D. All tenders received by post shall be put in the Tender Box. The key of the Tender Box shall remain in the custody of the Senior Procurement Officer.

On the appointed date all Tenders/Quotations shall be opened before the members of the Tender Committee. The Committee comprising three members from the following departments will be responsible for proper verification of the tenders :

- Store Department (Procurement Branch)
- Finance & Accounts Department
- User Department (where necessary)

The representative of the Tenderer may also be present there at the time of opening of Tender.

However, exemption from furnishing security deposit/earnest money may be granted by the competent authority in case of foreign suppliers for occasional orders and also in case of local suppliers in exceptional circumstances. Bank Guarantee furnished as security deposit/earnest money should be unconditional and valid for a period upto three months from the date of expiry of contracted period. The security money will be deposited by the party through Challan and duly accounted for in the respective head of the General Ledger.

7.00 PROCUREMENT

7.01 On the basis of Annual Forecast of Stores, the Central Store will be responsible for planning the stores purchase as to :

- (i) How much should be ordered.
- (ii) When should it be ordered.

To come to an accurate decision as to quantity and timing of placing an order, Central Store should be guided by 'Quantitative Techniques for Stores Planning and Control' (Chapter - XI). The guiding principles of stores procurement are that :

- (i) It would neither disrupt the operational activity.
- (ii) Nor it would unnecessarily block funds.

Considering the above, Central Store will initiate purchase through 'Purchase Requisition' (Annexure - 'D'). When stores are required to be purchased, Purchase Requisition shall be prepared in two copies; original copy to be sent to Procurement Branch requesting them to Purchase and the duplicate copy to be retained. Some of the columns of Purchase Requisition are explained below :

1. Budget Control (in units)

- (a) Provision for the period - quantity budgeted in respect of an item for the period (year) will be filled up in this column.

- (b) Purchased to-date - Quantity purchased in respect of an item to this date of making Purchase Requisition.
- (c) Budget available - Column (a) Less Column (b) noted above.

2. Remaining balance - Column (c) noted above less quantity requisitioned for an item through this Requisition.

Remarks Column in Purchase Requisition should contain the reasons for occasional/emergency purchase.

7.02 The responsibility for making purchase of all stores items, with the exception of certain items, lies with the Procurement Branch. The Procurement Branch is to ensure that stores are purchased :

- (i) in right quantities as requisitioned by Central Store.
- (ii) at right prices
- (iii) of the right quality (type)
- (iv) from the right suppliers, and
- (v) at the right time.

To conform to the requirements, Procurement Branch will follow the Tender/Quotation formalities properly.

On receiving the Purchase Requisition from the Central Store, Procurement Branch will prepare 'Purchase Proposal' (Annexure: 'E') in three copies for seeking financial concurrence and finally for obtaining sanction from the competent authority. All the copies will be sent to Finance & Accounts Department for financial views. After obtaining favourable views and on completion of the Tender/Quotation formalities, Procurement Branch will send the Purchase Proposal mentioning the name of supplier along with comparative statement to the sanctioning authority for final approval. The distribution of the copies of the Purchase Proposal, after approval, will be as under :

- Original to Stores Accounting Section.
- Duplicate to Receipts and Inspection Section.
- Triplicate will be retained and filed by the Procurement Branch.

The following points are to be noted in the Purchase Proposal :
"Reasons for Purchase" — The space is provided for mentioning the reasons for occasional/emergency purchase which will be available in the Purchase Requisition.

"Suppliers Name" will be put on final acceptance of Tender/Quotation.

"Annual Allotment" will be available in Summary of Annual Forecast of Stores.

7.03 GUIDING PRINCIPLES FOR THE PURCHASE

The following guiding principles should be followed in purchasing stores for CPA :

- (i) The purchases must be speedy and at a competitive price consistent with the specifications/samples/drawings furnished by the Central Store.
- (ii) It must be made in the most economical manner in accordance with the laid down procedures against specific demand.
- (iii) Specialised knowledge, skills and procedures should be exercised in efficient and economic procurement particularly as regards current prices, quality and deliveries of stores from both local and foreign sources.
- (iv) Foreign purchase should be conducted, if possible, through a Local Agent (Registered in Bangladesh) in order to avoid payment of agency commission in foreign currency.

(v) Purchase Policy of CPA should encourage Local Industries with a view to promoting indigenous production of CPA's requirements.

7.04 PURCHASE PREFERENCE

Keeping in view the policy of CPA to encourage development of indigenous industries, preference will be given in the following orders in making purchase of stores.

Firstly, to articles which are produced in Bangladesh in the form of raw materials or are manufactured in Bangladesh from raw materials produced in Bangladesh provided the quality is sufficiently good for the purpose.

Secondly, to articles wholly or partially manufactured in Bangladesh from imported materials provided that the quality is sufficiently good for the purpose.

Thirdly, to articles of foreign manufactured held in store in Bangladesh provided that they are of suitable type and requisite quality.

Fourthly, to articles manufactured abroad which is needed to be specially imported.

The above preference is to be accorded after considering the price of the products.

7.05 After having obtained the sanction, Procurement Branch will prepare 'Purchase Order' (Annexure : 'F') in five copies, the distribution of which will be as under :

- First copy to Supplier.
- Second copy to Receipts and Inspection Section.
- Third copy to Stores Accounting Section.
- Fourth copy to Audit Department, and
- Last copy is retained.

Columns provided for "Receipts Ref." will be filled up on final receipt of stores.

8.00 FOREIGN PURCHASE

Stores Department on the basis of the Annual Forecast submitted by the departments and stock position, will prepare a budget after estimating value of stores to be procured from abroad. This foreign currency budget will then be placed to the Government through Chairman for obtaining sanction of foreign currency expenditures.

Initially, a tentative allocation of foreign currency expenditures is given by the Ministry of Finance which is made known to the User Department so that necessary adjustments, if required, may be made in the Annual Forecast of Stores. However, Stores Department will from time to time maintain liaison with the concerned Ministry until the final allocation is obtained. On receiving the intimation of final allocation, Stores Department will communicate with the Ministry of Communication and Port Shipping for releasing the fund.

OBTAINING "NO OBJECTION CERTIFICATE" FROM THE MINISTRY OF INDUSTRIES REGARDING THE PURCHASE OF STORES FROM THE FOREIGN COUNTRIES.

Stores Department has to obtain, before any foreign purchase, "No Objection Certificate" (N.O.C.) from the Ministry of Industries. Stores Department will place the detailed list of the stores which are intended to be purchased from the foreign countries to the Ministry of Industries through 'Ministry of Communication and Port Shipping for their verification and finally for issuing N.O.C.

OBTAINING IMPORT LICENCE

As soon as Stores Department decides to procure stores from foreign countries, it will float International Tender and at the same time will apply for Import Licence to the ~~Collector~~ of Imports and Exports in the prescribed form through its own banker supported by connected documents. Separate licence should be obtained for import of separate items. While applying for an Import Licence, Import Trade Control Regulations should be taken into consideration.

ESTABLISHMENT OF LETTER OF CREDIT

On obtaining the Import Licence, Procurement Branch will place 'Purchase Order' with the Foreign Supplier. In the meantime, Procurement Branch will proceed to open Letter of Credit with its own banker through Finance & Accounts Department. For opening Letter of Credit, care should be taken on the following points :

- Terms and conditions of Purchase Order relating to the opening of Letter of Credit.
- Special documents required from the Supplier over and above the 'Shipping Documents' before making full payment e.g. Inspection Report, Certificate of Origin, Catalogue, Manufacturer's Test Certificate etc.
- Shipment date and expiry date of Import Licence.
- Execution of Marine Insurance Cover.

RECEIPT AND RETIREMENT OF SHIPPING DOCUMENTS

On shipment of the goods, the Supplier presents the original shipping documents to the agent of the banker abroad for getting payments against the Letter of Credit. The foreign agent then forwards the documents to the local bank. The supplier also sends non-negotiable copies of the documents to the nominated officer of the Chittagong port Authority as instructed in the Purchase Order. If all the documents are seen to be in accordance with the terms and conditions of Letter of Credit, the bank retires the bill. After retirement of bill, all the documents will be sent to Stores Department through CF & AO for custom clearance.

CUSTOM CLEARANCE AND DESPATCH OF THE GOODS

Soon after receiving the non-negotiable documents the Clearing Agent will be informed. C&F Agent will make necessary arrangement for the clearance of the goods. Accounts Department will arrange fund for payment of duty, charges etc. as per bill submitted by the C&F Agent. After observing all custom and jetty formalities, C&F Agent will take delivery of the goods and handover to 'Receipts and inspection Section' of the Central Store.

9.00 PETTY CASH PURCHASE OF STORES

For smooth functioning of work, every Head of the Department/ Branch will maintain an Imprest Cash for an amount as decided by the management. Sometimes stores items may require to be purchased out of Imprest Cash for day to day works when these are not available in store. In these circumstances, the approving authority of such purchases must ensure from Stores Requisition Note/Stores Transfer Note that the items which are going to be purchased are not available in Store and the involvement in each item must not exceed Tk.300/-.

The following will be the procedures for purchasing and accounting of stores purchased out of Imprest Cash :

- (a) An approximate amount will be taken as advance through 'Requisition for Advance of Imprest Money' (Annexure: CC) from the Imprest Cashier.
- (b) Such requisition must be made against specific job and or Cost Centre.
- (c) On being purchased, these will be recorded in 'Imprest Stores Register' (Annexure : DD).

(d) Subsequently, these will be issued to respective job/work through Issue Voucher (existing) which should contain job number and date (where applicable) of the issue.

(e) If any unused stores are issued subsequently, remarks column should contain the purchase reference of the same.

