

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
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स०/No. SP-13030/16/2022-S and P-CSIR HQ

दिनांक/Date: 26/09/2022

सेवा में / To,

सी.एस.आई.आर. की सभी राष्ट्रीय प्रयोगशालाओं/संस्थानों/मुख्यालय/एकको के निदेशक/प्रमुख
The Directors/ Heads of all CSIR Laboratories/Institutes/Units

विषय/Sub: स्टोर और इन्वेंटरी प्रबंधन पर सीएसआईआर दिशानिर्देशों का संग्रह

Compendium of CSIR Guidelines on Stores & Inventory Management

महोदया/ महोदय/ Madam / Sir,

Stores and Inventory Management is an important link in the Supply Chain ecosystem of any organisation. While organisations devote maximum attention to the procurement side of the supply chain, the Stores and Inventory Management often does not get the attention it deserves.

Over the eight decades of its existence, CSIR has gained a treasure of wisdom in the area of Stores and Inventory Management, especially in the domain of scientific equipment, pilot plant, machinery, workshop equipment, office equipment, and R&D consumables. Unfortunately, all these wisdom have not been compiled in the form of a consolidated Stores Manual. There have, however, been certain basic essential guidelines issued from time to time which serve as the mainstay of the Stores Management. Nonetheless, the extant guidelines are neither adequate nor comprehensive. Besides, these guidelines issued over decades are too scattered and not available in one place. Therefore, finding relevant guidelines has always been a challenge.

As a humble beginning, this is our endeavour to compile all relevant Circulars/OMs pertaining to Stores and Inventory Management as a single compendium for ready reference. This is the first step towards the preparation of a full-fledged Manual of Stores and Inventory Management.

While all care has been taken to include all Guidelines/ Circulars having current applicability in the enclosed compendium, it is possible that a few of them may have been missed out. All are therefore requested to kindly bring to our notice any such inadvertence at email: spo.policy@csir.res.in.

It is needless to say that the existing guidelines may have ambiguities, inadequacies, operational difficulties, and even conflicts and contradictions. Besides, the practitioners may have some suggestions or examples of best practices that could be adopted. All are also requested to email their comments on the existing guidelines and suggestions for a New Manual of Inventory and Stores Management in the enclosed format.

भवदीय/ Yours faithfully,
SRIDEB
NANDA

Digitally signed by SRIDEB NANDA
DN: cn=COUNCIL OF SCIENTIFIC AND INDUSTRIAL
RESEARCH, ou=CONTROLLER OF STORES AND PURCHASE,
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(श्रीदेब नंदा/ Srideb Nanda)

नियंत्रक (भंडार एवं क्रय)

Controller of Stores & Purchase

Encl: As above

सूचनार्थ/ copy for information to :

1. Director General, CSIR.
2. JS & Financial Advisor, CSIR
3. Joint Secretary(Admin.), CSIR
4. All Sr. COSPs/COSPs/ SPOs (Through CSIR website)
5. All Sr. COFAs/COFAs/FAOs(Through CSIR website)
6. Head IT – With a request to publish this letter on CSIR Website under Notifications

FORMAT FOR COMMENTS n SUGGESTIONS

OM No. & Date	Para No	Issue in brief	Comments/ Suggestion

Name:

Designation:

Contact No:

Email:

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COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAWAN RAFI MARG NEW DELHI 110001

Serial Circular No. 189

15-11(1)/2002-O&M

October 20, 2003

OFFICE MEMORANDUM

The Director General, CSIR has been pleased to approve the procedure for "Clearance, Receipt, Issue, Return and Despatch of Stores" for its implementation in all the Labs/ Instts.

This shall come into force with immediate effect. This can also be viewed in the website <http://csir.res.in> or <http://csiradmin.res.in>

U.S. Das
(U.S. Das) 10/15/03

Stores & Purchase Officer

Encl: As above.

Copy to:

1. Directors of all National labs/Instts.
2. All Heads of Divisions at CSIR HQ
3. Sr. DS/DSs/ USs/ Sr. Dy. FA/ DFAs/Sr. FAOs/FAOs/Sr. SPO/SPOs in CSIR HQ, CSIR Complex, New Delhi & Chennai and HRDC, Ghaziabad.
4. Sr. COAs/COAs/Dy. FAs/Sr. FAOs/ FAOs/ Sr. SPOs/ SPOs in all the National Labs/ Instts.
5. DS, Office of the DG, CSIR
6. US, Office of the JS (A), CSIR
7. PA to FA, CSIR
8. PA to CVO, CSIR.
9. PA to LA, CSIR
10. Office copy

The enclosed Procedure be perused by Stores & Purchase staff for compliance and implementation in toto.

SPO.

U.S. Das
13/11/2003
SPO.

Receipt of stores

The receipt of stores will mean receipt of all materials against Purchase Orders or stores received against local purchases, gifts, aids etc. All these receipts shall be dealt with in the manner stipulated hereinafter.

Functions of the Receipt Section

The Receipt Section shall be located at a suitable place where all incoming supplies shall be received, packing opened, checked and inspected before its storage or use. The functions of the Receipt Section can be broadly summarised as follows.

1. Clear and receive Parcels, Packages, Consignments and all other materials coming in by Rail, Road, Sea, Air, Post, Courier or any other mode. The SPO of the lab may decide whether the clearance of import cargo will be done by the Purchase Wing or the Stores Wing till suitable manpower is provided to Stores Wing.
2. Check the materials received and arrange for its inspection.
3. Notify the indenter and Purchase section about the arrival of the materials by the next day.
4. Unpack the packages, parcels & consignments and facilitate its inspection by the Inspecting Officer.
5. Intimate the supplier about the excess, shortage, damage, rejected or defective supplies.
6. Maintain the following registers.
 - a) Consignment Clearance Register
 - b) Daily receipt register
 - c) Register for Samples. ✓
 - d) Register for Gifts.
 - e) Register for discrepancies.
 - f) Register for despatch.
 - g) Centralized register for local Purchase (Consumables).
7. Raise Stores Receipt Voucher (SRV) for all receipts.
8. Arrange packing and despatch of outgoing consignments like samples, rejected materials etc. and forward the dispatch documents to the consignee.
9. Arrange Local collection of stores from the vendor as per the terms of the order.
10. Maintain and render up to date account of advances taken for clearance of consignments including its adjustment.

11. Arrange open delivery of consignments wherever required.
12. Lodge necessary claims for non-delivery, shortage or damage wherever required.
13. Ensure clearance of consignment immediately so as to avoid payment of demurrage/ wharfage. In case of accrual of demurrage or wharfage, action to get its waiver or sanction for its payment from the competent authority.
14. Keep all weighing balances calibrated

Clearance of Consignments

I. FOREIGN CONSIGNMENTS:

- (i) The clearance of consignments from abroad needs the services of a professional freight-forwarding agent and clearing agent. The appointment of single or separate forwarding and the clearing agent shall have to be made depending upon the requirement of the Lab/Instt to clear the incoming/outgoing consignments.
- (ii) The role of the freight-forwarding agent is to arrange transportation from the port of shipment to the port of destination and the role of the clearing agent is to coordinate with the airlines, freight forwarders and the custom authorities etc. for clearing the cargo.
- (iii) While entering into a contract for freight-forwarding services the following parameters may inter-alia be kept in view:
 - a) Advance intimation about the shipment.
 - b) Safe transportation by the earliest available carrier.
 - c) Payment of freight within 30 days on receipt of cargo.
 - d) Prompt issue of Cargo Arrival Notice (CAN)/Delivery Order.
 - e) Submission of Bank Release Order(BRO) at the earliest.
- (iv) Similarly, while finalizing the contract of the clearing agent following parameters inter-alia should be kept in view/ spelt out clearly:
 - a) Immediate clearance of the Cargo within the free period.
 - b) Payment of demurrage, Wharfage and other charges.
 - c) Payment of customs duty (lab/Instt to fix a limit)
 - d) Transportation to the lab/Instt.
- (v) Once the purchase order is placed a copy of the same need to be sent to the freight-forwarding agent. Besides, a set of documents needed for clearance of the Cargo i.e. copy of the purchase order, amendments if any, copy of insurance policy, copy of Letter of Credit, Duty exemption certificate etc. may be sent to the clearing agent prior to arrival of the Cargo. The clearing agent will receive the Delivery Order with copies of Air Way Bill (AWB), Invoice, packing list etc. from the freight-forwarding agent for clearance. In case a technical write-up/literature is needed the same may be provided.

- (vi) The Receipt Section shall intimate the Indian agent to be in touch with the lab/ Instt. about the arrival of the consignment so that it can be opened in their presence to ascertain any damage, shortage and lodge insurance claims if needed.
- (vii) The clearing agent should arrange for an early clearance of the cargo. In case open delivery is to be obtained he should take all necessary steps to obtain open delivery in the presence of representatives of the airlines, airport authority, customs, the Indian agent and insurance surveyor. In addition refund of customs duty on account of short delivery shall have to be obtained by him
- (viii) Once the goods are cleared the dues of the freight-forwarding and clearing agent may be cleared immediately within the time frame mentioned in the purchase procedure.

II. INDIGENOUS CONSIGNMENTS:

- (i) All railway receipts/goods receipts/post parcels/air consignment notes shall be scrutinized to ascertain whether the freight has been paid or to be paid, the consignment is at owner's risk or carrier's risk and any other terms as specified in the order.
- (ii) During the clearance of the cargo the consignment should be checked to find out the existence of any apparent damage, difference in weight etc. In case the packing is in sound condition and there is no difference in weight, the delivery may be taken subject to inspection. Clear un-conditional delivery certificate may not be given while receiving any consignment, as this will hamper the claim of the Lab/ Instt. if any on account damage/shortage etc. if found at a later stage.
- (iii) In case of any tampering or suspected damage to the packages an open delivery shall be taken in the presence of the representative of transporter, user scientist and supplier (if available). The damage/shortage so noticed shall be recorded in the delivery book of the transporter and a certificate to that effect may be obtained from the carriers for lodging the claims with the carrier, supplier, and the insurance company.

- (iv) In case the carrier is not delivering the goods, claims for non-delivery may be preferred.
- (v) In case the RR/GR/AWB is lost in transit or not traceable, the goods may be cleared through Indemnity Bond/Undertaking quickly so that the payment of demurrage is minimized.

Procedure for receipt of store

- i) All items that are received directly from the vendor shall be checked with reference to the Purchase Order to find whether the description of the supplied item and received item are same or other wise. Any discrepancy noticed shall be immediately brought to the notice of SPO/ Dy. SPO and shall be communicated to the firm. The stores shall be as far as possible checked in the presence of the representative of the vendor.
- ii) Once the items are found prime facie in order, a receipt will be given to the firm. The receipt furnished to the firm should read as "Received in good condition subject to inspection, counting and final acceptance". Under no circumstances a unconditional acknowledgement will be given to the vendor as the same may affect the final acceptance of the materials. Similarly, the receipt of all incoming goods through the transporter, railways, airport etc shall be acknowledged. However, it should be ensured that the packing is in sound condition and there is no apparent damage to the packing boxes.
- iii) The receipt section will arrange for the unpacking of the goods so received. Before any import consignment is unpacked, the presence of the Indian Agent and the presence of the user may be ensured.
- iv) If any shortage/ damage is found even though the boxes are outwardly in order, a discrepancy report shall be prepared and sent to the supplier.
- v) After the items are received, the same are to be entered in the daily Receipt Register. Besides the copy of the Purchase Order available with the receipt section has to be updated to show whether the full supply has been received or part supply has been received.
- vi) The Receipt Section has to arrange for inspection of the received material to ensure that the items received are in order. Till such time the items shall be kept separately so as to avoid their mix up with the available stock except the cases where the indenter has to inspect the item at his premises other than the Receipt Cell.
- vii) Materials received without any document shall be brought to the notice of the Dy. SPO/ SPO for taking into stock through stores receipt voucher. Such entries will be monitored through discrepancy register.

Receipt of other materials

The Receipt Cell shall ensure that all accessories, tools etc. received with the machinery and equipment, though not specially detailed in the Purchase order are entered in the receipt voucher with all essential particulars like identification number etc. The Dy. SPO (Stores) shall ensure that these are brought to stock account along with the main equipment.

Daily Receipt Register (DRR)

The daily receipt register is a register for entry of all incoming goods that are received in the Lab in a particular day except local purchases. The register will contain the details about the supplier, order reference, challan no & date, Bill no & date, Bill value, item description, quantity dispatched, quantity received, quantity found short/ damage, name of the indenter, inspection report no, rejection cause etc. and will serve as a complete record about the materials including its installation & commissioning. The register can be maintained in a computer where all such data will be stored and a print out can be forwarded to the user and the Purchase section next day as intimation about the arrival and the need for the inspection.

// Heavy and large materials will as far as practicable will be unloaded nearer to its place of installation to avoid frequent handling.

Accepted materials

The store accepted shall be handed over to the respective storekeepers along with Bills, Challans and Stores Receipt voucher for stock entry on the receipt of the materials. It must be ensured here that the stock entry shall be made item wise and no entry as "assorted" will be made in the stock ledgers by clubbing different items.

Materials received in excess of quantities ordered for shall be returned to the supplier as per the procedure for rejected materials unless approval of the competent authority for the Procurement is obtained in writing to retain the excess quantity received.

Demurrage Charges

In no case any amount paid on account of wharfage or demurrage be regarded as a normal charge and every endeavor will be made not to incur such penal charges. However, in unavoidable circumstances, this may become necessary to pay in the first instance. All such cases are to be enquired thoroughly to find out whether there is any lapse on the part of any individual or firm for this loss and ascertain the amount, which is to be recovered. In case of no negligence, the amount paid can be regularized with proper sanction. Free time of clearance varies from case to case from railways to airlines to transport agencies and hence utmost care be taken to ensure that the consignments are cleared immediately on arrival.

Local Purchases

All materials that are not available in store and needed to be purchased locally either in cash or on credit shall be first produced before the Dy. SPO (Stores)/SPO for physical verification who will sign and mark on the cash memo/ bill as "seen". There after the same shall be got recorded in the local purchase register instead of daily receipt register for stock entry for items purchased out of revenue funds. Stores shall ensure that the stock entry is recorded within a day of its receipt in Stores along with proper issue slip. Items purchased out of capital fund shall be posted in their respective stock ledgers as well as in the Personal Inventory Register. Stock entry of the purchases made at the Project site will be done on receipt of a certificate that the items are purchased at the project site and used for the project there.

INSPECTION OF STORES

1. The Receipt Cell of the laboratory will prepare a Stores Receipt Voucher (SRV). The SRV will contain all details of the stores i.e. name & address of the vendor, PO no & Date, Item description, Quantity Despatched, Quantity Received, Quantity found short/ Damaged, Quantity accepted besides the SRV Number and date. The SRVs will be serially numbered financial year wise for which series has to be allotted in the beginning of the financial year. This will help Purchase and Finance to track receipt of SRVs. The SRV will also have the signature of the Inspecting Officer who has inspected the stores. Payment of bills will be made as per the details of stores received based on the SRV. Similarly, the adjustment of OBs will also be made as per the particulars furnished in the SRV but where any payment is to be made to the firm, corresponding bill will be sent along with SRV details.