(f) The bill should bear the number and date of the Requisition for Advance of Imprest Money. The passing Authority should examine the Requisition and pass the bill.

(g) All purchases are to be analysed under different chargeable heads and reported through Imprest Account Book (existing). Stores purchased will require to be further analysed into jobs and Cost Centres for proper costing in Imprest Account Book.

10.0

10.00 PROCUREMENT OF UNIFORM

In addition to the rules and procedures enumerated earlier for the purchase of stores the following instructions should be followed while procuring uniform.

(a) The Head of the Departments will submit the consolidated requirements of uniforms category-wise to the Senior Store Officer by the first of March for winter uniform, by the first of August for summer uniform and by the first of October for seasonal uniform.

(b) Senior Store Officer will consolidate the demand and work out the total requirement of basic cloth for uniform and stitching (quantity) of uniform and of seasonal items taking into consideration, the stock in hand.

(c) Senior Store Officer will place requisition to the Senior Procurement Officer for purchase of basic cloth, who will invite tenders.

(d) A Tender Committee consisting of Secretary, Director Security, Chief Finance and Accounts Officer and Controller of Stores will be responsible for purchase of basic cloth and uniform as well

as approval of the sample well, in time.

- (e) Standard size of ready made sets of uniform fixed by the competent authority will be supplied to the eligible persons through concerned department/branch.
- (f) A Committee consisting of Senior Procurement Officer, Deputy Chief Finance & Accounts Officer, Deputy Secretary and Deputy Director Security will select the Tailors through inviting tenders. They will also jointly and separately be responsible for the quality of stitching and timely supply of the uniforms.
- (g) Standard sample of basic cloth/uniforms duly approved by the Tender Committee shall be kept by the Senior Store Officer, who will see that the supplies are in accordance with the sample.
- (h) To ensure timely supply of basic cloth/uniforms Finance & Accounts Department is authorised to deduct $\frac{1}{2}\%$ of the total amount of bill for each day of delay subject to maximum 10% deduction, if supply is made within a month of scheduled date. The Earnest/Security money will be refunded to the Tailors after expiry of two months from the due date of completion of supply.

11.00 EMERGENCY PURCHASE

11.01 The departments may require stores which are urgently needed. In this circumstances, Consuming Department will prepare 'Occasional/Emergency Stores Demand' (Annexure. 'C') in three copies, two copies of which will be sent to the Central Store. On receiving the copies, Senior Store Officer will enquire the stock position of the same, sign the copies marking the course of action to be taken and first copy will be returned back to the Requisitioning Department.

The course of action implies :

- (a) Placing of 'Stores Requisition Note' by the Requisitioning Department to the Central Store if the item(s) is or are in stock.
- (b) Initiating for purchase through 'Purchase Requisition' marking the reasons for emergency purchase in the 'Remarks Column' in the purchase Requisition.

11.02 Procurement Branch will make necessary arrangement for immediate purchase of the stores items through spot quotation, provided, CPA enlisted Suppliers are not available locally or stores urgently required are not in their ready stock or any other means advantageous to the interest of CPA.

11.03 On receiving the financial concurrence, as well as, final approval through Purchase Proposal from the appropriate authority, Purchase Order/Verbal Purchase Order will be placed to the suitable supplier. For these purchases, a Committee consisting of the members from the User Department, Procurement Branch and Finance & Accounts Department will be formed who will be responsible for procurement of the stores items and handing over same to the Consuming Department. Although, these stores items need not be routed through Central Store, proper documentation like preparation of Stores Receiving Report, raising Stores Requisition Note and recording thereof in Stores Ledger, Stores Register and Bin Card must be made.

11.04 Stores Accounting Section will make adjustment of the advance money (if any) given against this purchase on receiving the bill/cash memo.

THE CHITTAGONG PORT AUTHORITY
ANNUAL FORECAST OF STORES
For the year 19.....

ANNEXURE : "A"

Sheet No.

Date.....

Department/Branch

Sl. No.	Classification of Stores	Descrip- tion of Stores	Store Code	Unit	Quantity		Last 3 years' consumption			Justification for increase in demand (If it is more than 10% from previous year's consumption)	Remarks
					Demanded	Allotted	19.....	19.....	19.....		

Signature of the

Committee Members :

Prepared by

Controller of Stores

Senior Store Officer

Head of the Department

1.

2.

3.

4.

5.

6.

THE CHITTAGONG PORT AUTHORITY
SUMMARY OF ANNUAL FORECAST OF STORES
For the Year 19.....

31

EW P ASSOCIATES - MANAGEMENT CONSULTANTS

Prepared Ey

Senior Store Officer

Controller of Stores

THE CHITTAGONG PORT AUTHORITY
OCCASIONAL/EMERGENCY STORES DEMAND

No.....

Date.....

Requisitioning Department/Branch..... Sub-Store.....
 Purpose of Purchase..... Reasons.....

S.I. No.	Description of Stores	Store Code	Unit	Quantity	Remarks

The stores items are/are not
 available. Please make
 arrangement for issue/
 emergency purchase

 Senior Store Officer

 Originated By

 Head of the Consuming
 Department

THE CHITTAGONG PORT AUTHORITY
PURCHASE REQUISITION

ANNEXURE : 'D'

Requisition No.....

Date.....

Please Purchase the item(s)
listed below:

(R) - Response/Comment
(N) - New Item(s)

THE CHITTAGONG PORT AUTHORITY

(Procurement Branch)

PURCHASE PROPOSAL

Purchase Requisition No..... Date.....against Annual Forecast/Occasional Emergency Stores Demand
 Reasons for Purchase.....

Name of Supplier.....

Sl. No.	Description of Stores	Store Code	Unit	Quantity			Accepted Low-est	Total Value	Reasons in case of accepting a higher quotation	Date	Quantity	Rate	Particulars of Last Purchase (if any)	Firms Name
				Annual Allot-ment	Purchased to-date	Proposed Purchase								
.....

Financial views.....

Procurement Officer.....

Sr. Procurement Officer.....

Controller of Stores.....

Sanctioning Authority.....

Procurement Officer.....
Sr. Procurement officer.....

ANEXURE : 'F'

(Procurement Branch) PURCHASE ORDER
Order No. Date:

THE CHITTAGONG PORT AUTHORITY

(Procurement Branch)

PURCHASE ORDER

Messrs..... (Vide your Tender/Contract No..... Dated

۲۰۷

Dear Sir,
With reference to your Tender/Contract cited above, please arrange to supply the following stores, free of incidental charges, subject to the general conditions of contract for the Chittagong Port Authority and to addendum, if any, to the same specially applicable to this contract.

Senior Procurement Officer

Presented by

ANNEXURE : CC.

THE CHITTAGONG PORT AUTHORITY
REQUISITION FOR ADVANCE OF IMPREST MONEY

No.

Date.

Sl. No.	Description of Stores	Unit	Quantity	Approximate Cost	Particulars of works	Cost Centre Code	Job No.	Remarks

Approved by

Requisitioned by

THE CHITTAGONG PORT AUTHORITY
IMPREST STORES REGISTER

CHAPTER - V

RECEIVING AND INSPECTION

1.00 RECEIVING AND INSPECTION OF STORES PURCHASED THROUGH PROCUREMENT BRANCH

Receipts and Inspection Section under Central Store will perform the functions of receiving, inspection and finally handing over the stores which are procured through Procurement Branch. This Section will receive Purchase Proposal and Purchase Order from the Procurement Branch against which it will be responsible to take delivery from the suppliers. The supplier will deliver the stores through 'Delivery Challan' to be submitted in seven copies, one copy of which will be given back to the supplier as a token of acknowledgement of stores and the others will be retained. Receipts and Inspection Section, on receiving the stores will :

- check the Purchase Proposal and Purchase Order with the supplier's Delivery Challan.
- make sure that the quantity and description correspond with the Purchase Order and sign the Delivery Challan with comments, if any.
- write to the supplier regarding shortage, damage, etc. for replacement/rejection (existing format will continue).

On completion of the delivery, the stores received will be recorded in 'Stores Receiving and Inspection Register' (Annexure: 'G'). Thereafter, Receipts and Inspection Section will issue 'Information Memo for Inspection of Stores' (existing format will continue) to the members of the Inspection Committee.

1.02 The Inspection Committee will verify the stores received from the supplier for final acceptance of the same in terms of description, specification, quality, size etc. mentioned in the Purchase Proposal and Purchase Order. The Committee will be composed of the members as mentioned in A, B or C depending on the financial limits determined by the authority from time to time. The Consultants suggest financial limits upto Tk.20,000 and Tk.1,00,000 for A and B respectively and above Tk.1,00,000 for C.

- 1) Procurement Officer
- 2) Store Officer
- 3) Audit Officer
- 4) Officer from the User Department

- 1) Senior Procurement Officer
- 2) Senior Store Officer
- 3) Senior Audit Officer
- 4) Senior Officer from the User Department

- 1) Controller of Stores
- 2) Chief Auditor
- 3) Head/Deputy Head of the User Department/Branch.

On completion of the inspection, the Receipts and Inspection Section will prepare 'Stores Receiving Report' (Annexure: 'H') in three copies. 'Stores Receiving and Inspection Register' (SRIR) and the copies of the Delivery Challan must be signed by the Inspection Committee which will be treated as final acceptance of the stores items, subject to comments. All the copies of 'Stores Receiving Report' (SRR) along with the stores and Delivery Challan (two copies) will be handed over to Central Store for taking the same into stock and thereafter distribution of the copies will be as under :

- Original copy of SRR and a copy of Delivery Challan to Stores Accounting Section.
- Duplicate copy of SRR and a copy of Delivery Challan retained by Central Store.
- Triplicate copy of SRR to Receipts and Inspection Section.

All bills in connection with imported stores shall be routed through Stores' Accounting Section to enable proper costing.

THE CHITTAGONG PORT AUTHORITY
STORES RECEIVING AND INSPECTION REGISTER

Sl. No.	Date of Receipt and Reference	Purchase Order No. and Date	Supplier's Name and Address	Classification of Stores	Description of Stores	Unit	Quantity		Technical Views	Signature of the Inspection Committee with Remarks	S. R. R. No. and Date
							Received	Shortage			

THE CHITTAGONG PORT AUTHORITY
STORES RECEIVING'S REPORT

ANEXURE 'H'

SRR No. Date: ..

CHAPTER - VI

STORE KEEPING

1.00 STORING POINTS

1.01 All the stores items used in CPA will be stored in Central Store, Sub-Store and Departmental Store, as was discussed in Chapter III, before putting them to final consumption. Stores specially purchased for emergency and direct use may not be physically taken through the Central Store. In these cases, necessary documents regarding receipts and issues of such stores will be routed through Central Store for recording purpose.

1.02 The organisational set-up for store keeping has been framed with the following objectives :

- To have effective control on stores
- To facilitate regular supply of stores to various Consuming Points maintaining comparatively minimum stock
- To introduce job costing system in the Workshops
- To ensure proper accounting of stores consumption

2.00 PROCEDURES FOR STORES KEEPING

2.01 The store-keeper(s) responsible for maintaining particular group of stores in Central Store and Departmental Store will acknowledge the receipts through Stores Receiving Report. On receiving the stores, every item should be coded and stored in a definite location after recording them in the 'Stock Record'. Sub-Store will receive the necessary stores at the week-end or any other time if circumstances demand from the Central Store through 'Stores Transfer Note' (STN Annexure : 'M'). Stores Stock Record here implies mainly, 'Bin Card' (Annexure : 'I') and 'Stores Register' (Annexure: 'J'). A Bin Card must be attached with each item which will facilitate easy identification. Stores Register should be maintained by Central Store separately for each group of stores

and used as a record of the quantities of each type of stores received, issued, transferred and on hand. Sub-Store and Departmental Store will also maintain Stores Register in the same format for quantitative movements of stores.

2.02 The following points contained in Bin Card and Stores Register are to be noted :

'Rack No.' is provided and, therefore, the record may be employed to determine the location of every item in the storehouse.

'Maximum Level' and 'Ordering Level' will be determined by applying the Quantitative Techniques for Stores Planning and Control (Chapter XI) 'Transfer'—This space will be filled up by the Central Store only in case of stores transfer to Sub-Stores. 'Remarks' column should contain whether the goods are in order and audit notes, if any.

203 Every Storing Point will record opening balance, receipts, issues and closing balance of each item.

2.04 The basic documents which will give the information of recording are as follows :

Receipts : Stores Receiving Report

Stores Transfer Note, Stores Return Memo

Stores Inventory Sheet

Issues : Stores Requisition Note

Stores Inventory Sheet

Transfer : Stores Transfer Note

3.00 MEASURES FOR EFFECTIVE STORE KEEPING

3.01 Proper storage of stores will considerably minimise loss of stores due to deterioration, evaporation, absorption by moisture etc. So,

every Storing Point should take step in this regard. The following measures are suggested for proper storing of stock.

- To maintain bins, racks, shelves or other containers separately for each type of stores.
- Number and size of such bins, racks etc. should be fixed with due regard to maximum quantity to be held.
- To keep the item in its proper place in order of use, nature of item etc. for easy identification.
- The loading, unloading, stacking and other movements of stores should be made under the supervision of responsible staff.
- To take precautions for the protection of stores against deterioration and loss.
- Sufficient and easily accessible fire fighting and protection apparatus and fittings should be made available and trained staff are also required for this purpose.
- Store premises should be kept under the watch of the security staff.
- All the store rooms should be properly locked and security fastened. Store khalasi should not leave the depot premises at any time without being searched by the watchman at the gate.
- Sufficient securities should be furnished by the store-keeper/staff who are in custody of stores.
- The store-keeper will look after the cleanliness and tidiness of stores under his control.
- Any other measures as the circumstances demand.

4.00 NORMAL LOSS

There may be some stores items which are subject to normal loss due to evaporation, handling etc. A committee shall be set up to determine the percentage of normal loss.

THE CHITTAGONG PORT AUTHORITY

BIN CARD

Bin No.....

Unit	Store Code	Rack No.	Maximum Level	Ordering Level
Description of Stores		Group		

Date	S. R. R./S. R. N./ S. T. N. No.	Receipt	Issue	Balance	Remarks

THE CHITTAGONG PORT AUTHORITY
STORES REGISTER

Unit	Stores Code	Rack No.	Maximum Level	Ordering Level
Description of Stores			Group	

CHAPTER VII

CONSUMPTION AND TRANSFER

1.00 MEANING OF CONSUMPTION AND TRANSFER

The object of stores procurement is to utilise them at the right time to the right works. The utilisation of these stores to a specific work will be called 'Consumption'. Issues from Central Store through Stores Requisition Note will be treated as 'Consumption' and issues from Central Store to Sub-Store through Stores Transfer Note will be treated as 'Transfer'. Consumption will be shown when these will be issued to particular job or cost centre. Since, stores consumed only will be charged to revenue under various heads, care should be taken for proper dealing with consumption and transfer. The following contain the consumption and transfer procedures :

- (a) DIRECT CONSUMPTION FROM CENTRAL STORE : Stores issued from Central Store against a particular work which can be related to a Cost Centre will be treated as consumption. Central Store will maintain records of these consumption and provide necessary information to Stores Accounting Section at the end of every month.
- (b) CONSUMPTION THROUGH SUB - STORE : Marine, Mechanical and Electrical Workshops and Civil and Electrical Store (Sub-Store) will obtain stores from Central Store on imprest basis. Consumption will be shown subsequently when these are issued to particular job or Cost Centre. Sub-Stores will record the consumptions and report to the Stores Accounting Section monthly through Central Store.
- (c) DEPARTMENTAL DIRECT CONSUMPTION : Boulders, Medicines, Mooring Materials, Cement, Bricks, Sand etc. will be consumed by the Executive Departments from the stock procured and stored by themselves. For accounting purpose receipts as well as monthly consumption will be reported to Stores Accounting Section.

2.00 PROCEDURES FOR STORES CONSUMPTION

2.01 When the Consuming Unit requires stores for specific work, it will make out five copies of 'Stores Requisition Note' (S. R. N.) (Annexure : 'K'). All the copies should be signed by an authorised person, four copies of which are to be forwarded to the Storing Authority (Central Store/Sub-Store/Departmental Store) for delivery. Storekeepers should have full details of the name, designation and specimen signature of the persons empowered to approve Stores Requisition Note. Specimen Signature Card (Annexure : 'R') will be maintained by the Storing Points for this purpose.

Considering the information shown in the Store Requisition Note, the following points to be noted :

"Department", "Section"--This space is provided to insert the name of the department and section raising the requisition.

"No."--This is for the purpose of controlling documents and must be pre-numbered.

"Store Code"--This code number is used to identify the stores accurately. The user is normally expected to insert this number but where he neglects or is unable to do so, it is for the storekeeper to see that it is recorded.

"Quantity Required and Delivered"--Quantity Required is to be quoted by the user who prepares the document. Stores requisitioned for, may not always be available or may be insufficient. The storekeeper will fill up the 'Quantity Delivered' after actual delivery.

"Quantity Allotted and Delivered" to date"--Budgeted Allotment of an item against section/department and quantity delivered to-date against such allotment will be recorded in these columns.

"Cost Centre Code"--This column will contain the code of Cost Centre (to be filled up by the Consuming Unit) to which the stores consumption relates.

"Name of the Asset/Section"--This space will contain the name of the asset/section concerned where the stores are issued.

"Approved By"--Here, appropriate person who is empowered to sign 'Stores Requisition Note' will sign.

"Job No."--This column will be filled up by the workshops in case of repairing works.

'Received By' - Here, the recipient of the stores will sign to provide evidence of receipt. Recipient's signature must tally with his specimen signature earlier obtained before approval on this document.

2.02 On receiving the copies of Stores Requisition Note, Storekeeper/Store Assistant will make out entry of the same in 'S.R.N. Receiving Register' (Annexure 'L'). Serial number of S.R.N. Receiving Register will be put on the face of S.R.N. with date and initial of the entry maker. Then the storekeeper will go through the S.R.N. to find out exactly what is wanted and will arrange for supply of stores which are available in stock. He will also check the code numbers.

Third copy of S.R.N. and two copies of the Gate Pass (discussed later on) along with the stores will be handed over to the authorised receiver. The distribution of the copies of S.R.N. will be as under:

- First copy to Stores Accounting Section.
- Second copy retained by the Storing Unit as evidence of having made the issue.
- Third copy to Consuming Unit as evidence of the demand. After checking, Consuming Unit will send 3rd copy to Finance & Accounts Department.
- Fourth copy of the S.R.N. will be sent directly by Central Store/Sub-Store/Departmental Store to the Stores Approving Officer monthly with a forwarding letter who will check these with third copy.