2. Stores such as electrical goods, mechanical instruments, refrigeration materials, computers etc. shall be inspected by the persons of technical competence of the respective area
3. Inspection of scientific and sophisticated instruments etc. shall be carried out by the Indentor himself. If necessary, he may take the assistance of other experts for inspection of electrical or mechanical portion of the machines and equipments.
4. In the absence of the Indentor the Head of the Division/Section or the Project Leader shall arrange the inspection which shall not be delayed to avoid late payment to the supplier.
5. If in any particular case, more time is required for final inspection, at least a preliminary visual inspection shall be carried out immediately so that discrepancies/shortage/damage are reported to the Suppliers/Insurance lest the claim becomes time-barred.
6. Till stores are inspected and taken on charge, these shall be kept separately.

1. **Inspection of Stores of General Nature**

The stores of general use and repetitive nature e.g. soap, vim, duster, nails, glassware of standard trade mark, stationery items and chemicals from standard companies and of standard make for which indents are placed by the Dy. SPO (Stores)/ SPO shall be inspected by him for acceptance to avoid undue delays. In case of doubt, about the quality, make or specification of an item, the advice of the user department shall be sought before acceptance.

2. **Certificate of Inspection:**

When the stores are found acceptable in accordance with the quality, quantity and specifications ordered for, the inspecting officer shall record the following certificate on the SRV after inspection appending his signatures on the space provided for the purpose:-

" Certified that the Stores have been inspected by me and found acceptable in accordance with the quantity, quality and specifications laid down in the purchase order."

The SRV shall be counter-signed by the Head of the Division/Section/Project leader as the case may be. In case of equipments, copy of the installation report submitted by the firm need to be attached with the SRV.

3. Samples for Inspection:

(i) Sample may be called for where necessary, provision for which should normally be made in the rate enquiries/advertisement and these shall be received by the Receipt Section. Samples thus received against supply orders placed by the Purchase Section shall be accounted for in a "Stock Register for Samples".

(ii) Disposal of samples :

The samples shall be placed before the Inspecting Officer, and after the goods have been inspected and approved, the same shall be disposed of on the authority of the SPO, either by returning to the firm through Non-returnable gate pass or to be amalgamated with the incoming supplies or by other suitable measures/advantageous to the Council. Care shall, however, be taken to avoid their unnecessary accumulation, misuse and occupation of valuable space.

Gifts

The receipt of gifts will be entered in the daily receipt register and thereafter in the gift register. The gifts can be issued on the approval of the Director in the best interest of the Council.

REJECTION OF STORES

All materials received not in conformity with the specifications and requirements ordered for in the purchase order shall be rejected by the inspecting officer, who will record his reason for such a rejection on the Inspection Report. The Purchase Section shall immediately take up the matter with the firm based on the report of the Receipt Section.

The rejected stores shall be suitably labeled and stored in a separate area from the accepted or other stores in the Receipt Section pending their return to the suppliers. These will be handed over to the supplier's representative or dispatched to the firm as the case may be through Non-returnable gate pass.

The rejected materials will be accounted for in the "Register for discrepancies" which shall be maintained by the Receipt Section.

All expenditure incurred on this account shall be recovered from the supplier. When the supplier on freight-to-pay basis receives the stores, the supplier shall, be liable to pay the actual freight. After despatch, the Receipt Cell shall promptly send the relevant documents to the supplier for further action.

A time limit shall be fixed up for the removal of rejected materials by the supplier from the Laboratory/Institute premises, failing which a final notice/reminder by Registered post will be sent for removal within a stipulated period, duly indicating that if the stores are not taken back by the supplier within the stipulated period ground rent be recovered from the supplier as fixed by the Director of the Laboratory/Institute.

The matter will be vigorously pursued till their final removal. In case of failure of any response from the company, appropriate action for their disposal shall be taken through auction or other means with approval of the competent authority.

Register for Despatch of stores

At times the Stores has to despatch various items. All the despatches that are being done shall have to be recorded in the despatch register. The despatch register will contain the details of the supplier, reference of despatch, item, quantity, mode of despatch, freight & other charges paid etc. and will serve as a complete record for despatch of all types of items – be it for repair, or for rejection or other wise.

Issue Control Register

An issue control register is to be maintained by the Stores for controlling the issues made against issue slips. It is an index of all issues and helps to watch posting of the issue slips after issue and detection of missing issue slips if any.

The issue control register can be made for a category of stores like engineering stores, Asset stores, Hardware stores, stationery stores etc. depending upon the type of stores each lab is maintaining. It shall have particulars like ICR no, date, issue slip no, division/ project, no of items in issue slip, etc. Each issue slip will be allotted a number before the actual issue according to the serial number of the register (like S-1, S-2 or by numbers after allotting different serial numbers) till the end of the financial year and shall be known as ICR no. The ICR will be allotted in order of presentation of the issue slip for actual issue and the issue slips shall be filed in that order after posting in the ledger.

ISSUE OF STORES

The following procedure shall be adopted while issuing materials from stores.

- i) Issue of stores shall be made in proper issue slip.
- ii) Issue slip shall be prepared in triplicate by each division/ section separately for each category of stores as outlined in the annexure for (a) Stores Purchased out of revenue grant and (b) Stores purchased out of capital Grant to ensure quick issue and easy accounting.
- iii) Stores purchased out of revenue grants will be issued on pink issue slip and capital items will be issued in White issue slip.
- iv) Stores shall be drawn by an issue slip signed by a person not below the rank of an officer of the division/ section and countersigned by the Head of the Division/ Project Leader. Director of the lab/ Instt may however authorize a person not below the rank of Group C in administration and Group II in Technical to draw stores.
- v) All stores purchased out of capital funds shall normally be issued to the official indenting the equipment. Each lab shall decide about the mode of maintaining inventory - whether on Personal Inventory basis (PI) or Divisional inventory basis (DI) and get the same to be followed by the Lab duly approved by the Management Council of the lab before adoption. Any subsequent change to the policy shall also have to be approved by the MC. PIR or D
- vi) No store shall be issued to any one who is not on regular establishment unless duly authorised by the Director. But it must be ensured that the items issued to such officials who is not regular employee will be taken back at the time of his/her leaving the organization.
- vii) The description of store to be given on the issue slip shall be completed as given in stock ledger/ Bill/ Challan/ Bin Card etc. and shall invariably include identification number, make, type of machine / instrument in case of articles of capital nature.
- viii) All issues shall be scrutinized and authorised by the Dy. SPO (Stores) or SPO before actual issues are made by the stores assistant and in their absence by the senior most stores assistant. In case of any excess demand the issue may be curtailed where necessary.

- ix) In order to enable the store keeper to post the ledgers, raising indent for new procurement etc. issue timings for issue of materials from Store be fixed in each lab. *Issue tim*
- x) Issue slips having mutilations and over writings or incomplete in any respect shall not be accepted for issue of materials and returned to the indenter forth with.
- xi) Stores shall not ordinarily be issued in bulk quantities and the project Leader/ HoDs shall ensure that minimum quantities of such materials are permitted to be drawn by them to avoid accumulations, wastage or likely misuse of such articles. Whenever any quantity above the normal consumption is requisitioned, PL/ HoDs may record reasons for such specific requirement.
- xii) Where the date of expiry is indicated on the package, endeavors shall be made to use such materials before the expiry date. In case it is not possible to use the same before the expiry date, the same may be disposed off in the best interest of the council.
- xiii) In order to control the issue/ consumption of stores like soap, duster, towels etc to officers & other staff the same shall be issued strictly in accordance with the scale which has to be laid down by the lab/ Instt. *Scale Consum*
- xiv) Issue of some items purchased out of revenue funds like Tube lights, Bulbs, batteries, tyres & tubes, chokes, electric line testers, umbrellas, briefcases, computer cartridges, Floppy disks, CD-ROMs, CD-RW, brass civil engineering items etc. need to be regulated either by insisting the issue of a fresh one in exchange of the old one or fixing time limit/ fixing quantity of issue as may be decided by the Director.
- xv) The issue slip books shall be kept in safe custody by all drawees and shall be used by the drawee only. Fresh issue slip books will only be issued after it is personally verified by the Dy. SPO (Store) that the all the issue slips of the book have been consumed.

Return of store

All returns to Stores will be governed by the following procedure.

- i) Capital items shall be returned to the Stores when the same is no longer required in the Division but are in working order so as to enable Stores to issue to other Division on demand.
- ii) The user is thus required to obtain a certificate from the inspecting authority to the effect that the materials (Capital items) returned is in working order.
- iii) Before accepting the return voucher the store assistant will compare the details of item being returned with that of the original issued to ensure correctness of the serial number, make, model etc.
- iv) The receipt of such returned store shall be done by the concerned store assistant and will be countersigned by the Dy. SPO Store, the duplicate copy will be returned to the user and the original copy kept in store. All postings need to be completed immediately on the same day.
- v) Whenever a new demand arises, the used store shall be issued first vis-à-vis the new one available in stock till a committee declares them as obsolete/ unserviceable.
- vi) The position of the stores returned shall be reviewed by the Dy. SPO/SPO at regular intervals to ensure that the returned stores do not get accumulated. In case no section/ division in the lab need these equipments, the same can be disposed off to the best advantage to the council by following the prescribed procedure.
- vii) A number of chemicals and other items (Consumables) which get accumulated in various divisions/sections and lie un-utilised for a pretty long period result in damage, deterioration in quality, evaporation etc. In order to effect economy in expenditure, the HoDs shall prepare a list of such chemicals and other items that are lying in their respective sections for more than a year without any use. Such List shall be reviewed by the Director every March and their effective use will be decided. If necessary, they can be transferred to other sister labs where needed.
- viii) A return control register for return slips will also be maintained in line with that of issue control register.



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH

No. 14-5(63)/2005-SV

Dated: 11th Nov 2005

To,

The Directors of all National Labs/Institute,

Sub: Codification of Inventory.

Sir,

Computerization of Stores and Purchase activities has been engaging the attention of CSIR Headquarters for quite some time. This has become all the more relevant for doing valuation of Inventories as required under the Accrual system of Accounting. As a first step, codification of Inventory would be required to be done.

Accordingly, based on the experience of a group of officers drawn from Finance and Stores and Purchase Cadres, the entire range of Inventory has been categorized into Major Groups and Sub groups. An illustrative list is enclosed.

It is proposed to introduce 10 digits Numerical code which includes numeral 0 or 1 as a suffix to indicate whether the item is Consumable or Non- Consumable respectively. The main group and the sub group would be allotted by the CSIR Headquarters centrally and would be of 2 digits each. The rest 5 digits are required to be allotted serially by the laboratory concerned. In case, situations demand that a particular item is not codifiable under any main or sub group, the Lab may allot a temporary main & sub group No.99 and proceed with the purchase or stores activity and refer the matter to CSIR for formal allotment of codes.

In order to cover the entire range of Inventory held by CSIR under the main Groups and Sub groups, an exhaustive list would be required to be prepared. It is therefore requested kindly to confirm whether the main Groups and Sub groups as indicated in the list would cover the entire range of Inventory held by your laboratory. Alternatively, you may suggest further Grouping and Sub grouping required so that the range of Inventory held by your laboratory gets covered adequately and appropriately.

It is requested that confirmation may be sent to CSIR Headquarters latest by 09th December 2005.

Encl : a/a

Copy to :-Sr. COSP , all COSPs & SPOs

Yours faithfully,

(SC Tyagi)

Deputy Secretary

extra copy

(P.T.O.)



सं. 14-5(63)/2005-एसवी

दिनांक : 11 नवम्बर, 2005

सेवा में

सभी राष्ट्रीय प्रयोगशालाओं/संस्थानों के निदेशक

विषय : वस्तुसूची (इनवेंटरी) का संहिताकरण

महोदय,

भंडार एवं क्रय क्रियाकलापों के कम्प्यूटरीकरण का कार्य कुछ समय से सीएसआईआर मुख्यालय का ध्यान आकर्षित कर रहा है। वस्तुसूची के मूल्यांकन के मद्देनजर, जैसाकि लेखा प्रोद्भवन प्रणाली के अन्तर्गत आवश्यक है, यह कार्य और अधिक प्रासंगिक हो गया है। अतः सर्वप्रथम वस्तुसूची का संहिताकरण किया जाना आवश्यक होगा।

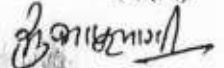
तदनुसार, वित्त व भंडार एवं क्रय संवर्गों से लिए गए अधिकारियों के समूह के अनुभव के आधार पर सम्पूर्ण वस्तुसूची को मुख्य समूह और उप-समूहों में वर्गीकृत किया गया है। निदर्शी सूची संलग्न है।

10 अंकीय सांख्यिक कोड प्रारम्भ करने का प्रस्ताव है, जिसमें यह इंगित करने के लिए कि मद उपभोज्य अथवा उपभोज्यतर है, अनुयोजन के रूप में 0 या 1 की संख्या सम्मिलित होगी। मुख्य समूह और उप-समूह का आवंटन सीएसआईआर मुख्यालय द्वारा केन्द्रीय रूप से किया जाएगा और प्रत्येक 2 अंक का होगा। शेष 5 अंकों को संबंधित प्रयोगशालाओं द्वारा क्रमवार आवंटित किया जाना है। यदि स्थिति के अनुसार कोई विशेष मद किसी मुख्य या उप-समूह के अन्तर्गत संहिताकरण योग्य नहीं है तो ऐसी स्थिति में प्रयोगशाला अस्थायी मुख्य और उप-समूह संख्या 99 आवंटित कर सकती है और क्रय या भंडार क्रियाकलाप को आगे बढ़ा सकती है तथा कोडों के औपचारिक आवंटन के लिए इस मामले को सीएसआईआर भिजवा सकती है।

सीएसआईआर की सम्पूर्ण वस्तुसूची को मुख्य समूहों और उप-समूहों के अन्तर्गत सम्मिलित करने के लिए एक सुविस्तृत सूची तैयार करना आवश्यक होगा। अतः अनुरोध है कि कृपया पुष्टि करें कि सूची में इंगित मुख्य समूह और उप-समूह क्या आपकी प्रयोगशाला की सम्पूर्ण वस्तुसूची को सम्मिलित कर लेंगे। एक विकल्प यह भी है कि आप अपेक्षित अतिरिक्त समूहों और उप-समूहों का सुझाव दे सकते हैं ताकि आपकी प्रयोगशाला की सम्पूर्ण वस्तुसूची उपयुक्त और समुचित रूप से सम्मिलित हो सके।

अनुरोध है कि इसकी पुष्टि दिनांक 09 दिसम्बर, 2005 तक सीएसआईआर मुख्यालय भिजवा दी जाए।

संलग्नक : यथोपरि

भवदीय,

(सुभाष चन्द्र त्यागी)
उप सचिव

प्रतिलिपि : वरिष्ठ भंडार एवं क्रय नियंत्रक, सभी भंडार एवं क्रय नियंत्रक तथा भंडार एवं क्रय अधिकारी

CODIFICATION OF ITEMS

(illustrative list)