3.00 PROCEDURES FOR STORES TRANSFER

Marine, Mechanical and Electrical Workshops, Central Electrical Store and Civil Engineering Branch will maintain small stores for a short period (say for seven days) which they will obtain from

Central Store. For such transfer of stores from Central Store to Sub Store, the Sub Store will prepare 'Stores Transfer Note' (S.T.N.) (Annexure 'M') in three copies for each transfer. First two copies of Stores Transfer Note duly signed by a Senior Officer authorised by the Head of the Department will be forwarded to Central Store. Central Store on receiving the Stores Transfer Note will enter them in 'S.T.N. Receiving Register' (Annexure : 'N'). Serial Number of S.T.N. Register will be put on the face of S.T.N. with date and initial of the maker. On transferring the goods, Central Store will fill up the column kept for 'Quantity Delivered and Quantity Transferred to date'. Quantity transferred to date will be available from Stores Transfer Note separately maintained for each Sub-Store. Stores along with copy of Stores Transfer Note will be handed over to the authorized person. Sub-Store will file the copy properly after incorporating the quantity delivered in the copy of Stores Transfer Note retained in book. Maintenance points will have to take stores from Central Store through 'SRN' specifying the Cost Centre against which they are taking stores. These points will maintain Store Register but no SCR will be sent by Central Store will report these stores as consumption through S.T.N. Finance & Accounts Department.

4.00 GATE PASS SYSTEM

4.01 Stores transferred to Sub-Store or issued to Consuming Units from Central Store must be accompanied by Gate Pass. This will facilitate the deliveries of stores to the right person under proper requisition and authorization. 'Gate Pass' (Annexure : 'O') shall be prepared in two copies, two copies of which will be handed over to the receiving store who will leave one copy to Gate Keeper.

4.02 The Gate Keeper who should be an employee of the Security Staff will check all the goods passing out of the Central Store with respect to the entries in the Gate Pass and the copy of Store Register/Stores Transfer Note accompanying the goods. The Gate Keeper should be literate enough to verify the documents and to ascertain whether the Gate Pass has been correctly prepared and signed.

person authorised in this behalf. For this purpose the Gate Keeper should be supplied with the specimen signature of all the persons who may be authorised to sign the Gate Pass. If the goods agree with the Gate Pass, he will write the word "PASSED" on the Gate Pass with signature and date and then allow the goods to go out after retaining the Gate Pass. The Gate Pass will then be sent to the issuing authority after recording the same in 'Stores Despatch Register' (Annexure : 'P') to Verify its genuineness. This copy will be kept with the relevant Stores Requisition Note/Stores Transfer Note by the Central Store.

10.1 RECORDING AND REPORTING SYSTEM OF STORES CONSUMPTION

Central Store, Sub-Store and Executive Departments will report their date wise stores consumptions through 'Stores Consumption Report' (S.C.R.) (Annexure: 'Q') to be made out from Stores Register. Stores Consumption Report will be prepared in two copies by Central store, Departmental Store and Sub-Stores covering a period of one month from 1st day to end of a particulars month. While preparing this report, it must be ensured that all Stores Requisition Notes as per S.R.N. Receiving Register has been incorporated in this report. While preparing the Stores Consumption Report it should be kept in mind that Stores consumption are recorded forming a sub-total of stores consumption of a particular item which will be posted to stores ledger. Closing balance will be reported for each item against sub-total of consumption. Head of expenditure column will be filled up by the 'Books & Budget Section' and Cost Centre Code will be filled up by Sub-Stores/Central Store. Stores consumed will be valued by the Stores Accounting Section. Column provided for "Closing Balance" in the Stores Consumption Report will be filled up by the Sub-Store only. The Sub-Stores will send SCR to the Central Store which department will record the month end balances of all items in the remarks column of Store Register and then send SCR to Finance & Accounts Department. Executive Departments will send SCR directly to the Finance & Accounts Department. SCR shall be sent supported by copy of SRN to the Central Store/Finance & Accounts Department by Sub-Store/Executive Department by the second week of the month following the month of Consumption. Central Store shall send SCR (of self and sub-store) to the Finance & Accounts Department by the third week of the month following the month of Consumption. If the sub-stores fail to send SCR in time they will be given extra five days time with a reminder about the consequence that stores will be given to the Sub-Stores by the Central Store against SRN only (not STN) after expiry five days time till the SCR's are regularised

6.00 STORES RETURN

6.01 Stores requisitioned from Central Store/Sub-Store/Departmental Store or Stores transferred from Central Store to Sub-Store and not needed or found to be defective will be returned to the store. Transactions of this nature will be documented by the use of 'Stores Return Memo' (Annexure : 'S') prepared in three copies by the Section/Sub-Store responsible for sending the stores. The Returning Section/Sub-Store will distribute the copies as under after having these signed by the receiver of the stores.

- Original is used as a basis for entries correcting the Stores Ledger Accounts and retained by the Stores Accounting Section.
- Duplicate shall be filed by the Receiver of the Stores.
- Triplicate shall be retained by the returning section/Sub-Store.

6.02 All 'Stores Return Memo' must be incorporated in 'Stores Consumption Report' with a brief note in the 'Remarks Column' so that Stores Accounting Section may link with the Stores Return Memo received from the Consuming Section. No Accounting treatment is needed for the returns made by the Sub-Store to Central Store as these are not reflected in the record of Stores Accounting Section. However, Central Store will maintain records of such returns for control purpose.

At the month end, Stores Accounting Section will compare the Stores Return Memos with the Stores Consumption Report to check their correctness. After analysing the Stores Return Memos, Stores Accounting Section will make entry in the Stores Ledger. Stores returned from Consuming Units, (taken through SRN) should be credited to the head of expenditure & Cost Centre where these were originally booked.

6.03 The pricing of these returns would be made at the rate these were originally issued to consumption.

7.00 INTERNAL TRANSFER OF STORES

7.01 Any Sub-Store/Cost Centre may have surplus stores or Stores which will not be used shortly. Such stores may be transferred to another Sub-Store / Cost Centre where these are needed. Transfer of this

nature will be documented through 'Internal Transfer Memo' (Annexure : 'T') prepared in four copies by the Transferer Section. The distribution of the copies would be as under after signing all the copies by the Transferee Section.

- Original copy to Stores Accounting Section.
- Duplicate copy to Storing Point from where these are originally issued/transferred.
- Triplicate copy to Transferee Section.

Last copy retained and filed by the Transferer Section.

7.02 Accounting of these transfers will be dealt in the similar way as those of stores return, although no entry is needed to be passed in Stores Ledger for such transfers.

8.00 SPECIMEN SIGNATURE CARD

The Consuming Departments/Branches shall send specimen signature card (Annexure : 'R') annually to the Central Store/Sub-Store/Departmental Store which shall contain specimen signature of the stores approving officer and two stores drawing staff. Changes, if any, will be duly communicated from time to time. This will be preserved by the Central Store/Sub-Store/Departmental Store and compared with the SRN to ensure proper issue of stores.

THE CHITTAGONG PORT AUTHORITY
STORES REQUISITION NOTE

Department.....
 Section.....

No.....
 Date.....

S.R. No.	Description of Stores	Store Code	Unit	Quantity		Quantity		Cost Centre Code	Name of Asset/ Section	Job No.	Remarks
				Required	Delivered	Allotted	Delivered to date				

Requisitioned by

Received by (Signature
with Designation)Store Keeper/Sr. Storeman/
Junior Storeman

Approved by

Specimen Signature of
the Receiver

Store Officer

Requisitioned by
(after receipt)
(3rd & 4th copy only)

THE CHITTAGONG PORT AUTHORITY
S. R. N. RECEIVING REGISTER

S. R. N.	Date No.	S. R. N. Date	Name of Requisitioning Section	Name of the First item of the Requisition	Remarks

THE CHITTAGONG PORT AUTHORITY
GATE PASS

ANNEXURE : 'O'

Book No. 1111111111

No.....
Date.....

Delivered to Section/Sub-Store.....Stores Requisition/Transfer Note No.
Date Received by Designation Employee Code
Truck/Cart No Delivered From

Sl. No	Description of Stores	Store Code	Unit	Quantity	Remarks

Received the stores as stated
above and in good condition.

Receiver (Signature)
with Designation

Store-Keeper

Store Officer

THE CHITTAGONG PORT AUTHORITY

STORE DISPATCH REGISTER

ANNEXURE : P

Date	Gate Pass No.	S.R.N / S.T.N. No.	Truck/ Cart No.	Where Delivered (Name of Section/ Sub-Store)	Carrier's Name and Designation	Code No.	Signature of the Carrier	Signature of the Security Staff

THE CHITTAGONG PORT AUTHORITY
STORES CONSUMPTION REPORT

ANNEXURE : 'Q'

For the Month of 198 .

Sheet No

Department

Central Store/Sub-Store/

Departmental Store

Classification of Store:

Date	S.R.N No.	Description of Stores	Store Code	Unit	Qty. Con- sumed	Rate	Value	Cost Centre Code	Head of Expendi- ture

Account Code	Cl. Balance	Job No.	Remarks

THE CHITTAGONG PORT AUTHORITY

SPECIMEN SIGNATURE CARD

Dept./Branch

Name of Officer/ Staff	Employee Code	Designation	Capacity	Establishment	Specimen Signature	Signature of Head of the Department/ Branch

ANNEXURE : 'S'

THE CHITTAGONG PORT AUTHORITY
STORES RETURN MEMO

No.
Date

Originally Issued/Transferred To				Under Stores Requisition /Transfer Note	
Department	Section/Sub-Store	Cost Centre Code	Expense Code	No.	Date

Description of Stores	Store Code	Unit	Quan- tity	For Stores A/cs.		Balance after this receipt	Remarks
				Rate	Value		

Prepared by

Return Approved
byStore Keeper
(Central Store)Store Officer
(Central Store)Priced
Ledger P
by

THE CHITTAGONG PORT AUTHORITY
INTERNAL TRANSFER MEMO

No.
 Date.

RE :

Originally Issued to (Transferor)				Transferred to (Transferee)			
Department	Section/ Sub- Store	Cost Centre Code	Expense Code	Department	Section/ Sub- Store	Cost Centre Code	Expense Code

Description of Stores	Store Code	Unit	Quantity	For Stores A/cs.		Remarks
				Rate	Value	

Prepared by

Approved by

Received by

Priced and Accounted by

CHAPTER—VIII

DEPARTMENTAL STORES

1.00 MEDICINE

1.01 PROCUREMENT

Medical Department is responsible for procurement of all types of medicines. The following procedures will be followed for procurement of medicines :

- (a) Medical Department will plan the medicine purchase depending on the budget available and expected uses.
- (b) Medicines should be purchased quarterly so as to take the advantages of minimum block of fund.
- (c) Before every purchase, price quotations will be collected from manufacturers/importers for local and foreign purchase, as the case may be, either through press tender or through individual offer which will facilitate for selection of suitable suppliers.
- (d) A Committee consisting of the following members will evaluate the price lists submitted by the manufacturers/importers so as to finalise the list of suppliers :

Chief Medical Officer

— All Medical Superintendents

— All Senior Medical Officers

- (e) Store Section of the Medical Department will prepare party-wise 'Purchase Proposal' (Annexure : 'E') in two copies for seeking financial concurrence and finally for obtaining sanction from the Competent Authority. The distribution of the copies of the Purchase Proposal, after approval, will be as under :
 - Original copy to Stores Accounting Section
 - Duplicate copy to be retained and filed.

(i) Having obtained the sanction, Medical Store Section will prepare 'Purchase Order' (Annexure : 'F') in three copies, the distribution of which will be as under :

- First copy to Supplier
- Second copy to Stores Accounting Section
- Third copy is retained

(g) The supplier will make deliveries through 'Delivery Challan' to be submitted in three copies ; one copy of which will be given back to the supplier as a token of acknowledgement of the receipts.

(h) All the supplies will be received by a Committee consisting of a Senior Medical Officer and Store Supdt. (Medical). Comments, if any, on the supplies will be made on Delivery Challan.

(i) On receiving the medicines, Medical Stores Section will prepare 'Stores Receiving Report' (Annexure : 'H') in two copies, one copy of which will be sent to Stores Accounting Section. Stores Accounting Section will take into account, Purchase Proposal, Purchase Order, Delivery Challan and Stores Receiving Report before passing the bill.

(j) Pricing and posting will be made by the Stores Accounting Section.

1.02 ISSUES :

All issues of medicines from the Medical Store will be made through 'Stores Requisition Note'. (Annexure 'K'). The procedures for preparation and distribution of the copies are outlined in page 48 & 49. The Medical Stores will also be responsible for submission of 'Stores Consumption Report' to Stores Accounting Section. Procedures of such reporting is outlined in Page 51. Medical Department will procure all other stores items except medicine from the Central Store through Stores Requisition Note from time to time.

2.00 BOULDERS

2.01 PRUCUREMENT

Annual Demand is to be submitted by XEN (HARBOUR) to the Deputy Chief Engineer (Civil) which will be approved by the Budget Committee on the basis of the budget and actual requirement. Tender will be called from time to time by the Civil Engineering Branch. Order shall be given at the lowest bidding rate to the lowest bidder as well as to those parties who are willing to supply at this rate. This is to be done to ensure supply of boulders at the right time and quantity. From preparing annual demand to placing order, the same procedure will be followed as outlined in this manual for cement, bricks, sand, mooring materials etc.

The boulders will be supplied by the parties at different locations according to the instructions from CPA. After proper stacking of the boulders, measurement will be taken by the AEN (H) and Audit Officer and noted in the Measurement Book. One Boulder Register (Existing) will be maintained by the IOW for each location. AEN (Harbour)'s office will maintain Boulder Receipts Register, Boulder Issue Register and Boulder Receipts and Issue Abstract Register (Existing) respectively. These books will be maintained on the basis of Monthly Boulder Statement (Existing) to be sent by I. O. W.

The party will submit bills to the AEN's Office which will be forwarded to the Finance & Accounts Dept. along with Stores Receiving Report. Stores Receiving Report will be prepared by AEN's Office on the basis of Measurement Book and signed by AEN in place of Stores Officer of the format.

2.02 ISSUE

Requisition for Boulders will be placed by I. O. W. to the XE through AEN. This will be documented in Stores Requisition Note. Issue will be recorded in the Boulder Register to be maintained at site on the basis of the SRN.

Stores Consumption Report will be prepared by AEN's Office and sent to the Finance & Accounts Department monthly. Monthly statements prepared presently by AEN Office for management information will continue in

3.09 CEMENT/BRICKS/SAND/MOORING MATERIALS ETC.

These items will be purchased and consumed departmentally. For this purposes the following procedures regarding purchase shall be followed :

- (1) The department / branch concerned shall estimate annual requirement of each item which shall be placed for approval to the Committee composed of the following members :
 - (a) Head of the Consuming Department
 - (b) Senior Officer from Finance & Accounts Department
 - (c) Senior Officer from Audit Department
- (2) Department/Branch concerned will take initiative for purchase through Purchase Requisition. The Purchase Requisition shall be prepared in two copies -- one copy will be retained and the other will be used for taking approval. Tender procedure will be the same as applicable for other store items except the Committee which will be composed of the members from the following departments :
 - (a) User Department
 - (b) Finance & Accounts Department
- (3) Purchase Proposal will be prepared for taking financial concurrence etc. in three copies -- 1st copy for Stores Accounting Section, 2nd copy for Inspection Committee and the 3rd copy to retain.
- (4) Inspection Committee will be composed of the members from the following departments :
 - (a) Audit Department
 - (b) User Department

The procedures outlined for other stores items shall also be followed where applicable for these items excepting the above.

CHAPTER-IX

STORES ACCOUNTING

1.00 NEED FOR STORES ACCOUNTING

1.01 Adequate Stores Accounting System is needed :

- (a) To indicate the value of stores in stock
- (b) To provide a basis for stores costing
- (c) To provide the means of operating stock control by value
- (d) To enable allocation of stores costs to various cost centres

In a cost accounting system, costs of stores consumed will have to be booked job-wise/cost centre-wise, which can be possible when Stores Accounting System is designed accordingly.

1.02 This chapter contains the detailed procedures of stores pricing, treating in accounts, maintenance of books and records, settlement of supplies etc. All these functions will be entrusted with the Stores Accounting Section under Finance & Accounts Department.

2.00 PRICING OF STORES RECEIPTS AND ISSUES

2.01 Pricing of stores is of great importance, since it forms a basis for stock valuation and cost of stores consumption which will affect Balance Sheet and Income and Expenditure Account. Although several methods are in use in pricing of stores, 'Cost Base Method' will be followed by CPA.

2.02 Under 'Cost Base Method', cost implies the price paid for or generation given including all other incidental expenses to acquire. All costs of whatever nature incurred upto the point of placing stores in a condition suitable for issuance from the Store should come under the cost price of stores.

To have a better understanding of the meaning of cost as applied in this Manual, it is needed to give examples of incidental expenses relating to the acquisition of stores.

- (1) Transportation/Freight
- (2) Taxes (if any)
- (3) Insurance of goods in transit
- (4) Expenses paid to C & F Agents
- (5) Surcharges
- (6) Other, if any.

If an invoice contains more than one item, then total incidental expenses incurred in connection with that invoice will be distributed in proportion to the value of individual item.

2.03 When the purchase price of an item has been determined as outlined above, it forms the basis of the price to be used for the costing of issues from store. For pricing of all sorts of stores issues 'Monthly Weighted Average Method' will be followed.

3.00 ACCOUNTING

3.01 To provide information about the value of stock of stores held, the value of receipts and the value of issues, two main records are involved :

- (i) Records maintained by Stores Accounting Section.
- (ii) Records maintained by Books and Budget Section.

3.02 The main records maintained by the Stores Accounting Section will be 'Stores Ledger' (Annexure : 'U'). Group-wise Stores Ledger providing a separate page for each item will be maintained showing opening balance, receipts, issues and closing balance both in quantity and value.

The sources to record receipts and issues in Stores Ledger will be the following documents :

RECEIPTS	ISSUES
(i) Stores Receiving Report	(i) Stores Consumption Report
(ii) Stores Return Memo	(ii) Stores Inventory Sheet (for shortage)
(iii) Stores Inventory Sheet (for surplus)	(iii) Internal Transfer Memo
(iv) Internal Transfer Memo.	
3.03	On receiving the Stores Receiving Report and Stores Consumption Report with necessary supportings, Stores Accounting Section will make pricing of such receipts and issues for posting them to Stores Ledger. Receiving entry will be passed from S. R. R. as and when received from the Central Store/Departmental Store. But consumption will be shown once in a month from the Stores Consumption Report.
3.04	For ascertaining Job wise stores consumption, Costing Section will have to analyse Stores Consumption Report received from the workshops so as to arrive at total stores consumption for each particular Job Cost Centre/Vehicle/Equipment. This will be presented through 'Stores Cost Summary' (Annexure : 'V') and posting will be made to Job Register from this document.
3.05	Stores Accounting Section will prepare 'Stores Consumption Analysis Sheet' (Annexure 'W'), which will provide accounts head-wise and cost centre wise stores consumed (amount) during a month. This along with Stores Consumption Report will be sent to Books and Budget Section for making necessary entries. Therefore, entries for stores consumption will be given by Books and Budget Section monthly on 'Summary of Stores Receiving Report' (Annexure : 'X') showing group wise monthly stores purchased will also be prepared by the Stores Accounting Section for making entries of the receipts in the Books of Budget Section. This summary statement will include those Stores Receiving Report against which bill has already been passed.