Main Group

01	-	<u>Animal House</u>	Sub Group	
			01	Live animals
			02	Animal feed
			03	Animal house infrastructures
			98	Miscellaneous
02	-	<u>Automobiles</u>	Sub Group	
			01	Vehicles
			02	Tyres & tubes
			03	Batteries
			04	Spare parts
			05	Accessories
			98	Miscellaneous
03	-	<u>Civil Construction Materials</u>	Sub Group	
			01	Cement
			02	Plumbing & Sanitary
			03	Bricks & Sand
			04	Bitumen & Stone chips
			05	Distemper
			06	Polish/Varnish
			98	Miscellaneous
04	-	<u>Electrical Materials</u>	Sub Group	
			01	Cables
			02	Wires
			03	MCBs
			04	Poles
			05	Fittings
			06	Tube lights
			07	Bulbs
			08	Chokes
			09	Starters
			98	Miscellaneous
05	-	<u>Computers</u>	Sub Group	
			01	Computer Hardware
			02	Computer softwares
			03	Computer consumables
			04	Computer parts
			05	Computer peripherals
			06	LAN items
			98	Miscellaneous
06	-	<u>Chemicals</u>	Sub Group	
			01	Perishable
			02	Explosive
			03	Immflamable
			03	Volatile
			04	Poisonous
			05	Fine bio chemicals
			98	Miscellaneous
07	-	<u>Lab ware</u>	Sub Group	
			01	Laboratory Glass wares
			02	Laboratory plastic wares
			03	Laboratory poly urethane wares
			98	Miscellaneous

08 - Electronic components

Sub Group

- 01 Transistor
- 02 Diodes
- 03 resistors
- 04 Capacitor
- 05 ICs
- 06 PCBs
- 98 Miscellaneous

09 - Furniture

Sub Group

- 01 Wooden Office furniture
- 02 Metal Office furniture
- 03 Wooden Lab furniture
- 04 Metal Lab furniture
- 04 Modular furniture
- 05 Furnishings
- 98 Miscellaneous

10 - Laboratory Equipment & Instruments

Sub Group

- 01 Equipments
- 02 Instruments
- 03 Accessories
- 04 Spares
- 98 Miscellaneous

11 - Plant & Machinery

Sub Group

- 01 Workshop Machinery
- 02 Water treatment plants
- 03 Effluent treatment plants
- 04 Gen sets
- 05 Liquid helium plant
- 06 Liquid Nitrogen plant
- 98 Miscellaneous

12 - Tools & Fixtures

Sub Group

- 01 High Speed Tools
- 02 Tungsten Tools
- 04 Diamond tip tools
- 05 Measuring tools
- 06 Cutting tools
- 07 Machinery tools
- 08 Other tools
- 98 Miscellaneous

13 - Office equipment

Sub Group

- 01 FAX Machine
- 02 Photocopier Machine
- 03 Electronic Type Writers
- 04 Manual Type Writers
- 05 EPABX/KTS
- 06 Telephone hand sets
- 07 Duplicating machines
- 98 Miscellaneous

14 - Audio Visual Equipment

Sub Group

- 01 LCD Projector
- 02 OHP Projector
- 09 Multi media projector
- 10 Video projection system
- 11 Projectors
- 07 Visualiser
- 08 Television

			09 VCR/VCP
			10 PA system
			11 DVD Player
			12 Speakers
			98 Miscellaneous
15	-	<u>Refrigeration & Air-conditioning Equipment</u>	
		Sub Group	
			01 Window AC
			02 Split AC
			03 Refrigerators
			04 Deep Freezers
			06 Central AC Plant
			07 Package AC Plant
			98 Miscellaneous
16	-	<u>Gases</u>	
		Sub Group	
			01 Industrial gases
			02 High purity gases
			03 Medical gases
			04 Refrigeration gases
			05 Gas mixtures
			98 Miscellaneous
17	-	<u>Hardware/Engineering Items</u>	
		Sub Group	
			01 Screws
			02 Nuts
			03 Bolts
			04 Hacksaw blades
			05 Wire mesh
			06 Sieves
			07 Abrasive materials
			08 Brushes
			09 Electrodes
			10 Resins
			98 Miscellaneous
18	-	<u>Paints, Oils & Lubricants</u>	
		Sub Group	
			01 Paints
			02 Oils
			03 Lubricants
			04 Spirit
			98 Miscellaneous
19	-	<u>Metals</u>	
		Sub Group	
			01 Ferrous
			02 Non ferrous
			03 Alloys
			04 Noble metals
			98 Miscellaneous
20	-	<u>Photographic materials</u>	
		Sub Group	
			01 Photographic Equipment
			02 Photographic accessories
			03 Photographic Consumables
			98 Miscellaneous
21	-	<u>Medical</u>	
		Sub Group	
			01 Allopathic medicines
			02 Ayurvedic medicines
			04 Homeopathic medicines
			05 Pathological items
			06 Medical Instruments
			07 Medical Equipment
			98 Miscellaneous

22 - Safety Item

Sub Group

- 01 Fire fighting equipments
- 02 Accessories for fire fighting equipments
- 03 Consumables for fire fighting equipments
- 04 Protective clothing
- 98 Miscellaneous

23 - Stationeries

Sub Group

- 01 Paper & Paper Products
- 02 Office Stationery
- 03 Liveries
- 04 Printed Material
- 98 Miscellaneous

24 - Cleaning materials

Sub Group

- 01 Dusters
- 02 Detergents
- 05 Soaps
- 06 Floor Cleaners
- 07 Sanitary use items
- 98 Miscellaneous

25 - Printing

Sub Group

- 01 Printing machines
- 02 Accessories
- 03 Spares
- 04 Consumables for printing
- 05 Others
- 98 Miscellaneous

26 - Drawing Materials

Sub Group

- 01 Drawing Boards
- 02 Drawing Instruments
- 03 Drawing consumables
- 98 Miscellaneous

27 - Other Consumables

Sub Group

- 01 Filter paper
- 02 Membranes
- 03 Seeds
- 06 Plants
- 07 Pesticides
- 08 Insect ices
- 09 Manure
- 98 Miscellaneous



Phone : 3710311
Gram : 'CONSEARCH' New Delhi
Fax : (91-11) 3710311,
3710618 & 3714788

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
अनुसंधान भवन, 2 रफी मार्ग, नई दिल्ली-110001
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
Anusandhan Bhawan, 2 Rafi Marg, New Delhi-110 001

Serial Circular No.148

संख्या
No. 15-11(1)/2002-O&M 6th August, 2002
प्रेषक
FROM मुख्य सतर्कता अधिकारी
Chief Vigilance Officer
To

The Directors of all the National Labs/Insttts.


Sub: Procedure for "Disposal of Stores"

Sir,

The procedure to be followed for disposal of stores in CSIR is attached as an annexure to this letter. This procedure, which has the approval of the DG, CSIR, shall come into force with immediate effect. The procedure can also be viewed on the website <http://csiradmin.res.in>.

2. Hindi version will follow.

Yours faithfully,


(U.S. Das) 15/8/02
Stores & Purchase Officer (Vig)

Encl: as above

Copy to:

1. All the Heads of Divisions at CSIR Hqrs/Head HRDG, CSIR Complex, New Delhi
2. Sr.DS/Sr.Dy FA/DSs/Dy.FAs/USs/Sr.FAOs/FAOs/SPOs at CSIR Hqrs
3. DS, Office of DG, CSIR
4. US, Office of JS (A).
5. PA to FA.
6. PA to CVO.
7. PA to LA
8. Office Copy

DISPOSAL OF STORES

1.0.0 Introduction

Disposal of stores is one of the most important functions of materials management in any organization. This has become necessary as the equipment and other items tend to become surplus/obsolete, unserviceable etc. over a period of time due to its long usage. The disposal of this type of stores is needed to be done on periodic basis.

2.0.0 Stages of disposal

The steps in disposal are as under :

- a. Identification of types of disposable stores - surplus, obsolete, Unserviceable or scrap.
- b. Categorization of item as surplus, obsolete etc.
- c. Consideration by the Standing Disposal Committee
- d. Inspection.
- e. Deciding mode of disposal
- f. Fixation of reserve price
- g. Approval of the Competent Authority
- h. Evaluation of the offers
- i. Accounting Entries
- j. Removal of the disposed off stores by the Purchaser.

3.0.0 The stores for disposal is divided into the following categories:

- i) Surplus Stores – Items that are in working order but are not required for use in a particular Section/Division/Institute and stock lying in stores for more than five years shall be deemed as surplus unless there is any good reason to treat them otherwise.
- ii) Obsolete Stores – Items in working order but cannot be put into use effectively being outdated due to change in technology/design.
- iii) Unserviceable stores – Items which are not in working order, outlived its normal span of life and are beyond economic repair.

iv)Scrap- Process waste, broken & any other item not covered above but has got resale value.

v)Empties – Empty containers, crates, bottles, plastic jars, drums etc.

4.0.0 Categorization

The Head of section/ Division shall after obtaining the details from users of his section/ division compile a list of stores twice a year that have become surplus/unserviceable etc. citing reasons in the prescribed format. Similarly, Dy. SPO (Stores) will review the stock of all items to determine the slow moving and non-moving items, which will also be put up to the SDC for further action. While reviewing such items, SPC, at the time of Purchase will review the usage of such items that are lying unused so as to take a final view on Purchase.

5.0.0Standing Disposal Committee

The Standing Disposal Committee may be constituted by the Director in each Labs where a Scientist of the level of Scientist F and above will act as Chairman. The other members of the Committee are one Scientist, one Technical Officer who have the knowledge of the stores related for disposal, COA/AO (SO (G) if there is no COA/AO), SFAO/FAO (SO (F&A) in absence), SSPO/SPO (Dy. SPO in absence). Dy. SPO (Stores) will act as Convener to this Committee. The quorum will be 50%. In case of dissent by any member, the proceedings of the Committee will be referred to the Director whose decision shall be final. The Committee shall meet at least twice in a financial year or as and when required.

5.1.0. The functions of the Standing Disposal Committee will broadly include the following:

a)It will inspect the materials that are proposed to be declared as Surplus, Obsolete, and Unserviceable etc. by the Heads of the sections/divisions and decide whether the stores are surplus or obsolete or unserviceable as the case may be.

b)It will decide the mode of disposal. The detailed procedure is at para 7.0.0.

c)It will fix the reserve price for disposal of items and also arrange to ensure that the lifted items are as per the disposal list.

6.0.0 Inspection

The Committee shall examine the stores to be declared as surplus/obsolete and unserviceable taking into account the stipulated life period of each item, overall condition of the items, the reasons for obsolescence etc., requirement of such items in future, negligence or mischief or frauds on the part of any individual for such loss. The SDC may appoint a technical committee for the purpose, if required.

7.0.0 Mode of Disposal

The standing Disposal Committee (SDC) will decide one of the following modes of disposal:

- i) By gift to Education Institute within the State
- ii) By transfer to other CSIR Labs.
- iii) By public action
- iv) By limited tendering
- v) By press tender

deleted vide Sr. Cir. 213 dt 29th April 2024

7.1.0 Gift to Educational Institutes

The items that have been declared as Surplus or Obsolete and are in working order can only be gifted to other recognized educational institutions on the following terms & conditions:

- a) The items of equipment will be offered as gift on "as is where is basis".
- b) Imported items can be gifted to an educational institution as per the provisions of FEMA/Exchange Control manual (ECM) of RBI.
- c) The title of the equipment will pass on to the receiving organizations on receipt of a formal acknowledgement.
- d) Any cost associated with transfer shall be borne by the receiving organization.
- e) Equipments received as gift under agreement with the international bodies like UNDP/UNESCO etc. would be disposed only in accordance with the terms and conditions agreed to between CSIR & such bodies.
- f) Preference may be given to schools situated within the campus of CSIR labs, Central Govt/ State Govt schools/ training institutes.

7.2.0. By transfer to other CSIR Labs.

A list of surplus/obsolete stores only will be circulated among all CSIR Labs after the Standing Disposal Committee recommends the items as surplus or obsolete. The transfer of these stores from one Lab. to the other will be made on book transfer basis as per enclosed form. The SPO shall furnish the copy of approval of the Competent authority along with copy of transfer voucher to accounts branch to make necessary adjustment in the Balance sheet. However, the confirmation regarding adoption of the value of such assets by the receiving lab must be ensured.

7.3.0 By Public Auction

The Lab. may consider disposal by public auction if the Standing Disposal Committee is of the opinion that this is the most suitable course of action for disposal and the chances of forming a cartel is not there. The decision of engaging a Government recognized auctioneer to conduct a public auction may also be taken by the competent authority if the value of disposal is substantial. Every bidder in Public auction shall have to deposit caution money to become eligible for bidding. The SD committee shall fix the amount of caution money and shall ensure that the highest bid price is more than the reserve price before a decision to accept the highest bid is taken. An EMD of 25% has to be paid by the successful firm at the fall of hammer after adjustment of the caution money. The caution money of the unsuccessful bidders shall be refunded immediately after the auction. The highest bidder shall pay the balance 75% within five days and the stores will be handed over to them. The SDC may attend the public auction or nominate a sub committee to attend.

Quantum of
Caution Money?
Caution Money
vs
EMD

7.5.0 By limited tendering

The SDC can recommend disposal of stores costing upto Rs.5.000 lakhs by limited tendering for sale of the stores. The tender enquiry should include a condition of EMD as 10% of the quoted price in the shape of DD/BC. The EMD of unsuccessful bidders will be returned immediately or in any case within 15 days from the date of opening. The Tender Opening Committee in the presence of the bidders will open the quotations on a particular date and time. The Standing Disposal Committee should ensure fixation of reserve price after the bids have been received but before the same are opened. The time limit for the bidders for taking delivery of the goods after payment of the bid value including amount of penalties for late lifting may be decided on case to case basis by the SDC. EMD of unsuccessful bidders will be refunded immediately.

*
In Cir. 213
dt 29-04-04
Labs to decide
the quantum of
EMD.

7.6.0 Press tender

The SDC can recommend disposal of stores costing more than Rs.5.000 lakhs by open tendering. In this case all the procedure outlined above at 7.5.0 will be followed. In addition a charge of Rs.100/- to Rs. 200/- depending upon the cost of disposal may be levied from the bidders towards the cost of tender document. A sample tender document governing the terms and conditions of the sale is enclosed.

7.7.0 Sale of Newspaper etc.

Articles of low or nil value like empties, News papers, Packing wood, plastics, bottles etc. which are voluminous in nature and also hazardous i.e. flammable etc. may be disposed off directly by the SPO after adequate publicity without reference to the SDC on periodic basis.

8.0.0 Fixation of Reserve price

Once the bids have been received either by the limited tendering or by Press tendering the Standing Disposal Committee will meet to decide the reserve price for disposal of such stores. The reserve price shall be kept in a sealed cover and will be opened after opening of the bids to compare the bid prices with the reserve price. While fixing the reserve price the Committee shall take into account the overall condition of the item and its market value.

9.0.0 Approval of the Competent Authority

As per the provision of GFR the authority competent to purchase stores shall be competent to declare the store as obsolete/surplus/unserviceable. Since the powers to purchase stores has been decentralized in the Purchase Procedure the Director shall be the competent authority to declare the store as obsolete/surplus/unserviceable and order its disposal as per the recommendations of the Committee irrespective of its value.

10.0.0 Evaluation of the offers.

After the bids are opened, a comparative statement will be prepared by SPO. The highest bid will be compared with the reserve price. If the highest bid price is more than the reserve price, the approval of the competent authority will be taken and the items will be offered to the highest bidder. In case, the highest bid price is less than the reserve price, the SDC will once again consider and take decision to recommend disposal of the items by negotiating with the bidder to increase his bid price for a price equal to the reserve price. If the difference is more than

10% and the bidder is not willing to increase his bid, the SDC will convene again to assess whether the reserve price fixed is realistic. In case the committee feels that the price is not realistic, it must record its reasons as to why an unrealistic price was initially adopted and obtain the approval of the Director for the disposal keeping in view the cost of re tendering. In case the SDC feels that the reserve price fixed is in order, it can recommend re tendering.