Books and Budget Section will maintain accounts which will contain value of stores receipts, issues and balance held.

The following entries are necessary for stores receipts and issues:

RECEIPTS

Group-wise Stores Account Dr. XXX

To Creditors Stores Supplies XXX

ISSUES

Head of Expenditure Dr. XXX
 (Cost centre-wise stores cost
 will be noted in columns)
 To Group-wise Stores Account XXX

At the end of the accounting period, when Balance Sheet and Income Expenditure Account are being prepared, the total value of stock in hand is obtained by extracting the balances of the group-wise Stores Account.

■ STORES IN TRANSIT

Expenses incurred in connection with stores procurement which are not yet received will be debited to 'Stores in Transit' Account. On receiving the stores through Stores Receiving Report this account will be adjusted.

5.00 TREATMENT OF NORMAL LOSS

Normal loss will not be valued separately for simplification of accounting procedure. Actual loss will be determined on physical verification, the value of which will be transferred to Stores Adjustment Account. Normal loss will be compared with actual loss for control purpose.

6.00 SETTLEMENT OF SUPPLIER'S BILL

Stores Accounting Section will do the following necessary function in connection with settlement of the supplier's bill:

Local Purchase:

- (1) This section will receive a copy of bill from the Supplier along with a delivery challan duly signed by the Inspection Committee and enter them in "Bill Register."
- (2) The dealing staff will verify the bills with the Purchase Proposal, Purchase Order and Stores Receiving Report received earlier from the Stores Department. Proper verification of these documents will ensure that the items received were actually ordered for and approved by the authority and have been taken into stock.
- (3) Pricing of the stores will be done in Stores Receiving Report keeping the Bill, Purchase Proposal and Purchase Order in view.
- (4) On being satisfied and signed by the Accounts Officer (Stores) Purchase Proposal, Purchase Order, Delivery Challan and Bill will be sent to Cash Section for payment and thereafter posting in Stores Ledger and Personal Ledger will be made from Stores Receiving Report.

7.00 FOREIGN PURCHASE ACCOUNTING

All payments relating to procurement of stores from abroad e.g. - Charges, Import Licence Fees, C & F Value, Duties, C & F Agent Commission etc. will be reflected in the Cash Book/Bills, Pay Register, Books and Budget Section will primarily book the expenses.

under the Account 'Stores in Transit' separately for each licence on the basis of Cash Book/Bills Payable Register. After receiving the goods and payment of all charges, the amount columns of S.R.R. will be filled up by Stores Accounting Section taking figures from the relevant Stores-in-Transit Account. The amounts which cannot be directly related to a particular item under a licence, should be allocated to all items under that licence proportionate to C & F value. The items of S.R.R. will then be posted to respective Stores Ledger by Stores Accounting Section. Books and Budget Section will make entry debiting respective group of stores and crediting Stores-in-Transit Account.

For charges payable to CPA against import of CPA's stores, Journal Vouchers will be initiated by the Charging Department. Books and Budget Section will make entry in the Stores-in-Transit Account for such charges based on Journal Book.

2.00 SCRAP AND EMPTIES

2.01 It is usual that some stores items will be turned out as scrap after having lost their serviceability. The Central Store will deal with such scrap items. Whenever scrap items are sent to Central Store by the Consuming Unit/Sub Store, a 'Scrap Items Note' (Annexure : 'Y') shall be prepared in triplicate and sent to the Central Store. The Central Store on receiving the note shall make the necessary changes/alterations, if deemed necessary, on the Scrap Item Note. After giving acknowledgement in the note, Central Store will keep the articles in the respective bins and maintain separate cards for the scrap items which are of high value and distinguishable. But items of smaller value should be recorded in 'Lot'. Subsequently, original copy will be sent to Stores Accounting Section, triplicate copy will be returned to Consuming Unit/Sub-Store and duplicate copy will be retained and filed by the Central Store.

2.02 On receipt of copy of the note, Stores Accounting Section will make necessary entries in the 'Register of Scrap' (Annexure : 'Z') and file the copy. It is necessary to mention that only quantitative records of scrap items shall be kept both in Central Store and Stores Accounting Section.

8.03 It is the responsibility of the Senior Store Officer to inform the management about the scrap items periodically so that necessary action may be taken. The management shall direct the Senior Store Officer as to the disposal and the nature/mode of disposal of the scrap item i.e. auction or direct sale. The decision from the view point of time and nature of disposal be based on the following factors :

- (i) Size of accumulated scrap.
- (ii) Estimated value.
- (iii) Length of time to carry the items in Store.

8.04 The scrap items if used for further use will be documented through Stores Requisition Note or Stores Transfer Note, as the case may be, as 'no value item'.

8.05 Before any item can be sold as scrap, it should be declared as such by the Competent Authority appointed by the management. The Executive Officer should then obtain orders of the authority to the sale of such materials. If the materials are sold out through auction sale, a timely intimation of the auction should be sent to the Finance & Accounts and Audit Department, so that they can depute their representatives to witness the auction sale and see that the procedures of auction sale are being observed. On completion of the auction, the purchaser has to present a delivery order made out by the auctioneer authorising the Store Depot to make such delivery. The Delivery Order should be accompanied by a copy of the Challan showing Finance & Accounts Department's acknowledgement to the money deposited and Gate Pass.

On completion of delivery of materials the auctioneer will submit 'Disposal Report' with the following information to the Finance & Accounts Department through Stores Accounting Section:

- (a) Date of Auction Sales (b) Descriptions of items
- (c) Lot No. (d) Quantity offered in Auction (e) Quantity actually delivered (f) Rate (g) Total value realised
- (h) Challan No. and Date (i) Remarks.

The representative of the Finance & Accounts Department will also submit 'Disposal Report' to Senior Store Officer and Store Accounting Section for proper verification. On receiving the 'Disposal Report' Stores Accounting Section will give Posting to the Register of Scrap. Books and Budget Section will credit 'Miscellaneous Receipts' with the sales value of scrap.

9.03 Similar procedures should be followed in respect of empties. In order, however, to keep a watch over the return to Central Stores of all empties by the Sub-Store/Consuming Unit, the Central Store should maintain a separate Register wherein all the empties supplied to and returned by the consuming Section shall be recorded. Unserviceable empties should be classified as scrap under the relevant headings.

9.00 OBSOLETE STORES

If any stores can not be used for any purpose due to development in technology or other reason this fact shall be reported. The value of these stores may be:

- measured by its potential use
- written off

Separate quantitative records of such obsolete stores shall be kept.

ANNEXURE : "U"

THE CHITTAGONG PORT AUTHORITY
STORES LEDGER

Classification of Stores

Maximum Level.....

Description of Stores...

Ordering Level.....

Store Code.....

Unit.....

THE CHITTAGONG PORT AUTHORITY
STORES COST SUMMARY

Ref.....

Job No.

Workshop.....

Cost Centre Code.....

Vehicle/Equipment No.

PREPARED BY

POSTED BY

THE CHITTAGONG PORT AUTHORITY
STORES CONSUMPTION ANALYSIS SHEET

For the Month of 198 ..

Sheet No.

Prepared By

Posted By
(Books & Budget Section)

Accounts Officer
(In-charge of Stores)

THE CHITTAGONG PORT AUTHORITY
SUMMARY OF STORES RECEIVING REPORT
For the Month of

S. No.	Date of Receiving	No. Date	CLASSIFICATION						STORES						
			Auto and Mechanic Spare Parts	Vehicles and Crates	Losses Tools and Instruments	Electrical Stores	Hardware Contracts	Paints, Varnish and Chemicals	Fuel, Oil and Lubricants	Printing, Stationery and Forms	Blankets and Uniforms	Medicines	Manufacturing Materials	General Stores	Total
			Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.

Descri
Scrap
Store

ANNEXURE : 'Y'

THE CHITTAGONG PORT AUTHORITY
SCRAP ITEMS NOTE

Department.....
Section/Sub-Store.....

To
Date.....

Sl. No.	Description of Stores	Store Code	Unit	Quantity	Location	Estimated Value (if any)	Remarks

STORE KEEPER

STORE OFFICER

AUTHORISED BY

THE CHITTAGONG PORT AUTHORITY
REGISTER OF SCRAP

Description of
Item/Lot.....

Location...

store Code... [View](#)

Unit.....

CHAPTER - X

STORES INVENTORY AND RECONCILIATION

1.00 PHYSICAL VERIFICATION OF STORES

1.01 To ensure accuracy of quantitative book balances, physical verification of stores is essential. Physical verification of stores will save CPA from incurring losses arising from theft, pilferage, obsolescence, misappropriation etc. The following two types of Stores Inventory System are suggested :

- (i) Periodical Inventory
- (ii) Special Inventory

PERIODICAL INVENTORY : All stocks at Central Store, Sub-Store and Departmental Store must be checked physically at least once a year, preferably at the end of the year. The Audit Officer who will be overall incharge of stock taking may decide to check the stock at any time during the year, if he considers it convenient and more appropriate. Before commencement, the Audit Officer should prepare a programme of stock taking, allocate exact duties to his staff members in this respect, send a circular notifying them that stock records are made upto date and that during the stock taking no stores shall be issued.

SPECIAL INVENTORY : Special Inventory may be conducted when circumstances demand. Generally, when theft, fraud or misappropriation occurs then special stock taking will be carried out by the Audit Department at the request of the departmental head or at his own initiative.

1.02 Before commencing the physical verification of stores, the following preliminary works are essential :

- (i) Stores Inventory Sheet (Annexure : 'AA') should be prepared at every Storing point in order to rack and location giving the name, classification, code number, etc. 'Stock as per Record' column should not be filled up in the copies for the checking staff.

- (ii) All storing Points must ensure that the stores are so arranged that they can be checked in the shortest possible time.
- (iii) Both Storing Points and Stores Accounting Section should ensure that stock records are upto-date.
- (iv) Programme should be prepared by the Audit Department for stock taking, allocating the exact duties to the staff members. Specific person should also be deputed from the Storing Points.

1.03 To ensure smooth and efficient stock taking certain measures are suggested below :

- (i) Each page of Inventory Sheet must be signed by the checking persons as well as the members of store staff assisting in checking.
- (ii) Crossing or erasing should be avoided and, if any, must be initialled.
- (iii) Checking should be well co-ordinated and done systematically, so that, responsibility for each item can be placed on individual stock taker when necessary.
- (iv) While checking, if any item is detected which does not appear on the list, then its name, quantity, condition etc. must be noted.
- (v) An effective marking of items physically checked should be arranged to avoid :
 - (a) Counting of items twice, and
 - (b) Omission of items
- (vi) During checking, if any item looks obsolete or deteriorated, a note to that effect shall be made.

(3) If, for any reason, an instrument is damaged, broken, etc., this Report
and the Case, must come when located into. As soon as
conveniently, a complete Inventory Sheets must be
sent to the Bureau.

200 RECONCILIATION OF STOCK

2.01 Stock of stores reflected in the books of Stores Accounting Section not tally with those of Central Store, because, some items will not tie with the Sub-Store at a particular date. As such, reconciliation of balance shown by Central Store and Stores Accounting Section be necessary which will be done by the Central Store at the year end. For this, necessary information will be provided by Sub-Store as well as Stores Accounting Section.

3.00 TREATMENT OF DISCREPANCIES

3.01 Verification of stores often reveals discrepancies in actual quantities compared to their book balances. Such discrepancies may be small or big. Discrepancies, small or big, require to be adjusted. But before making adjustment each discrepancy must be carefully investigated and the results reported to the Authority. If any adjustment is called for, it must be done 'suitably only with the prior approval of the appropriate authority. After an adjustment has been approved, the same must be made in the Stores Ledger, Stores Register and Bin Card. The cause of shortage or excess in stores should be adjusted by transferring it to Stores Adjustment Account and finally to Income and Expenditure Account.

3.02 Discrepancies between stock records and physical records cannot be entirely eliminated but they can be reduced to the minimum if the inventory is properly done.

THE CHITTAGONG PORT AUTHORITY
STORES INVENTORY SHEET

Location of Store.....
 Classification of Stores.....

Stock Taking as on

Sl. No.	Description of Stores	Store Code	Unit	Stock		Difference Quantity		Stock Taker's and Store Keeper's Remarks
				As per record	As per physical	Ex- cess	Short	

Store Keeper

Store Officer

Stock Verifier

Chief Auditor

CHAPTER XI

QUANTITATIVE TECHNIQUES FOR STORES PLANNING AND CONTROL

1.00 NEED FOR STORES PLANNING AND CONTROL

- 1.01 Stores Planning and Control is the means by which stores of the correct quantity and quality is made available as and when required with due regard to economy in storage and ordering costs, purchase prices and working capital.
- 1.02 The object of stores Planning and Control is to avoid a situation of over investment or under investment in stores. The investment in stores should be at the optimum level. Over investment will result in (a) the unnecessary tie-up of the CPA's funds and loss of profit and (b) excessive carrying costs. The excessive level of stores, consumes fund which cannot be used for any other purpose and thus involves an opportunity cost. The carrying costs, such as, the costs of storage, handling, insurance, recording and inspection also increase in proportion to the volume of stores.

The consequence of under-investment in stores means maintaining inadequate level of stores which result in disruption of activities and thereby loss to the CPA.

2.00 TECHNIQUES

- 2.01 This section sets out the techniques to be followed by CPA in Stores Planning and Control which will ensure :
 - (i) the uninterrupted activities
 - (ii) the minimisation of carrying costs and time
 - (iii) the control of investment in stores and keeping it at an optimum level.

ECONOMIC ORDER QUANTITY (E.O.Q.) : The economic order quantity is that stores level which minimises the total of 'ordering' and 'carrying' costs. The formula for determining the economic order quantity is given below :

$$E.O.Q. = \sqrt{\frac{2 \times RQ \times CO}{CU \times CC}}$$

Where : RQ = Required Quantity
CO = Cost per Order
CU = Cost per Unit of material
CC = Carrying Cost

"Ordering Cost": represents cost incurred in the following activities :

- a) requisitioning
- b) purchase ordering
- c) transporting
- d) receiving
- e) inspecting, and
- f) storing (store placement)

The ordering cost increases with the increasing number of order and decreases with the increasing size of stores.

"Carrying Cost" means costs which are incurred for holding a given level of stores. These include opportunity cost of fund invested in stores, insurance, storage cost and cost of deterioration and obsolescence. Opportunity cost is not the interest on borrowings, but the earnings foregone on the best available investment opportunities.

MAXIMUM LEVEL: This is the level beyond which stock should not be maintained. The main object is to avoid over-stocking and thereby use of working capital in a proper way. The level will be fixed up after having considered lead time, consumption, nature of the commodity etc.

ORDERING LEVEL: The ordering level is that stock level at which an order should be placed to replenish the stock. To determine the ordering level, Procurement Branch should also know the lead time, consumption and economic order quantity.

LEAD TIME: The lead time is the time normally taken in receiving the delivery of stores after the order has been placed. Lead time should include :

- (i) Time to issue purchase order
- (ii) Vendor's delivery time
- (iii) Receiving and inspection
- (iv) Materials handling time to place in store,

2.02 ABC ANALYSIS

Presently, CPA has to maintain several types of stores. It is undesirable to keep same degree of control on all the items. It should pay maximum attention to those items whose value is the highest. CPA should, therefore, classify stores to identify which items should receive the most effort in controlling. This analytical approach is called ABC analysis and tends to measure the cost significance of items stores. The high-value items are classified as "A items" and would be under strict control. "C items" represent relatively least value and would be under simple control. "B items" fall in between these two categories and require reasonable attention of control. The ABC plan concentrates on important items after classifying in their relative value.

The following steps are involved in implementing the ABC plan:

- (i) classify the items of stores determining the expected use in units and price per unit for each item.
- (ii) determine the total cost of each item by multiplying the expected units by its unit price.
- (iii) rank the items in accordance with the total cost giving first rank to the item with highest total cost and so on.

- (iv) Compute the ratios (%) of number of units of each item to total units of all items and the ratio of total cost of each item to total cost of all items.
- (v) Combine items on the basis of their relative value to form three categories A, B and C.

CHAPTER XII

STORES CODING

1.01 CPA requires a large number of stores items for its operational and maintenance works. Although accurate identification of stores items in simple way is essential for effective control and proper accounting, the existing item wise account number used for identification cannot meet this demand. It is necessary, therefore, to codify the stores items.

1.02 Numbers or letters of the alphabet (or a combination of numbers and letters) are assigned to arrange classification in a coding plan. Codes are a convenient device for identification and distinguishing the items in a classification. Codification of stores items is being introduced with following objectives :

- (i) To avoid repeated use of long descriptive titles.
- (ii) To facilitate in locating and identification of items.
- (iii) To assist in revealing errors quickly.
- (iv) To convey information concisely, precisely, and in a manner that is readily understood.
- (v) To enable mechanical recording.
- (vi) To keep control and check on stores.
- (vii) To assist in standardisation and the reduction of varieties.

1.03 A coding plan has been chalked out giving it consistency, conciseness and flexibility to accommodate new items as far as possible. The codes will help to identify a store item by its classification, its main category, sub-category and specification. A eight digit coding plan has been adopted which is as follows :

DIGITS	1	2	3	4	5	6	7	8	
	x	x							Classification of Stores
			x	x					Main category
					x	x			Sub-category
						x	x		Specifications

Classification of Stores : The first two digits signify the classification of stores; for instance, Auto and Mechanical Equipment spares, Crafts and Vessels Spares, Printing, Stationery and Farms etc. These will be the subsidiary accounts under stores and Spares Account.

Main Category : The next two digits represent main category of stores under a particular classification of stores, for instance 'Cement' under Construction Materials.

Sub Category : The next two digits after main category of stores indicates the type of item. This is a further classification of the nature of item.

Specification : The last two digits are for specifying the stores items, for instance size, colour, make etc. of the particular items.

1.04 The above classifications and coding of store has the following merits :

- (i) It covers the whole range of stores in use or likely to be used in future.
- (ii) Classifications are designed to meet the needs of the CPA.
- (iii) The number of digits is constant for all items.
- (iv) Numbering is arranged so that there is adequate room for future expansion or amendment without the risk of duplication or changing existing numbers.
- (v) It defines an item clearly and precisely.
- (vi) It is easily understood by those who are to use it.

1.05 An illustration will give a clear understanding of the Coding Plan :

Classification	Main Category	Sub-Category	Specification
Paints, Varnishes and Chemicals	Paint	Blue	Enamel
XX	XX	XX	XX

1.06 Whenever Code numbers are assigned to new items or any change made in the existing codes, an 'Advice for change/Allotment of store code (Anmukute, BUR) will be prepared by Central Store and do it with as under :

— One copy retained by Central Store.

— One copy to Stores Accounting Section.

1.07 A Stores Vocabulary is prepared and published covering all stores items presently used in CPA. However, new items could be incorporated under appropriate classification and code numbers as and when purchased. Copies of the Stores Vocabulary will be available in Central Store as well as Stores Accounting Section for maintaining their day to day records.