11.0.0 Accounting Entries

Immediately after obtaining the approval of the Director to declare the items surplus/obsolete/unserviceable, these items will be removed from the Stock Ledgers with suitable entries and shall be entered in the Disposable Stores Register, which will be maintained in the Stores. Office Memorandum containing details of item, its value and head of account etc. will be issued by the Stores & Purchase Officer conveying the approval of the Competent Authority to declare such items surplus/obsolete/unserviceable and also convey the items to be written off in the books of Accounts of the Laboratory/CSIR. A copy of each order declaring Stores surplus/ obsolete/ unserviceable should be endorsed to the Finance & Accounts Officer of the Laboratory as per the procedure.

Based on the OM issued by the SPO, Finance & Accounts Officer of the Laboratory shall reduce the value of assets & liabilities in the Annual Accounts of the Laboratory/CSIR.

12.0.0 Removal of the disposed off stores by the Purchaser

The delivery of the stores will be given to the highest bidder or his authorized representative only after the full payment is deposited in cash or through BC/DD. On production of the receipt, the Stores Officer will physically hand over the item(s) sold to the party and issue the Gate Pass enabling the purchaser to take out the items sold. The details of the items sold to him should be available with the out gate pass in order to facilitate security check etc. Stores Officer shall also record disposal/removal of the stores in the relevant columns of the Disposable Stores Register, which has to be a permanent record with the Stores.

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
RAFI MARG NEW DELHI 110 001

FORM FOR DECLARING A STORE AS SURPLUS / OBSOLETE/
UNSERVICEABLE.

Name:

Designation

Section

Sl. No.

Description of stores

Quantity

Issue Voucher No. &

date/ PIR ref.

- 1.0 Certified that the item referred above is in working order but is no longer used by me/ my division. The item may be declared as surplus.
- 2.0 Certified that the item referred above has become outdated technically and is not useful within the laboratory. The replacement parts are also not available for its repair and so same may be declared as obsolete.
- 3.0 Certified that the item mentioned above has lived a normal life of _____ years and become unserviceable due to normal wear & tear. The item is beyond economic repair and thus may be declared as unserviceable.

Indentor

HoD/ PL

Section B to be filled in by the SDC.

The material in question has been inspected by us and found to be surplus/ obsolete/ unserviceable due to its normal wear & tear. The committee recommends the following course of action for its disposal.

- By gift to Education Institute within the State.
- By transfer to other CSIR Labs.
- By public action
- By limited tendering.
- By press tendering.

Member Member SPO Sr. FAO COA
Chairman

Sample tender document

1. The tenders should be submitted in sealed covers. Open tenders will be rejected.
2. The materials offered for disposal is on " AS IS WHERE IS & WHAT IS BASIS" Ex-godown in unpacked condition. Taxes & duties that may be levied by the Govt. will be extra as applicable. | ?
3. The purchaser may inspect the materials on any working day between 10:00 AM to 1: PM by prior appointment to satisfy themselves about the quality & condition of the materials offered. No complaint whatsoever will be entertained after the tenders are

submitted or before or after the materials are lifted. No request for samples or inspection after submission of the tender will be accepted.

4. Tenders should clearly quote their rates Per Kgs/ Per Lot/ Per unit as asked for both in figures and in words exclusive of any taxes and duties. Any overwriting in rates or any change and/or alteration without attestation is liable to culminate in the outright rejection of the tender. In case there is any error between the amount specified in figures and words, the higher of the two will be taken for consideration.
5. Tenders should be valid for a period of 30 (thirty) days from the date of opening of the tenders.
6. Earnest Money deposit equivalent to 10% of the amount quoted is to accompany the bids in the shape of Bankers Cheque/ Demand Draft/ cash receipt showing deposit of cash with the lab/ bank guarantee. Tenders not accompanied by EMD will be rejected. No interest will accrue on the EMD so deposited.
7. The balance money less the EMD already deposited should be paid within 5 days from the date of issue of award letter by cash or DD/BC. The cash receipt will be presented to the Dy. SPO (stores) for delivery of the goods within 10 days from the date of issue of award letter. In case the store is not lifted within the time specified ground rent as decided by the committee per lot per day will be charged from the purchaser for a further period of 7 days. The materials not so removed will be treated as abandoned lots and the EMD and other sums paid for the lot will be forfeited without any reference to the purchaser.. For such abandoned lots, the institute/ lab reserves the right to re-sell.
8. The materials will be allowed to be lifted between 10.00 AM to 4.00 PM on any working days. No picking, Choosing or sorting will be allowed in the premises for the disposal lots.

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9. Mis-description or error in quantity will not invalidate a sale. A proportionate refund will be made to the purchaser when the weight or number delivered is less than that have been specified in the tender.
10. The facility for weighing if available will be provided at the site of the materials. But the labour, transport and other arrangements will have to be made by the purchaser at their risk, cost and responsibility. In case such facility is not available, the purchaser shall have to make its own arrangement and weighing is to be made in the presence of our representative.
11. The person authorized by the purchaser will be allowed to take delivery.
12. The lab reserves the right of withdrawing from the sale of any material or lots at any stage without assigning any reasons therefor.
13. The address given in the tender shall be deemed to be the Purchaser's address and correspondence sent on that address shall be considered to have been delivered to the purchaser. No claim will be entertained for the reason of forfeiture of the sum deposited in case the correspondence is returned back undelivered.
14. The tenders duly completed as per the instructions given herein will be delivered upto _____ at _____.
15. Tenders so received will be opened in the presence of the bidders, if any at 3.30 PM on _____.



Serial Circular No. **213**

Gram : 'CONSEARCH', New Delhi
Telex : 31-65202 CSIR IN
Fax : (91-11)23710311, 23710618

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
अनुसंधान भवन, 2, रफी मार्ग, नई दिल्ली-110 001
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH

Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110 001

संख्या
No. 15-11 (1)/2002-O&M

Speed Post / Courier
Dated: 24 April, 2004

प्रेषक

From

मुख्य सतर्कता अधिकारी
Chief Vigilance Officer

To

Directors of all National Labs/Instts.

Sub: Procedure for "Physical verification of stores etc."

Sir

The procedure to be followed for Physical verification of stores, stores accounting, noble metals, codification of the stores items etc. is attached as an annexure to this letter. The procedure has the approval of DG, CSIR and it shall come into force with immediate effect.

2. Under the procedure for "Disposal of Stores", the following amendments have also been approved.

- The sentence "by Gift to educational Institutions within the State" be read as "by Gift to educational institutions."
- The Lab may decide the quantum of EMD for disposal of stores in place of 10% of the quoted price.

3. Formats to be used in stores have been devised and are enclosed for adoption in all the Labs.

This can also be viewed on the website <http://csiradmin.res.in>.

Hindi version will follow.

Yours faithfully

U.S. Das
(U.S. Das) 29/4/04

Stores & Purchase Officer

Copy to:

1. All the Heads of Divns. At CSIR HQ/Head HRDG, CSIR Complex, New Delhi
2. Sr. DS/Sr. Dy. FA/DSs/Dy. FAs/USs/Sr. FAOs/ FAOs/SPOs at CSIR HQ.
3. DS, Office of DG, CSIR
4. US, Office of JS (A)
5. PA to FA
6. PA to CVO
7. Office Copy

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COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
अनुसंधान भवन, 2, रफी मार्ग, नई दिल्ली-110 001
Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001



No. 14-5(65)/2005-06-SVG

Dated 31.01.2006

From

Serial Circular No: 272

संयुक्त सचिव (प्रशासन)
Joint Secretary (Admn.)

To

All the Directors of National laboratories /institutes.

Sub: Disposal of obsolete but functional computers to Government Schools.

Sir,

I am directed to state that procedure for disposal of all kinds of stores was issued vide CSIR letter No:15-11(1)/2002-O&M dated 6th August 2002(Serial Circular No:148). The disposal of obsolete but functional computers and the possibility of donating computers by CSIR Hqrs. and its Laboratories/Institutes to needy Govt. schools in rural areas where these could be affectively utilized for teaching purpose was engaging the attention of CSIR Hqrs. for some time past. After careful consideration of the matter, DG CSIR has been pleased to approve that henceforth obsolete but functional computers may be donated to the Govt. Schools only by following the guidelines as annexed herewith.

It may however be noted that these guidelines are intended for disposal of obsolete and functional computers only and the broad procedure as outlined in the disposal procedure should be followed invariably.

Yours faithfully,

(R K Rao)

Stores & Purchase Officer

Copy to:

1. All the Heads of Divns. At CSIR(HQ)/Head(HRDG), CSIR(CX), New Delhi
2. All HODs at CSIR(HQ)
3. DS Office of DG, CSIR
4. US office of JS(A)
5. PA to F.A
6. P.A to CVO
7. Office Copy

Annexure

1. Every CSIR Laboratory/Insttts. should make obsolescence plans for computers and should identify obsolete but functional computers available for donation to schools periodically, at least twice in a calendar year.
2. These identified computers may be donated by CSIR Laboratories/Insttts. to Government Schools on the suitable occasion like Technology Day , Labs. Foundation Day etc.
3. The Standing Disposal Committee of the concerned Laboratory/Instt. may decide and recommend whether identified obsolete but functional computers could be donated to Government Schools.
4. The Director of the concerned CSIR Laboratory/Instt. may approve the recommendation of the Standing Disposal Committee for donation of such computers along with peripherals and notify the details i.e quantity, brief configuration, make , model etc. to Directorate of Education of the State(s) by giving them 45 days time to respond on the requirement of Government schools . The same should also be put on the website of the concerned CSIR Laboratory/Institute.
5. The concerned Directorate of Education could notify availability of such computers for donation to various Government schools through its official channels .
6. If no request / demand is received from the Directorate of Education within 45 days then concerned CSIR Laboratory/Instt. would be free to approach Government Schools directly.

7. The request of the schools would be referred to Standing Disposal Committee of the concerned CSIR Laboratory/Instt., for its recommendation for distribution of such computer systems rationally among the applicant Government schools,
8. Based on the recommendations of the Standing Disposal Committee, the Director would approve and finalize donation of such computers and the quantity for each of the applicant Government school.
9. The Government schools will be informed by the concerned Laboratory/Instt. to receive and make necessary arrangements for collection of the allocated computers within a nominal time frame , by submitting an acknowledgement receipt.
10. These computers along with peripherals would be maintained by the concerned IT / computer division of the concerned Laboratories/Instts. till their hand over to the concerned applicant Government school.
11. The SPO of the Laboratory/Instt. would obtain the acknowledgement receipt from the recipient school and thereafter endorse a copy of the same to Finance along with OM indicating the description of the computer systems and their peripherals, date of purchase, budget head and book value after updating the stock ledgers so that the books of account could be adjusted accordingly.
12. The decision of the Director of the concerned Laboratory/Instt. will be final and binding.

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Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001



14-5(31)/2003-SV : Serial Circular No: 171

04/02/2003

No. _____

Dated _____

From

संयुक्त सचिव (प्रशासन)
Joint Secretary (Admn.)

To All Directors of National Labs/Instts.

Sub: Disposal of Condemned items where the book value is not available

Sir,

I am directed to inform you that requests are being received frequently from labs seeking clarifications regarding the disposal of condemned stores where the book value is not available, for the purpose of charging off the same from the balance sheet.

The matter was, therefore, put up to competent authority and in consultation with Finance, it has now been decided that the condemned items whose records/book value is not available at the time of disposal, may be disposed off after assessing the year of purchase and approximate book value in the best possible objective manner by a Committee under the chairmanship of Senior Scientist and comprising Sr. F&AO/F&AO, SPO & Engg/Workshop In charge. The book value arrived at, may then be charged off from the balance sheet.

Further, it may be kindly ensured that the system prevalent in your lab for recording the stock entry details is made fool proof so that invoking the provisions of this circular is minimized.

The above information may kindly be communicated to all concerned for implementation.

Yours faithfully,

(R K Rao)

Stores & Purchase Officer

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Anusandhan Bhawan, 2, Rafi Marg, New Delhi- 110 001



No. 14-2(1)/2002-PUR

Dated 19.4.2010

From

संयुक्त सचिव (प्रशासन)
Joint Secretary (Admn.)

To

All Heads of National Labs./Instts.

Sub: Modes of Disposal of materials in CSIR Hq. and its Laboratories & Institutes

Sirs,

Joint Secretary (Administration) has accorded approval for inclusion of Electronic auction (e.auction) as one of the modes of disposal of materials in CSIR Laboratories/Institutes. Accordingly under Para 7.0.0 i.e., Modes of Disposal, the e-auction mode may be added. The OM No.15-11(1)/2002-O&M dated 6th August issued as Sl. Circular No.184 stands amended to that extent.

While resorting to Disposal of old, obsolete and unserviceable items through e-auction, all necessary steps about the economic viability and quantum of materials identified for disposal, transparent selection of agency for e-auction etc. are taken care of by the Standing Disposal Committee.

Yours faithfully,

(K.A. Qurieshi)

Sr. Controller of Stores & Purchase(Policy)

Copy to:

1. COAs/AOs/CoSPs/SPOs/CoFAs/FAOs of all National Labs./Instts.
2. PS to JS(A)
3. PS to CVO
4. CSIR website

CHAPTER – 10

DISPOSAL OF SCRAP GOODS

10.1 Scrap for disposal

There accumulates, in every organization, a large quantity of material which is neither usable for the purpose for which it was originally procured nor of any other operational value. Such material is generally called “scrap” and should be distinguished from other stores and component parts which can be utilized after repair, cannibalization or re-furbishing. Occasionally, scrap may consist of material which is surplus to the need of the organization or its sister organizations, Obsolete/Obsolescent items due to technological advancement and no longer useful and unserviceable items which have outlived its life and is beyond economic repair. Also empty packing materials, newspapers, cartons and other used paper and other items that may command a fair price in the market not normally associated with scrap.

10.2 Classification and Categorization

It is very important to categorize the scrapped items under different trade groups based on the use to which the scrap purchaser can put it for commercial use, for example, surplus, obsolete, unserviceable, packing materials and so on. Properly grouped and sorted scrap is likely to attract better value and help in keeping historical data of prices and facilitates fixing of reserve prices. The stores for disposal can be divided into the following broad categories:

01. Surplus Stores – Items that are in working order but are not required for use in a particular Section/Division/Institute and stock lying in stores for more than five years shall be deemed as surplus unless there is any good reason to treat them otherwise.
02. Obsolete Stores – Items in working order but cannot be put into use effectively being outdated due to change in technology/design.
03. Unserviceable stores – Items which are not in working order, outlived its normal span of life and are beyond economic repair.
04. Scrap- Process waste, broken & any other item not covered above but has got resale value.
05. Empties – Empty containers, crates, bottles, plastic jars, drum cartridges, etc.

10.3 Standing Disposal Committee (SDC)

A Standing Disposal Committee may be constituted by the Director of a CSIR Lab/Instt and JS (A) in CSIR Hqrs where a Principal Scientist and above will act as Chairman. The other members of the committee shall be one Scientist, One Technical Officer, Civil/Electrical Engineer, Member-Administration, Finance and S&P (not below

the rank of SO. The SO(S&P) of Stores Section will act as Member Convener. The quorum shall be the Chairman, Members of Administration, Finance, S&P and one Scientist/Technical member. In absence of the Chairman, the senior most scientist/Technical Officer shall act as Chairman.

In case of dissent by any member, the proceedings of the committee will be referred to the Director of the Lab/Instt or JS(A) in CSIR Hqrs., whose decision shall be final. The Committee shall meet periodically as and when required but at least twice in a financial year.

10.4 Functions of Standing Disposal Committee (SDC)

The functions of the SDC will broadly include the following:

01. It will inspect the materials that are proposed to be disposed and declare them as Surplus, Obsolete, and Unserviceable etc. by the Heads of the Sections/Division taking into account the stipulated life period of each item, overall condition of the items, the reasons for obsolescence, requirement of such items in future etc. The SDC may appoint a technical sub-committee for the purpose. The reasons for declaring the items as surplus/obsolete/unserviceable etc. should be recorded by the SDC as per the illustrative format placed at Annexure-10A.
02. It will decide the mode of disposal.
03. To ascertain the probable book value and year of purchase of the item wherever the same is not available.
04. Will fix the reserve price for disposal of items and also arrange to ensure that the lifted items are as per the disposal list. (Rule 217(iii) of GFR 2017).
05. Evaluate the offers received, negotiate with the highest bidder, wherever required and recommend the disposal in favour of the highest evaluated bidder for the approval of the Director of the CSIR Lab./Instt. or JS(A) in CSIR Hqrs.

10.5 Sale of low value items

Articles of low or nil value like empties, Newspapers, Packing wood, Plastics, bottles etc. which are voluminous in nature and also hazardous, flammable etc, may be disposed off directly by the SPO/SO(S&P) (Stores) by obtaining bids from potential local buyers through a three member committee comprising of Section Officers from S&P, Finance and Administration, as approved by the Director of the CSIR Lab./Instt. or JS (A) in CSIR Hqrs, without reference to the SDC, on periodic basis or whenever the need arises. The Director of Lab/Instt and JS (A) CSIR Hqrs shall approve such disposal.

10.6. Modes of disposal

The mode of disposal may be determined by the SDC, keeping in view the necessity to avoid accumulation of such goods, consequent blockage of space and also deterioration in value of goods to be disposed off. The usual modes of disposal are:

01. Scrap upto ₹ Two lakh of residual value may be sold on a Limited Tender basis to locally known Scrap Dealers of relevant category (Rule 218(ii) of GFR 2017).
02. Sale through the e-auction portal or a tender for disposal or traditional public auction may be resorted to for residual value above Rupees two lakh (Rule 218(i) of GFR 2017). E-Auction should be the preferred mode for such disposals, using the e-Auction platforms of NIC or any other appropriate portal like MSTC and Indian Railways, etc. after following the prescribed procedure.
03. Certain items may be usable for other sister Labs/Instts or other Ministries/ Departments/PSUs. Such items may be disposed-off on “as is where is” basis at depreciated book value, if required by them.
04. Scrap which is a security or safety risk (ammunition etc.) may be destroyed suitably in an eco-friendly manner in accordance with guidelines of Central Pollution Control Board (CPCB) or State Pollution Control Board (SPCB) in the presence of a committee after obtaining approval of the Director of the Lab./Instt or JS (A) in CSIR Hqrs with the recommendations of SDC. The committee should issue a certificate of having destroyed such items. (Rule 218(iv) of GFR 2017).
05. Sale of hazardous waste items would be governed by the following procedures in addition to guidelines/notifications issued by the Central Pollution Control Board (CPCB)/Ministry of Environment and Forests (MoF) from time to time .
 - (a) Sale of old batteries/lead acid batteries will be governed by the Batteries (Management & Handling) Rules, 2001 or as amended from time to time;
 - (b) Sale of other categories of hazardous waste items will be governed by the Hazardous and Other Wastes (Management and Trans-boundary Movement) Rules, 2016 or as amended from time to time;
 - (c) Sale of e-waste shall be governed by E-Waste (Management) Rules, 2016 or as amended from time to time;
 - (d) Bidders must submit a notarized copy of the valid registration certificates issued by the State (or Union Territory) Pollution Control Board (SPCB) and produce it at the time of taking delivery of the materials, failing which their bid will be liable for rejection. In case of lead acid batteries, used/waste oils and nonferrous metal wastes, in addition to submitting necessary valid registration from the SPCB, the bidder must also submit a notarized copy of

the valid registration certificate from CPCB(or MoEF); and

- (e) In case of a sale involving inter-state movement of goods, the buyer shall also submit an NOC from the concerned SPCB, with whom the buyer is registered, to the seller before taking delivery, failing which the buyer will be responsible for the consequences and the seller shall take further decision as may be deemed fit.
- 06. Certain surplus or obsolete or unserviceable goods such as expired medicines, food grains, ammunition etc. which are hazardous or unfit for human consumption, should be disposed of or destroyed immediately by adopting suitable mode so as to avoid any health hazard and/or environmental pollution and also the possibility of misuse of such goods (Rule 218 (iii) of GFR 2017).

10.7 Preparation for disposal

10.7.1

The details of items returned by different users which need to be disposed of should be first entered in a disposal register as detailed in Annexure 10B which shall form the basis for the SDC to initiate disposal action. This should be cross linked with the stock ledger and PIR, if any and vice-versa.

10.7.2

Scrap recommended for disposal should be segregated from other materials into an identifiable lot. It should be marked as such with a board, indicating the lot number and brief description. Valuable scrap such as non-ferrous metals should be secured in lockable rooms.

10.7.3

Determining Reserve Price

The SDC shall determine the reserve price. The reserve price should be decided between closure of the date and time of receipt of bids and opening of the bids. However, in case of E-auction the reserve price has to be fixed as per the instructions of the Portal adopted. This should be sealed immediately after the reserve prices of all lots are recorded and kept in safe custody. The sealed cover should be opened after tender opening. Some methods for determining reserve prices are:

- 01. Book value with depreciation. In case the Book value is not available or has become insignificant, the reserve price may be based on 5% of the Original or Market cost of the new item;
- 02. Last sale price moderated by quantity, quality, location, market condition, price trend of various metals, and so on;
- 03. Prevailing market price ascertained through a market survey; and

04. Costing analysis based on costs of various elements of the item (discounted for melting losses) labour charges and transportation cost; etc.
05. In cases where the reserve price cannot be fixed as per the laid down procedure an Insurance Regulatory and Development Authority (IRDA) approved valuer may be engaged for valuation of such material and the SDC will take into account the valuation given by the valuer while recommending the reserve price.

10.8 Conditions of disposal applicable to all modes of disposal

10.8.1

'As-is-where-is' basis

Notwithstanding anything contained in the e-auction or advertisement issued on the description and particulars of material for sale, the sale is on 'as-is-where-is' basis only and the principle of caveat emptor (let the buyer be aware) will apply. "As is where is" means that the description/ quality/quantity indicated are approximate and the seller does not give any assurance or guarantee that the material will strictly adhere to the advertisement or e-auction. All items shall be taken delivery of from the site by the successful bidders, with its faults and errors in description, if any. Neither can the sale be invalidated nor the bidder make any claim/ compensation, whatsoever, on account of any defect in description or deficiency in the quantity and quality. No plea of misunderstanding or ignorance of conditions put forth subsequent to a confirmation of sale shall be accepted.

10.8.2

Inspection by bidders

In view of the 'as-is-where-is' condition, bidders are advised to quote rates only after inspection of items at the site. The bidder or his authorized representative may inspect the materials as per the inspection schedule mentioned in the tender notice/auction details say between 11 am to 4 pm (excluding lunch hours) on any working day at the location specified against each lot with the prior permission from the contact person, as given in the auction details. The detailed description of all lots, including the list of spare parts, if any, should be available at the site.

10.8.3

Right to reject all bids

The seller reserves the right to accept/reject and cancel any bid, amend the quantity under any lot or withdraw any lot at any stage before or after acceptance of bid/issue of acceptance letter/sale order/delivery order/deposit of the full sale value by the bidder, without assigning any reason thereof and the value of such material, if paid for, shall be refundable. The seller shall not be responsible for damage/loss to bidders on account of such withdrawal at any stage from the sale.

10.8.4

Duties and Taxes

Any statutory variations in the rate of taxes/duties are to be borne by the purchaser. GST rates indicated in the e-auction catalogue or Tender advertisement are only indicative and the actual GST rates as applicable on the date shall be payable by the successful bidders directly to the seller at the time of taking delivery of materials. In order to avoid the imposition of penalty, the amount deposited by the successful bidder towards taxes and duties will be immediately deposited with the concerned tax authorities without waiting for the actual delivery.

10.9 Disposal through Tender

01. Disposal through tender could take place through the e-Procurement portal or normal tendering. In the bidding documents, General Conditions of Sale (GCS, in place of GCC in procurement tenders) may be laid out.
02. The broad steps to be adopted for this purpose are (Rule 219 of GFR 2017):
 - i) Preparation of bidding documents;
 - ii) Invitation of tender for the goods to be sold/disposed;
 - iii) Opening of bids;
 - iv) Analysis and evaluation of bids received;
 - v) Selection of the highest responsive bidder;
 - vi) Collection of sale value from the selected bidder;
 - vii) Issue of sale release order to the selected bidder;
 - viii) Release of the sold goods to the selected bidder; and
 - ix) Return of bid security to the unsuccessful bidders;
 - x) Any special conditions of contract for each lot may also be given. Important aspects to be kept in view while disposing the goods through an advertised tender are:
 - a) The basic principle for sale of such goods through an advertised tender is ensuring transparency, competition, fairness and elimination of discretion/arbitrariness. Wide publicity should be ensured of the sale plan and the goods to be sold;
 - b) All required terms and conditions of sale are to be incorporated in the bidding document comprehensively in plain and simple language. The applicability of taxes, as relevant, should be clearly stated in the document. The bidding document should also indicate the location and present condition of the goods to be sold so that the bidders can inspect the goods before bidding;
 - c) Bidders should be asked to furnish bid security (EMD) along with their bids. The amount of bid security should ordinarily be 10% of the assessed value or the reserve price of the goods as decided by SDC. The exact bid

security amount should be indicated in the bidding document. The EMD shall be forfeited if the tenderer unilaterally withdraws, amends, impairs or derogates from his offer in any respect within the period of validity of his offer or fails to deposit the SD 100% value within seven days from the date of acceptance of the bid;

- d) Late bids, that is, bids received after the specified date and time of receipt should not to be considered;
- e) The bid of the highest acceptable responsive bidder should normally be accepted and an acceptance/sale order be issued. However, if the price offered by that bidder is not acceptable, a negotiation may be held only with that bidder;
- f) In case the selected bidder does not show interest in depositing the balance sale value or in lifting the goods, the bid security should be forfeited and other actions initiated including resale of the goods in question at the risk and cost of the defaulter;
- g) In case the total quantity to be disposed cannot be taken up by the highest acceptable bidder, the remaining quantity may be offered to the next higher bidder(s) at the price offered by the highest acceptable bidder. The minimum quantity to be accepted shall be indicated in the tender;
- h) If the tenderer's offer is not accepted, the tenderer's EMD shall be refunded to him. No interest shall be payable on such refunds. The EMD deposited by the successful tenderer shall remain with the seller till payment of the SD money has been made. It may be adjusted as part of the total SD money at the discretion of SDC.
- i) The offers should be examined by the SDC and recommendations should be approved by the Director of the Lab/Instt or JS (A) in CSIR Hqrs.
- j) The acceptance letter/sale order would be issued to the successful bidder(s) notifying the amounts and schedule of submission of SD and Balance Sale Value (BSV);
- k) Successful tenderers, herein after referred to as purchasers, shall have to submit a SD @ 25 (Twenty-Five) per cent of the total sale value of the contract within seven calendar days of the issue of the acceptance letter/sale order (excluding the date of issue) or pay 100% of the sale value. The SD shall be deposited in the form of bank draft/pay order, drawn on any of the commercial bank in favour of officer concerned as mentioned in the NIT;
- l) Balance Sale Value (BSV): The successful bidder in an e-auction or tender sale may be allowed 15 (Fifteen) calendar days (including the date of acceptance letter/sale order) for payment of BSV. The SDC after taking into consideration the prevailing market rates and trends, may grant an extension

of time for the payment of BSV with late payment charges @ one per cent per week or part thereof up to two weeks only and, thereafter, the SD will stand forfeited without notice. Extensions should not be granted as a matter of routine. The date of submission of the demand draft in the cash office is the date of payment for all purposes. No interest will be paid to the purchaser for the amounts paid or deposited and subsequently found refundable to the purchaser under any of the conditions of the contract; and

- m) Delivery Order: Delivery Order is an essential document required to be produced to take delivery of the material from the custodian and therefore after depositing BSV, the Delivery Order should be issued and the delivery should be made to purchaser or his agent on the strength of the Delivery Order and after verifying cashier's receipt.

10.10. Disposal through auction (Rule 220 of GFR 2017)

01. The Seller may undertake auction of goods to be disposed of either directly or through approved auctioneers;
02. The basic principles to be followed here are similar to those applicable for disposal through the advertised tender so as to ensure transparency, competition, fairness and elimination of discretion/arbitrariness. The auction plan including details of the goods to be auctioned and their location, applicable terms and conditions of the sale, and so on, should be given wide publicity in the same manner as is done in case of the advertised tender;
03. While starting the auction process, the condition and location of the goods to be auctioned, applicable terms and conditions of sale, and so on, (as already indicated earlier while giving wide publicity to it), should be announced again for the benefit of the assembled bidders;
04. During the auction process, acceptance or rejection of a bid should be announced immediately on the stroke of the hammer. If a bid is accepted, SD (not less than 25 (Twenty-Five) per cent of the bid value) should immediately be taken on the spot from the successful bidder either in cash or in the form of deposit-at-call receipt, drawn in favour of the Seller. The goods should be handed over to the successful bidder only after receiving the balance payment as in case of sale through tenders;
05. The composition of the auction team will be decided by the Director of the Lab/Instt or JS (A) in CSIR Hqrs. The team should preferably include an officer of the internal finance wing of the Department and a representative of Security Officer.

10.11 Disposal at scrap value or by other modes (Rule 221 of GFR 2017)

If Seller is unable to sell any surplus or obsolete or unserviceable item at the reserve price, in spite of its attempts through an advertised tender or auction, it may dispose it off at its scrap value with the recommendations of SDC and approval of the Director of the Lab/Instt or JS (A) in CSIR Hqrs. In case the CSIR Lab/Instt is

unable to sell the item even at its scrap value, it may adopt any other mode of disposal including destruction of the item in an eco-friendly manner.

10.12 Delivery of sold material

10.12.1

Free delivery time and Ground rent

Delivery has to be taken within 30 (Thirty) calendar days (called free delivery period) from the date of the acceptance letter/sale order (excluding the date of issue of acceptance letter/ sale order). The delivery of material will be given only after realization of the demand draft/ pay order. If the purchaser is not able to lift the material within the free delivery period, he may request for an extension. Such extensions are generally granted after levying a ground rent @ 0.5 (half) per cent of the sale value per day. But, in some genuine cases, the levy of ground rent may be waived by the SDC. The amount realized as ground rent should be noted by the stock holder and will be responsible for remitting the cash to the cashier and obtaining a receipt.