THE CHITTAGONG PORT AUTHORITY
ADVICE FOR CHANGES/ALLOTMENT OF STORE CODE

To

No.....

The Officer-in-Charge of Stores Accounting.

Date.....

Please note the changes/additions in the assignment of store code as under.:

Sl. No.	Description of Stores	Unit	Quantity	Old Code	New Code

Please acknowledge receipt and return the duplicate copy.

 Officer-in-Charge
 (Stores Accounting)

 Senior Store Officer

THE CHITTAGONG PORT AUTHORITY

LIST OF REVISED FORMS/REGISTERS AS AGAINST THE EXISTING ONES

EXISTING FORMS/
REGISTERS (TO BE DELETED)

NEW FORMS/REGISTERS
(PROPOSED)

Annual Demand	Annual Forecast of Stores Occasional/Emergency Stores Demand Summary of Annual Forecast of Stores
Annual Demand Evaluation	Purchase Requisition
Demand Note	Purchase Proposal
Purchase Order	Purchase Order
Supply Order	Stores Receiving and Inspection Register
Committee Register	Stores Receiving Report
P.D.S.	Summary of Stores Receiving Report
Monthly P.D.S. Summary	Stores Transfer Note
Handing Over Memo	—
Stores Receiving Register	Stores Requisition Note
Indent	S.R.N. Receiving Register
Indent Register	S.T.N. Receiving Register
Control Register	Stores Consumption Report
I.D.S.	Stores Consumption Analysis Sheet
Monthly I.D.S. Summary	Bin Card
Bin Card	Stores Register
Kardex	Stores Ledger
Stores Priced Ledger	Specimen Signature Card
—	Gate Pass
Gate Pass	Stores Despatch Register
—	Stores Return Memo
—	Internal Transfer Memo
—	Stores Cost Summary
—	Scrap Items Note
—	Register of Scrap
—	Stores Inventory Sheet
Stores Inventory Sheet	Advice for Changes/Allotment of Store Code
	Requisition for Advance of Imprest Money.
	Imprest Stores Register.

All other existing Forms/Registers except the above, will continue in the new system.

SUGGESTED SETS OF VARIOUS FORMS

SL. No.	NAME OF FORMS AND REGISTERS	TOTAL NUMBER OF COPIES IN ONE SET	PINK	GREEN	BLUE	BROWN	YELLOW	WHITE	REMARKS
ANNEXURE									
1	Annual Forecast of Stores	A							2
2	Summary of Annual Forecast of Stores	B	1						1
3	Occasional/Emergency Stores Demand	C	2			1			1
4	Purchase Requisition	D	2	1	1				
5	Purchase Proposal	E	3	1	1	1			1
6	Purchase Order	F	5	1	1	1	1		1
7	Stores Receiving and Inspection Register	G	Multiple						
8	Stores Receiving Report	H	3	1			1	1	
9	Bin Card	I	Multiple						
10	Stores Register	J	Multiple						
11	Stores Requisition Note	K	5	1	1	1	1		1
12	S.R.N. Receiving Register	L	Multiple						
13	Stores Transfer Note	M	3	1	1				1
14	S. T. N. Receiving Register.	N	Multiple						
15	Gate Pass	O	3	1	1				1
16	Stores Despatch Register	P	Multiple						
17	Stores Consumption Report	Q	2						2
18	Specimen Signature Card	R	1						1
19	Stores Return Memo	S	3	1	1				1
20	Internal Transfer Memo	T	4	1	1	1			1
21	Stores Ledger	U	Multiple						
22	Stores Cost Summary	V	1						1
23	Stores Consumption Analysis Sheet	W	1						1
24	Summary of Stores Receiving Report	X	1						1
25	Scrap Items Note	Y	3			1	1		1
26	Register of Scrap	Z	Multiple						
27	Stores Inventory Sheet	AA	Multiple						
28	Advice for Changes/ Allotment of Store Code	BB	2	1		1			
29	Requisition for Advance of Imprest Money	CC	1						1
30	Imprest Stores Register	DD	Multiple						

THE CHITTAGONG PORT AUTHORITY
FIRE-ANNUIT - OR REGISTERED RECORDS / REGISTERS / CHALLANS.

Sl. No.	Books Registers Forms etc.	Information Recorded	Initiation Flowing From	Basis of Record	Remarks
1.	Annual Forecast of Stores	Departmental Stores Demand	Consuming Departments	Annual Forecast of Stores by the Consuming Units.	Final allocation will be made after necessary meeting of the Committee.
2.	Summary of Annual Forecast of Stores	Category-wise and Departmental-wise total stores demand.	—do—	Annual Forecast of Stores	For, stores urgently needed for emergency works.
3.	Occasional Emergency Stores Demand.	Demand for stores on occasional/ Emergency basis.	Consuming Departments	Demand for stores from Consuming Unit.	
4.	Purchase Requisition	Request to Procurement Branch for purchase.	Central Store	Annual Forecast of Stores or Occasional Emergency Stores Demand.	
5.	Purchase Proposal	Proposal for purchase of Store (s).	Procurement Branch	Purchase Requisition	Financial views as well as sanction from the competent authority are obtained.
6.	Purchase Order	Place Order for Supply	—do—	Purchase Proposal	
7.	Stores Receiving and Inspection Register	All supplies against Purchase Order	Supplier	Purchase Order, Delivery Challan.	Will be signed by the Inspection Committee as a token of inspection.

Sl. No.	Books/Register/Froms etc.	Information Recorded	Information Flowing From	Basis of Record	Remarks
8.	Stores Receiving Report	Final Acceptance of Stores received from the Supplier.	Receipts and Inspection Section	Stores Receiving and Inspection Register Purchase Order, Delivery Challan.	Necessary formalities regarding rejected stores, shortage, damage etc. will be observed as per existing procedures.
9.	Bin Card	Quantitative records of Receipts, Issues, Transfers and Balances of items.	Receipts and Inspection Section, Consuming Units and Sub-Stores.	Stores Receiving Report Stores Requisition Note. Stores Transfer Note.	—
10	Stores Register.	= do =	= do =	= do =	Central Store/Sub-Store/Departmental Store will maintain this Register for quantitative Control on Stores.
11	Stores Requisition Note.	Demand for stores for a particular work/ Cost Centre.	Consuming Units	= do =	This will be raised when stores issues can be related to a particular work.
12	S.R.N. Receiving Register.	Particulars of stores Requisition Note.	—	Stores Requisition Note.	For Control purpose, Sl. No. of the Register will be put on the face of the Stores Requisition Note with date and signature of the entry maker.
13	Stores Transfer Note.	Stores Transfer to Sub-Stores.	Sub-Stores.	—	Necessary stores for short period will be handed over to Workshops and Maintenance points through this document.

Sl. No.	Books/Register Forms etc.	Information Recorded	Intimation Form	Basis of Record	Remarks
14. S.T.N. Receiving Register.	Particulars of Stores Transfer Note	Sub-Stores.	Stores Transfer Note.	For control purpose, Sl. No. of this register will be put on the face of the Stores Transfer Note with date and Signature of the entry maker.	
15. Gate Pass.	Delivery of Stores from the Central Store.	Central Store	Stores Requisition Note Stores Transfer Note.	Gate Pass will be used for delivery of stores from the central store only.	
16. Stores Despatch Register.	Particulars of Gate Pass.	do = do =	Gate Pass.		
17. Stores Consumption Report.	Item-wise Stores Consumption against stores Requisition Note.	Consuming Units	Stores Requisition Note.		
18. Specimen Signature Card.	Specimen Signature of the stores issue approving Officer and specimen signature of the Stores drawing Staff.	Consuming Department Branch			
19. Stores Return Memo	Return of stores from Consuming Points Sub-Stores.	Consuming Units Sub-Stores.	—		
20. Internal Transfer Memo	Transfer of Stores from one consuming point to another or from one sub-store to another.	do =	—		

Sl. No.	Books/Registers/Forms etc.	Information Recorded	Flowing Form	Basis of Record	Remarks
21.	Stores Ledger.	Receipts, Issues and Balances. Quantity and Value	Receipts and Inspection Section of Central Store Sub—Store/ Departmental Store.	Stores Receiving Report, Stores Consumption Report.	Records showing both Quantity and Value are to be maintained.
22.	Stores Cost Summary.	Job-wise, cost centre wise, Vehicle / Equipment-wise Stores Consumption.	Stores Consumption Report.	Stores Consumption Report.	Stores Accounting Section will prepare this statement for making entry in Books and Budget Section.
23.	Stores Consumption Analysis Sheet.	Cost Centre-wise and expense head-wise Stores Consumption in a month.	Consuming Points.	Stores Consumption Report.	Posting will be made to account from this Statement.
24.	Summary of Stores Receiving Report.	Total monthly receipts of stores.	Receipts and Inspection Section.	Stores Receiving Report.	Stores Accounting Section and Central Store will maintain this Register.
25.	Scrap Items Note.	Details of scrap items returned to Central Store.	Consuming Units/ Sub-Stores.	—do—	Scrap Items Note.
26.	Register of Scrap.	Details of scrap items	—	—	—
27.	Stores Inventory Sheet.	Details of stock of Stores	Stores Points	—	—
28.	Advice for Changes/All-Allocation of new Code/ allotment of Store Code, changes of existing code.	Central Stores	Stores Vocabulary	—	—
29.	Requisition for Advance-Particulars of Imprest Money.	Particulars of Imprest Money.	Purchase of Stores.	Requisition for Stores, Purchase of Stores.	Requisition for Stores, Purchase of Stores.
30.	Imprest Stores Register	Imprest Purchase of Stores.	—	Requisition for Advance of Imprest Money.	—