10.12.2.

All risks to the buyer

The items shall remain, in every aspect, at the risk of the buyer from the time of acceptance of his offer. The seller will not undertake any liability whatsoever for the safe custody, protection or preservation after the sale has been confirmed. Lots are put up for sale, subject to change by nature's wear and tear. No complaint regarding the quality or description of the materials sold will be entertained once the bid has been accepted.

10.12.3.

Terms of delivery

01. No picking, choosing, sorting, welding, cutting or breaking of goods or materials sold will be permitted unless otherwise specified. In used/waste oil, separation of oil and water, and so on, shall not be allowed at the site. If these actions are allowed, there is possibility of leakages. In mixed lots, the buyer may take undue advantage by leaving cheaper components behind. If whole machinery is sold and cutting and breaking is allowed, it would be difficult to ensure that the purchaser is taking out only his own cut material and not other unsold material or from other scrap lots. If any foreign materials are found to be mixed in the lot, other than the items included in the auction catalogue and acceptance letter/sale order, the seller reserves the right to remove them at the time of delivery. The buyer shall not be entitled to re-sell an item, lot or part of a lot while the goods are still lying within the premises of the seller and any such sale or assignment of the buyer's right to the material sold in an auction will not be recognized. All documents for releasing materials will be made out in the name of the buyer only.

02. The material will be delivered only to the successful bidder or his authorized representatives against the presentation of the buyer's identity proof. If the successful bidder desires to authorize a representative or an agent to accept delivery, the bidder shall produce a suitable power of attorney or authorization letter for each lot separately, duly attested, by a notary public authorizing his representative or agent to lift the material from the seller.

10.12.4

Default by seller

The seller will not be, in any way, responsible for failure to deliver the material due to causes beyond his control such as a strike, lockout, cessation of work by labourers, shortened hours, act of God or other causes or other contingencies whatsoever. The buyer shall not be entitled to cancel the contract and the period of delivery shall automatically be extended proportionately.

10.12.5

Default by buyer

Materials sold but not removed within the specified date will become the property of the seller and it will have the right to dispose of such goods in any manner as he deems fit without any notice.

10.12.6

Witnessing delivery

All materials sold shall be weighed or counted before delivery, this being supervised by a committee comprising the following:

- i) Representative of Stores Section;
- ii) Representative of Finance;
- iii) Representative of the Security Officer ; and
- iv) Representative of the purchaser, if he wishes to be present

10.12.7

Deliveries of Scrap

01. At the time of delivery of scrap material to the purchaser, the weighment is to be done in the presence of the above committee for witnessing the delivery, who will sign a joint statement indicating the type of scrap, name of the party to whom scrap is delivered and quantity as per the weighment slip. The representative of the Stores should arrange for the deliveries to be affected according to the agreement and terms and conditions of sale. He should take every possible step to expedite delivery of the auctioned materials. The Committee should count, measure or weigh each lot or part of a lot after comparison of the description and quantity shown in the sold lot to ensure that only such kinds and quantities of materials as have been shown in the sold lot are being issued. They should sign the gate passes and issue notes in token of such a check.

02. The empty and loaded trucks or carts should be weighed and particulars of the gate pass issued recorded.

10.12.8.

Variation in available Quantity

01. At the time of delivery, the actual quantity may vary from the quantity mentioned in the delivery order. In case of excess available material, the seller reserves the right to retain material in excess of quantity in the lot at its discretion. The purchaser may be allowed to lift the additional quantity after making the requisite additional payment to the seller.
02. If the quantity in a lot on actual weighment or count is less than the announced quantity, the seller will not make good the deficiency under any circumstances. The purchaser thereof will be entitled to obtain a refund for the undelivered quantity at the quoted rate. No interest will be paid on the amount of short delivered quantity.
03. Any refund in this regard will be made with the recommendations of the SDC and approval of the Director of the Lab/Instt or JS(A) in CSIR Hqrs. Copies of the weighment slip will be the based for determining the refund amount. In case of a short delivery of the material, the refund of taxes will be the responsibility of the successful bidder only.

10.12.9

Conclusion of delivery

The seller's responsibility ends after the consignment has been loaded and handed over to the representative of the purchasers. The seller will be no party to any dispute that may arise after the loading has been completed. At the conclusion of the delivery of the lot or lots, pertaining to the item of scrap, any stock, left over should be verified by the Stores Section with the book balance and any discrepancies adjusted. Such "left over" stock may be transferred to fresh scrap of similar description. At the conclusion, a report of sale account of goods disposed has to be prepared by the Stores Section and submitted to Finance & Accounts for necessary action. A format of the report is shown in Annexure-10C (Rule 222 of GFR 2017).



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Anusandhan Bhawan, 2 RAFI MARG, NEW DELHI – 110 001
Tel. phone no. 011-23470417/426, Tele-Fax – 011-23353631.

F.No. 13-4 (04)/2015-16/S&P/Policy /Vol-II

Dated: 06.11.2020

To,
The Directors/Heads of all the National Labs/ Instts. /Units

Sub: Guidelines for donation of surplus, obsolete and unserviceable items of stores to educational institutions

Sir,

Disposal of surplus, obsolete and unserviceable (non – functional) stores have been dealt in Chapter – 10 of CSIR Manual of Procurement of goods 2019 (MPG-2019). Being a premier R&D organization in the country, CSIR Lab/Instts procure and dispose-off many R&D/non-R&D items of stores every year. Although the items being disposed off may not have any utility for CSIR labs/Instts, they may still be useful for educational purposes in Schools, colleges, University, Polytechnics etc.

Keeping in view the possible use value of such stores, it has been decided to introduce "donation to educational institutions" as another mode of disposal, in addition to the modes already provided in chapter – 10 of the MPG – 2019. The detailed guidelines for the same have been formulated and the same is being forwarded herewith for information and guidance.

The guidelines have the concurrence of FA, CSIR and the approval of DG, CSIR and is in consonance with the approval accorded by DoE/MoF vide ID No. 8(2)/2018-E.IIA dated 31st December 2019.

This shall be effective from the date of issuance of this communication.

Yours faithfully

(R.K.Rao)

Sr. Contrller of Stores & Purchase

Encl: As above

Copy to:-

1. DS to DG, CSIR
2. Head, IT for publication on CSIR website
3. PS to JS(Admin)
4. PS to FA, CSIR
5. PA to CVO
6. PA to LA
7. Hindi officer to kindly render the guidelines (ends) in Hindi for circulation.
8. Office copy

Please upload on CSIR website

Mrs. Chandni Sagar, Sr. Secy

V.K. Singh 09/11/2020

Guidelines for Processing of Proposals for Donation of Surplus, Obsolete and Unserviceable (Non—functional) items of Stores to educational institutions

This guideline for donation of surplus, obsolete and non-functional (unserviceable) stores is formulated in pursuance of the permission granted to CSIR by Department of Expenditure, M/O Finance vide their ID No. 8(2)/2018-E.IIA dated 31st December 2019 as a mode of disposal in addition to those prescribed under Rule 218 of GFR 2017.

1. Objective

- a. The items of Stores categorised as surplus, obsolete or unserviceable by the Standing Disposal Committee (SDC) may be considered for donation to eligible educational institutions, in addition to the other modes of disposal stipulated in Chapter 10 of CSIR Manual on Procurement of Goods 2019 (MPG 2019), with the purpose to facilitate such educational institution in furthering their mandate by utilising these stores.
- b. The policy of donation of surplus, obsolete and unserviceable stores including the terms & conditions and the calendar of schedule of donation of Labs/Instts/CSIR Hqrs, shall be published in the respective website for information of all concerned.

2. Eligible Educational Institutes

- a. Educational Institutions such as Schools/ Colleges/ Universities/ Polytechnics/ ITIs etc. which are owned by Central/ State/ Local Self- Governments shall be eligible for receiving the donation.
- b. Schools other than the ones mentioned in 2(a) above, run within the campus / residential complex of CSIR Labs./Instts. provided CSIR authorities are part of the management of such schools.

3. Procedure for donation

- a. Normally, stores which are not required by any CSIR Labs./Instts./ CSIR Headquarters, will be offered for donation to the eligible educational Institutions before considering them for sale through e-Tender /e-Auction etc.
- b. However, the equipment having radioactive material, explosives and unserviceable computer/ ICT equipment/ peripherals shall not be offered for donation.
- c. This offer for donation will be made at least once in a financial year, for which each Lab/Instt / CSIR Hqrs may decide a schedule for donation.
- d. Notwithstanding 3c above, the Director of the Lab./Instt. may on case to case basis, decide to donate any surplus, unserviceable or obsolete stores, duly identified by the SDC, to any specific eligible educational institution, any time during the Financial Year. However, in case of CSIR Headquarters, JS(Admin.) will be approving authority in respect of such stores other than the scientific equipment / instruments /consumables etc on the recommendation of SDC. As regards scientific apparatus/equipment in CSIR Headquarter, the recommendations of SDC shall be submitted to Scientist 'G' level officer from scientific Division concerned for approval. Independent Units of CSIR Hqrs. like TKDL, HRDG, HRDC, URDIP and IPU etc. operating outside the premises of CSIR Hqrs. at 2, Rafi Marg, New Delhi, will have their own SDC and Head of such units shall be the approving authority.

- e. As and when the stores are identified for donation, the list of the same, giving brief details of the items such as year of purchase, basic technical specifications, features, condition and exact location of stores etc. (*some items may be available at project site*) shall be uploaded in the website for seeking proposals for donation from eligible educational institutions by a specified date. The offer shall, *inter alia*, also indicate the objective, terms & conditions of donation.
- f. Labs./ Instts./CSIR Hqrs will make reasonable effort to bring awareness among the eligible educational institutions about the donation policy of CSIR, so as to enable them take best advantage of the same..
- g. Requests from the Heads of the eligible educational institutions alone will be considered. However, in exceptional cases requests made by appropriate authorities such as Registrars or Dy. Director (Admin) etc., may also be taken for consideration.
- h. The SDC shall consider all the requests so received on the principle of equity, specific need and possibility of better utilization, by factoring in the past donations to the same institution and submit its recommendation to the Director of the Lab./ Instt or JS (A) CSIR Hrs, as the case may be. The decision of the Director / JS(A), as the case may be, shall be final.
- i. Once approved / decided by the Director/JS(A), the respective institutions will be intimated by email, post and as far as possible through telephonically for taking delivery of the stores within the stipulated date .

4. Delivery

- a. The stores shall be delivered on "As is where is Basis". Delivery of the items kept at the project site has to be taken from the said site
- b. The Stores should be lifted by the recipient Institution within the stipulated period intimated to them, by following the terms, conditions and the procedure for delivery.
- c. The Cost of transportation ex-CSIR Lab./Instt. will be the responsibility of the recipient organization.
- d. Lab./Instt/CSIR Hqrs. will reserve the right to cancel the offer of stores to the shortlisted institution, if delivery is not taken within the specified.
- e. The Director/JS(A) may extend the delivery time, if a specific request is made to this effect by the Head of recipient organisation.
- f. The delivery of the Stores would also mean the transfer of ownership along with all concomitant risk and liabilities (statutory or otherwise) to the recipient organization
- g. The Lab./Institute/CSIR Hqrs may add any other delivery condition as it may consider relevant.

5. Statutory Compliances (Tax/ Safety/ FEMA etc.)

- a. All donations of imported items shall comply with the provisions of FEMA/ Exchange Controller Manual (ECM)of RBI or any other guidelines that may be issued by RBI/ Government.

- b. Gifts from UNESCO/UNDP etc. shall be donated only in accordance with the terms & conditions agreed between CSIR and such bodies
- c. Taxes, Cesses and Duties , if any ,applicable on such donations shall be realised from / paid by the recipient Institution
- d. Labs./Instts./CSIR Hqrs shall comply with all legal and regulatory compliances that may be applicable to each specific stores being donated. Special care shall be taken in respect of equipment having e-waste / hazardous material, Batteries/ lead acid batteries as well as vehicles, boilers and the like. Attention of the recipient Institutions must be drawn to the special legal & regulatory provisions that may be required to be complied by them upon receipt of such stores on donation

6. Acknowledgement/ Accounting/ Record keeping

- a. It shall be ensured that the recipient Institution gives a formal acknowledgement of all the stores received
- b. As regards the accounting treatment of such donated stores, the same procedure is to be followed as is prescribed for disposals made under other permitted modes.
- c. The Lab./Institute shall maintain detailed record of all such donations made during a financial year

7. Other Terms and Conditions

- a. The recipient Institutions must give an undertaking to the effect that they shall themselves be making use of the stores received by them in donation and that they would dispose off the same by following the procedure of their respective department.
- b. The lab./Institute may add any other term and condition as it may consider relevant.



REGISTERED

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No. _____ No. 1(5)/96-Finance

Dated 9.5.97

From
संयुक्त सचिव (प्रशासन)
Joint Secretary (Admin.)

FINANCIAL ADVISER

To

ALL THE HEADS OF LABS./INSTTS.

Sub: Condemnation & replacement of vehicles and
procurement of new vehicles

Sir,

The Governing Body of CSIR in its 124th Meeting held on 24th September 1991 had delegated powers to the Director-General, CSIR for condemnation and replacement of old vehicles with the concurrence of the Financial Adviser. For procurement of any additional new vehicle, the proposals are to be approved by the Member (Finance). All the proposals received from Lab./Instt. for condemnation & replacement of vehicles as well as purchase of new vehicles, are examined by the Finance Wing of CSIR before these are submitted to the DG CSIR/Member (Finance) for their approval. It has been observed that in the absence of complete details, it becomes necessary to call for additional information from Labs./Instts., resulting in prolong correspondance & delay. In order to streamline the procedure and avoid delay, revised Proformas have been devised and are enclosed herewith. For condemnation and replacement of a vehicle, information should be furnished in both the Proformas. Whereas, for purchase of any additional vehicle, the proposal should be sent in Form-II alongwith detailed justification. Details of total vehicles owned by the Lab./Instt. and deployment of all the vehicles should also be sent alongwith the proposal.

2. As per instructions contained in Government of India, Ministry of Finance Notification No. F1(21).E.II(A)/93 dated 21st May 1993, for condemnation of a vehicle, the following lives of various type of vehicles in terms of distance run (in kms.) and length of use (in years), whichever is reached later, have been fixed :-

Type of vehicles	Kilometres	Years
(i) Heavy commercial Motor Vehicles	4,00,000	10
(ii) Motor vehicles fitted with engines upto 20 hp. (RAC)	2,00,000	8
(iii) Motor Cycles fitted with Engines of 3.5 hp (RAC) or above	1,20,000	7
(iv) Motor Cycles fitted with engines of less than 3.5 hp (RAC)	1,20,000	6
(v) The life of a Tractor shall be taken as 10,000 hours or ten years, whichever is reached later.		

3. A certificate from one of the following Authorities to the effect that the vehicle is not fit for any further economical use has to be obtained and sent alongwith the proposal for condemnation:-

- (i) An Electrical & Mechanical Workshop of the National Airport Authority;
- (ii) The Workshop of State Road Transport Corporation;
- (iii) At locations where Workshops mentioned at (i) and (ii) are not available, Transport Workshops under the Central or State Government Departments.

4. Before the proposal is sent to CSIR, it may, therefore, kindly be ensured that the above instructions for condemnation of vehicle are fulfilled. In case any of the condition is not fulfilled, detailed justification for recommending the vehicle for condemnation should accompany the proposal.

It may kindly be ensured that till approval of the competent authority is conveyed, no vehicle should be disposed off and order placed for new vehicle, even if Budget provision exists.

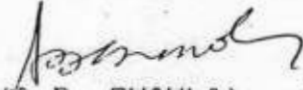
5. With a view to have a consolidated information about the vehicles owned by various Lab./Instt., following information may kindly be furnished urgently so as to reach this Office by 15.6.97. :-

- i) Details of total vehicle owned by the Lab./Instt.
- ii) Sanction No. and date of CSIR approval for purchase of different vehicles.
- iii) Number of sanctioned posts of Drivers.
- iv) Number of filled up posts of Drivers alongwith Name of Drivers and their date of superannuation.

Kindly acknowledge receipt.

ENCL-2/R

Yours faithfully,



(A.D. CHAWLA)
DY.FINANCIAL ADVISER

PROFORMA FOR DECLARATION OF OLD VEHICLES TO BE
CONDEMNED AND DISPOSED OFF

PART - I (TO BE COMPLETED BY ADMN. OF LAB./INSTT.)

1. Name of the Lab./Instt. :
2. Particulars of Vehicle :
 1. Type of Vehicle :
 2. Registration Number :
 3. Petrol/Diesel Engine :
 4. RAC Horse Power :
 5. Date of induction into service :
 6. Whether on road or off the road :
 7. Date from which off the road :
 8. Mileage expected per litre for a
vehicle in good condition :
(km. per litre)
 9. Current Fuel Consumption (Per Litre) :
 10. Total Kms./Hours run :
 11. Kms./hrs. run after last overhaul :
 12. Purchase/cost of the Vehicle :
 13. Total expenditure incurred on repairs
and maintenance so far :
 14. Date of last major repairs :
 15. Cost of last major repairs :

UNDERTAKING

In case, the above proposal is approved, the condemned vehicle will be disposed off within three months from the date of receipt of the new vehicle. The report will be furnished to the CSIR Hqrs., within a week.

(Controller of Administration)
OFFICE SEAL

PART - II

(TO BE COMPLETED BY THE INSPECTING AUTHORITY)

1. Date of Inspection :
2. Present mechanical condition, Engine No. _____
 - a) Engine compression in cylinders : Poor/Satisfactory/Good
 - b) Engine Pick-up : Poor/Satisfactory/Good
 - c) Top Overhaul : Required/Not-required
 - d) Major Overhaul : Required/Not-required
3. Transmission System:
 - a) Clutch : Slip/spin/pulsation/noise/needs overhaul/satisfactory/good
 - b) Gear Box : Huming/noisy/slipout/needs Overhauling/satisfactory/good
 - c) Power takeoff : Huming/noisy/slip/needs overhaul/good/satisfactory
 - d) Prop shaft : Vibration/mettalic rattle/squel/need replacement/satisfactory/good
 - e) Differential/differtials : Huming/regular knock/knocking while turning/need O.H./good/satisfactory
4. Steering : Stuff and hard/excessive free movement /noisy/need oil/good/satisfactory
5. Suspension : Noisy/tossing/need over-haul/ satisfactory/good
6. Brake System : Spongy/sluggish/pulling sidewise/need overhaul/satisfactory/good
7. Cooling system :
 - i) Radiator : Rusty/not cooling/damaged/perished/ choked/need O.H./satisfactory/good
 - ii) Water pump : Noisy/leaking/satisfactory/good
 - iii) Hose connection : Perished/cracked/leaking/good
8. Chassis No _____ : Bent/cracked/damaged
9. Body : Rattling/rusted/body and floor needs renovation/satisfactory/good
10. Upholstery : Need repairs/need renovation/satisfact

11. Electrical System :

- | | |
|---------------------------|---|
| i) Startar motor | Needs O.H./Unserviceable/satisfactory |
| ii) Dynamo/Alternator | Needs O.H./Unserviceable/satisfactory |
| iii) Battery charger | Needs O.H./Unserviceable/satisfactory |
| iv) Electrical/connection | Needs replacement/needs repair/
satisfactory |
| v) Control pannels | Needs replacement/needs repair/
satisfactory |

12. Whether the required/
norms are fulfilled
or not : Yes/No

13. Condition of fitment
items :

(i) Tyres _____ (ii) Battery _____

14. Estimated cost of repair/reconditioning
of the above vehicle to bring it to road-
worthy condition for atleast 5 years
(about 30,000 KM use). !
!Rs. _____ !
!

15. REMARKS

16. Recommended/not recommended for condemnation.

PLACE :

Signature _____

DATE :

NAME : _____

Office Seal of the Designated
Authority

PROPOSAL FOR PURCHASE OF VEHICLE

NAME OF THE LAB./INSTT _____

WHETHER REPLACEMENT OR ADDITION _____

TOTAL STAFF STRENGTH _____

A. PARTICULARS OF VEHICLES OWNED BY THE LAB./INSTT (OTHER THAN BUSES)

SL.NO.	TYPE OF VEHICLE	NO.OF VEHICLES	SL.NO.	TYPE OF VEHICLE	NO. OF VEHICLES
1.	Cars		5.	Three-Wheelers	
2.	Jeeps		6.	Demonstration vehicles/ Test equipment vehicles	
3.	Station Wagons/ Pick up Vans Mini Bus		7.	Field Survey vehicles, etc. with special body and extra fittings	
4.	Motor Cycles		8.		

B: PARTICULARS OF VEHICLE PROPOSED TO BE PURCHASED

Brief Description	No.of vehicles required	Estimated cost and ref. to provision in sanctioned budget.	Purpose/ Project for which required	Whether new post/s of driver/s is/ are required. If so reference to proposal sent for post/s. (for additions only)	Adequate justification for the purchase (addition or replacement) should be given in the covering note. For replacements, particulars of old vehicle should be given in FORM- I.

SIGNATURE

COA/ADMINISTRATIVE OFFICER

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRA-ORDINARY
PART II, SECTION(3) AND SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF EXPENDITURE

New Delhi Dated, the 26-9-1996

NOTIFICATION

In pursuance of clause (3) of article 77 of the Constitution of India, the President hereby makes the following rules further to amend the Delegation of Financial Powers Rules, 1978, namely:-

1. (1) These Rules may be called the Delegation of Financial Powers (Amendment) Rules, 1996.
- (2) They shall come into force on the date of their publication in the Official Gazette.

In Schedule VII to the Delegation of Financial Powers Rules, 1978, against the entry relating to condemnation of motor vehicles and motor cycles, under column 3, in para(a) for the item (ii) and the entries relating thereto, the following shall be substituted namely:-

"(ii) Motor vehicles fitted 1,50,000 Kms. 6-1/2 years."
with engines upto
20 H.P.(RAC)

Note: The Delegation of Financial Powers Rules, 1978 published vide Notification No.SO.2131, dated 22nd July, 1978 have subsequently been amended by:-

- | | | |
|--------|--------------|-------------------------------|
| (i) | Notification | No.SO.1187, dated 9.6.1979. |
| (ii) | " | No.SO.2942, dated 1.9.1979. |
| (iii) | " | No.SO.2611, dated 4.10.1980. |
| (iv) | " | No.SO.2164, dated 15.8.1981. |
| (v) | " | No.SO.2304, dated 5.9.1981. |
| (vi) | " | No.SO.3073, dated 4.9.1982. |
| (vii) | " | No.SO.4171, dated 11.12.1982. |
| (viii) | " | No.SO.1314, dated 26.2.1983. |
| (ix) | " | No.SO.2502, dated 4.8.1984. |
| (x) | " | No.SO. '22, dated 5.1.1985. |
| (xi) | Corrigendum | No.So.1958, dated 11.5.1985. |
| (xii) | Notification | No.SO.3082, dated 6.7.1985. |
| (xiii) | " | No.SO.3974, dated 24.8.1985. |
| (xiv) | " | No.SO.5641, dated 21.12.1985. |
| (xv) | " | No.SO.1548, dated 19.4.1986. |
| (xvi) | " | No.SO.3183, dated 20.9.1986. |

(xvii)	Notification	No.SO.3787,	dated 8.11.1986.
(xviii)	"	No.SO.2508,	dated 19.9.1987.
(xix)	"	No.SO.3092,	dated 7.11.1987.
(xx)	"	No.SO.3581,	dated 10.12.1988.
(xxi)	"	No.SO. 841,	dated 17.3.1990.
(xxii)	"	No.SO.1469,	dated 26.5.1990.
(xxiii)	"	No.SO.2173,	dated 18.8.1990.
(xxiv)	"	No.SO.3033,	dated 17.11.1990.
(xxv)	"	No.SO.3414,	dated 22.12.1990.
(xxvi)	"	No.SO. 534,	dated 23.2.1991.
(xxvii)	"	No.SO.2235,	dated 24.8.1991.
(xxviii)	"	No.SO.547(E),	dated 24.7.1992.
(xxix)	"	No.SO. 466,	dated 13.3.1993.
(xxx)	"	No.SO.1292,	dated 12.6.1993.
(xxxi)	"	No.SO. 685,	dated 12.3.1994.
(xxxii)	"	No.SO.1232,	dated 28.5.1994.
(xxxiii)	"	No.SO.1945,	dated 13.8.1994.
(xxxiv)	"	No.SO.2451,	dated 24.9.1994.
(xxxv)	"	No.SO. 174,	dated 28.1.1995.

Narain Das

(NARAIN DAS)

UNDER SECRETARY TO THE GOVERNMENT OF INDIA

(No.F.1(18)-E.II(A)/96)

To

The Manager,
Government of India Press,
Mayapuri, New Delhi.



वित्तीय सलाहकार
Financial Adviser

Phone : 23711255

Fax : 23711117

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद

अनुसंधान भवन, 2 रफो अहमद किदवाई मार्ग, नई दिल्ली - 110 007

Council of Scientific & Industrial Research

Anusandhan Bhavan, Rafi Ahmed Kidwai Marg, New Delhi - 110 007

42-1(1)/Accounts/2005-2006

Dated 12.01.2006

To
The Controller of Finance/
The Finance & Accounts Officer
All the National Laboratories/Institutes of CSIR

Sir,

Sub: Inter-Laboratory transfer of Assets

You are aware that **inter-laboratory transfer of fixed assets** should not have any impact on the consolidated accounts of CSIR. Therefore, it is essential to ensure that the assets transferred out by one laboratory must be taken as **transfer in** by the other laboratory within the same accounting year.

The depreciated value of assets transferred out would be reduced from the concerned asset block on the Asset side with simultaneous reduction in the Industrial Research Fund on the Liability side in the Balance Sheet of transferring Laboratory. The Transferee Laboratory will also incorporate an entry by increasing the concerned asset block with the depreciated value of assets received with simultaneous increase in the Industrial Research Fund. However, it is to be ensured by both transferring and transferee laboratories that the entries are made in the same accounting year.

You are requested to incorporate C-Vouchers relating to assets transferred out, if any, positively by 15th February, 2006 and send a copy of the C-Voucher to the Finance & Accounts Officer of the transferee laboratory and the undersigned. On receiving the copy of the C-Voucher from the transferring laboratory, the Finance & Accounts Officer of the transferee laboratory should pursue the matter with the concerned departments and ensures the incorporation of the same under the head 'Assets transferred in' positively before 28th February, 2006. The FAO of the transferee laboratory should also send a copy of the C_Voucher to the FAO of the transferring laboratory and the undersigned.

No C_Voucher under the head assets transferred out or assets transferred in shall be entered in the month of March, 2006. The laboratories are requested to carry out reconciliation of inter-laboratory transaction among each other in the month of March so as to ensure that value of assets transferred out matches with the value of assets transferred in during the year. Therefore, there should not be any transfer of asset after 15th February.

FRAs
SPO (P)
SO (SEP)

Atto
1.1.06

1.1.11.06


A little care from the laboratories shall avoid ~~an~~ unnecessary and perennial audit criticism.

Yours faithfully,


(Rattan Lal Sharma)
Deputy Financial Adviser

Copy to:

Controller of Stores & Purchase/Stores & Purchase Officer of all National Laboratories/Institutes – with a request to forward a copy of challan of asset transferred out each to Controller of Stores & Purchase/Stores & Purchase Officer and Finance & Accounts Officer of the transferee laboratory. On receipt of the asset, the Controller of Stores & Purchase/Stores & Purchase Officer of the transferee laboratory shall record the same in DRR immediately and forward a copy to Accounts Section for necessary incorporation in the Accounts.


12/1/06

2/5/14



Phone : 371
Fax : 371

Council of Scientific & Industrial Research

Anusandhan Bhavan, Rafi Ahmed Kidwai Marg,
New Delhi - 110 001

No.1(1)/Acctt/2000-20
Date:6th September, 20

To: Head of all National Labs./Instts.

Subject : Non-accountal of assets procured from externally funded projects
.....

The Principal Director of Audit, Scientific Departments, in his audit report on the accounts of CSIR for the year 1998-99 has observed that a large number of assets are being acquired for externally funded projects, which are neither taken in the regular stores ledger of the Labs. nor the value of such assets is being reflected in the accounts of the Laboratory.

As per the standard terms and conditions for sponsored/ grant-in-aid projects, any assets acquired out of externally funded projects remain the property of the sponsoring agency unless these are gifted out to the Laboratory/ Instt.

The extant procedure being followed in CSIR in terms of letter of even number dated 26.10.1988 is as follows:

- i. On conclusion of all externally funded projects a formal consent from the sponsoring body for gifting the asset to the Laboratory is required to be obtained. After getting the consent of the sponsoring body, the assets are taken in the regular stores Ledger and accounted for in the Balance Sheet under the relevant assets heads on the asset side and the corresponding value is shown on the Liability side under the head 'Assets acquired from Sponsored Projects'.
- ii. Old items where more than 3 years have lapsed after the completion of the project Laboratories were advised to take the assets in the regular stores Ledger and value shown in the Balance Sheet treating such asset as "deemed to have been gifted by the sponsoring body."

As per the feedback received from different Labs. it has been observed that either the Laboratories are not prompt in approaching the sponsoring body for getting such asset as 'gift' or even if they approach no reply was forthcoming from the concerned sponsoring/ granting organization. As a result, huge assets of considerable value remain out of accounts of the Laboratories/CSIR.

In view of the Audit observations, it has now been decided with the approval of Financial Adviser that the assets acquired for the externally funded projects may be accounted for in the books of accounts and their value reflected in the Balance Sheet immediately after the closure of the project for which procedure as indicated below may be followed:-

W. K. Raw
AO

what is the
contingent liability
CAA
SIAO / SPO

- pl sit jointly and settle.

- a. On completion of the externally funded projects, the project leader will intimate concerned about the closure of the project and obtain a list of assets acquired out the project fund along with the value and approach sponsoring/ granting organization for gifting the assets to the Laboratory and also intimate that in anticipation of their consent the assets are being accounted for in the Balance Sheet of CSIR, which will be returned to them as and when asked for on "as is where is basis". He will also issue instructions through the Project Monitoring Cell to account for such assets in the stores ledger as well as in the Balance Sheet of the Laboratory.
- b. The Stores Officer in turn will prepare a transfer voucher in triplicate for transferring the assets from sponsored project ledger to Laboratory Stock ledger. In the transfer voucher reference to Project No. for which the assets were acquired; reference to both the stock ledgers (Sponsored project ledger from which the assets transferred and the Laboratory stock ledgers where the assets transferred). One copy will be sent to Finance & Accounts section for reflection in the Balance Sheet and another copy to Project Monitoring Cell or the project leader, as the case may be.
- c. On receipt of the Transfer Voucher from the Stores Officer, the Finance & Accounts Officer will account for the asset in Balance Sheet through 'C-Voucher' without waiting for 'gifting' consent from the sponsoring/ granting organization. At this stage provision for two additional entries have been made in IMPACT – (1) Project No. and (2) Original Voucher. The project number against which the asset was originally procured should be entered in this module. The 'original voucher' should be the C-voucher that will be taken automatically. This 'original voucher' has to be entered when the entry for effecting return of the asset, if any, is made (as in para -c below).
- d. If, subsequently, the sponsoring/ granting organization claims the assets back, the same should be returned and shown as "transfer to the sponsorer" and struck off from the Stock Ledger. In the Balance Sheet a reverse entry should be given through 'C-Voucher' by entering figure with negative sign in 'Asset amount' field. At this stage reference to the 'original voucher' and the project number as mentioned in para-c above must be given.

Immediate action may kindly be taken to account for the assets acquired for all externally funded projects which have been closed as on date.


(D.K. CHAKRABARTY)
Consultant (B&A)

Copy to:

1. Sr. F&AO/F&AO of all National Labs./Instts.
2. Stores & Purchase Officer, all National Labs./Instts.
3. Shri A. Wahid, Head, IMPACT Software Team – with the request to incorporate necessary modification in IMPACT programme
4. All Divisional Heads in CSIR Head quarters



Phone : 3710500
Fax : 3710500

Council of Scientific & Industrial Research

Anusandhan Bhavan, Rafi Ahmed Kidwai Marg,
New Delhi - 110 001

No.1(1)/Acctt/2000-2001
Date:6th September, 2000

To: Head of all National Labs./Instts.

Subject : Non-accountal of assets procured from externally funded projects

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with Row.
> AO
what action is to be taken
CAA / SFAO / SPO
13/11/00
- pl sit jointly and settle.
For CAA - Consist sent to SPO of F&O
18/11/00

- a. On completion of the externally funded projects, the project leader will intimate all concerned about the closure of the project and obtain a list of assets acquired out of the project fund along with the value and approach sponsoring/ granting organization for gifting the assets to the Laboratory and also intimate that in anticipation of their consent the assets are being accounted for in the Balance Sheet of CSIR which will be returned to them as and when asked for on "as is where is basis". He will also issue instructions through the Project Monitoring Cell to account for such assets in the stores ledger as well as in the Balance Sheet of the Laboratory.
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 (D.K. CHAKRABARTY)
 Consultant (B&A)

Copy to:

1. Sr. F&AO/F&AO of all National Labs./Instts.
2. Stores & Purchase Officer, all National Labs./Instts.
3. Shri A. Wahid, Head, IMPACT Software Team – with the request to incorporate necessary modification in in IMPACT programme
4. All Divisional Heads in CSIR Head quarters

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAWAN RAFI MARG -
NEW DELHI 110 001

Serial Circular no. 154

5-11(1)/2002-O&M

September 25, 2002

OFFICE MEMORANDUM

The Governing Body at its 154th meeting held on 3rd September 2002 have approved the enclosed procedure for " Losses & its write off" including the delegation of financial powers for writing of the losses.

This shall come into force with immediate effect.

* Hindi Version will follow.


(U.S. Das)
Stores & Purchase Officer

cc: As above.

Copy to:

1. Directors of all national labs/ Instts.
2. All the Heads of divisions at CSIR HQ.
3. Sr. DS/DSs/USs/Sr. Dy. FA/ Dy. FAs/ Sr. FAOs/ Sr. SPO/SPOs in CSIR HQ and CSIR Complex New Delhi.
4. Sr. COAs/COAs/Sr. FAO(SG)s/SR.FAOs/Sr. SPO(SG)/ Sr. SPOs/SPOs in all the national labs/Instts.
5. DS, Office of the DG, CSIR for kind information.
6. US, Office of the JS (A), CSIR for kind information.
7. PA to FA for kind information.
8. PA to CVO for kind information.
9. PA to Legal Advisor for kind information.

LOSSES AND THEIR WRITE OFF

Introduction:

The write off of the value of stores is necessitated only in cases where the item in question is not physically available, No separate sanction of write off of the value of the stores is required when the items are physically available and is declared as obsolete, surplus or unserviceable. The procedure for disposal has been dealt with in detail separately.

Kinds of Losses:

The losses that are generally found in our Laboratories can be classified into the following two categories.

(a) Losses due to theft, fraud, negligence etc. - Losses due to theft or fraud, neglect or negligence, purchases in excess of requirement, sabotage etc. will fall under this category.

(b) Losses not due to theft, fraud, negligence etc.- Losses due to fair, wear and tear, act of god, natural causes or calamities like flood, earthquake etc. will fall in this category.

In addition to the above there may be different types of losses like loss due to damage, breakage or wastage in handling, due to faulty storage and lack of preservation, due to leakage, spillage, evaporation, due to shortage, breakage in transit or due to the discrepancy discovered during stock verifications. These losses can be either due to negligence or not due to negligence and thus may be put in the above two categories as decided on case to case basis.

Responsibility for losses and their enforcement:

Every officer shall realize fully and clearly that he will be held personally responsible for any loss sustained by Council through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Report of Losses

The user through his HOD shall report the loss of stores giving details there of to the SPO, vigilance officer and Director of the lab/Instt. Director of the lab may decide as to whether the same is to be reported to CSIR or not. Simultaneously, the vigilance officer of the Laboratory would take up the matter with Police, if deemed necessary. The Heads of Laboratories/Institutes should exercise their discretion in determining at what stage report should be sent to police keeping in view the fact that police investigation would be seriously handicapped with lapse of time.

Investigation of losses:

On receipt of the report of the loss from the user, SPO shall put up the matter to the Director for appointment of an Investigating Officer to investigate the losses. The investigating Officer will normally submit his report within a month so that prompt action could be taken.

The investigating officer should recommend measures to be taken to prevent future recurrence of such losses. While investigating, the provisions contained in Rule 21 Appx.1 of GFR may be followed the

details are attached in the annexure.

In case of loss due to negligence on the part of an individual or group of individuals, the matter shall be investigated into the circumstances leading to the loss and the element of personal responsibility shall be assessed for recovery of cost, proportionate or full as the case may be, or other form of disciplinary action as per rules will be taken. In case, personal responsibility can not be fixed after enquiry, a loss statement(as per format enclosed) will be raised for the approval of the competent authority for write off and a copy of the enquiry report shall be attached therewith.

Value of Loss

The term "Value" for this purpose shall be interpreted as meaning the "book value". In all cases the book value of the materials shall be written off and not the depreciated value. In absence of book value, market value shall be written off.

Procedure for write off of losses due to theft, fraud, negligence and sabotage etc.

After the investigation, if the loss is found to be irrecoverable, it shall be regularized by raising a loss statement (as per format enclosed) in triplicate and the sanction of the competent authority shall be taken for its write off on the recommendation of the Investigating Authority.

In these cases the book value of the materials shall be written off.

Losses not due to theft, fraud, negligence

In all such cases of loss, the matter shall be fully investigated by the investigating officer and a certificate to the effect that the loss is not due to negligence on the part of any member of staff is to be recorded. Similar certificate may be needed for write off of losses that are revealed during stock verification after checking the receipts/issue slips to find out that the discrepancies are not due to erroneous or non posting of vouchers.

Losses due to natural calamities like accidental fire, flood, cyclone, earthquake etc. shall be reported to CSIR immediately mentioning the book value of the stores lost or damaged or destroyed etc.

Register of loss

A Register of loss or loss statements shall be maintained as per format enclosed by the Stores of the Laboratory so that the details of loss can be found out immediately.

Powers to write off of losses

The following powers are proposed for writing off of losses:

Types of loss	Director	Management Council	Director, General CSIR.
Irrecoverable loss of stores due to theft, fraud, negligence etc.	Rs.10,000/-	Rs.50,000/-	Full powers
Loss of stores not due to theft, fraud, negligence etc.	Rs.50,000/-	Rs.2,00,000/-	Full powers

Serial Circular No. 213

Phone : 23710311
Gram : 'CONSEARCH', New Delhi
Telex : 31-65202 CSIR IN
Fax : (91-11)23710311, 23710618

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्

अनुसंधान भवन, 2, रफी मार्ग, नई दिल्ली-110 001

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH

Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110 001

15-11 (1)/2002-O&M

Speed Post / Courier
Dated: 21st April, 2004

मुख्य सतर्कता अधिकारी
Chief Vigilance Officer

Directors of all National Labs/Instts.

Sub: Procedure for "Physical verification of stores etc."

Sir

The procedure to be followed for Physical verification of stores, stores accounting, noble metals, codification of the stores items etc. is attached as an annexure to this letter. The procedure has the approval of DG, CSIR and it shall come into force with immediate effect.

2. Under the procedure for "Disposal of Stores", the following amendments have also been approved.

- The sentence "by Gift to educational Institutions within the State" be read as "by Gift to educational institutions."
- The Lab may decide the quantum of EMD for disposal of stores in place of 10% of the quoted price.

3. Formats to be used in stores have been devised and are enclosed for adoption in all the Labs.

This can also be viewed on the website <http://csiradmin.res.in>.

Hindi version will follow.

Yours faithfully

(U.S. Das) 21/4/04

Stores & Purchase Officer

Copy to:

1. All the Heads of Divns. At CSIR HQ/Head HRDG, CSIR Complex, New Delhi
2. Sr. DS/Sr. Dy. FA/DSs/Dy. FAs/USs/Sr. FAOs/ FAOs/SPOs at CSIR HO.

Physical verification of stores

1 - Introduction

Physical verification of stores is the process of actual counting, weighing and measuring all items of stock, recording the results and to ensure that the materials are according to the nomenclature, description, specification shown in the stock ledgers and the actual balances of such stocks agree with balances appearing in the books and are confirmed and authenticated. The excess or shortage if any brought to notice on such verification is properly investigated, accounted for and reconciled.

2 - Purpose

- i) It is an audit requirement that physical verification of all stores shall be carried out at least once in a year.
- ii) It is essential as it checks the accuracy of stores records and brings about an overhaul of the stores section specially its physical condition.
- iii) It is useful as it discloses any weakness or defects in the system for the custody and control of stock besides bringing the stock accounts up-to-date.
- iv) It reveals the possibility of frauds, theft or loss and suggests adoption of additional preventive measures to stop them.
- v) It reveals losses due to wrong issues, negligence, misappropriations, misuse, leakage, pilferage and theft etc. and suggests measures to stimulate better control.
- vi) It helps in clearing up surplus and obsolete items thus avoiding locking up of resources.
- vii) It ensures that the stores are well preserved against any damage or deterioration due to wrong storage or other hazards.
- viii) It is valuable as it greatly assists in training the staff and making them more conversant with stores keeping methods and techniques.

3 - Pre-requisites of verification.

- i) The verification shall be conducted in the presence of the official responsible for the custody of stores or any other responsible person deputed by him who should make himself available to the stock verifier till the verification is over.

- ii) Stores must be arranged properly with locations marked on the ledger folios and identification labels be tagged thereon for quick and easy verification.
- iii) Items which are not the inventory of the Lab/ Instt. ought to be marked or labeled in advance as such. Procurement under externally funded projects will form part of the inventory of the Lab for this purpose.
- iv) List separately any goods that are under inspection.
- v) List out items sent for repairs or processing or stocks lying at project sites and obtain their confirmation.
- vi) Stores issued on loan must be accounted for before the stock verification takes place.
- vii) Staff connected with verification should not be permitted to proceed on leave during the period of verification.

4 - Types of verification

There shall be four types of verification:

- i) 100% internal verification of stores.
 - a) Verification of stock
 - b) Verification of assets in PIR/DIR
- ii) Periodical verification by the Asst (S&P)/ Dy. SPO (Stores).
- iii) Surprise/ spot verification by the Director or his nominee
- iv) Test physical verification by CSIR.

4.1 100% internal verification of stores.

Procedure of verification

A - Verification of Stock

- a) The Director shall assume responsibility for ensuring proper maintenance and annual physical verification of stores by an officer not connected with the stores as required under the rules with the help of his own staff.
- b) The verification of the stores shall not be entrusted to a person who is :-
 - i. the custodian, the ledger keeper of the stores to be verified or is employed under the custodian or,

4.2 Periodic verification by the Stores assistant/Dy. SPO.

- i) Each stores assistant shall check at least 10 items of stores per week and should ensure that all the items under the charge are verified during the year and the result are recorded in a register maintained for this purpose.
- ii) The Dy. SPO (Stores) should also exercise a periodic check to examine the accuracy of stock held by the custodian. He should further ensure that verification is actually carried out by the stores assistant and the discrepancies have been brought to account.
- iii) Besides the above, he should independently verify at least 5 items per week to ensure that the stock accounts represent a true and correct state of stores.

4.3 Surprise verification by Director or his nominee

Director or his nominee shall make a surprise/ spot check at least twice a year to see:-

- a) That stock accounts of important and costly items are maintained correctly and properly.
- b) That posting of vouchers are up to date.
- c) That stores are well preserved and protected against risk of damage or deterioration.
- d) That the general security, fire precautions, cleanliness and up keep is satisfactory.
- e) Record the findings on the stock ledger.

4.4 Test verification by CSIR

To ensure that the process of verification is ongoing as per schedule, CSIR may depute a team of officials to have a test check on the stores activities. The duties of the test verification teams shall be as per the stock verifiers outlined above.

- ii. not conversant with the classification, nomenclature and techniques of the particular class of stores to be verified.
- c) The verification shall not be left to the low paid subordinates and shall be as far as possible entrusted to a responsible officer who is independent of subordinate authority in charge of store.
- d) In order to successfully carry out and complete the verification, a programme shall be planned well in advance at the beginning of each year by the Sr. SPO/SPO with the approval of the Director. The verification shall be carried out under the general supervision of the Sr. SPO/SPO. He shall be responsible for the proper conduct of all business relating to the verification of stores and in this behalf:-
- Specify the names of the stock verifiers for each group of stores and prescribe a definite time limit for completion of 100% physical verification and submission of report.
 - Distribute the work according to the quantum of work in such a way that the prescribed time limit is strictly adhered to.
 - Issue an office order indicating the names or the teams of the stock verifiers, the dates of commencement and completion of work and calling upon all concerned to ensure that postings of receipts and issues of respective stock ledgers/ Personal inventory registers are completed and to cooperate with the stock verifiers to enable them to complete the work within the prescribed time limit.
 - Occasionally visit the groups to see that the work is in progress and if considered necessary, test check the work done by the verifiers.
 - Send a copy of the program to CSIR
- e) The closing stock at the end of the financial year shall be taken up for verification by physical counting, weighing or measuring, as the case may be, in the presence of the custodian.
- f) The result of the verification shall be recorded in the stock ledgers by the stock verifier. He shall encircle the items tallying with the balance and append initials thereon after verification.
- g) At the close of the verification, the following certificate shall be given by the stores assistant and countersigned by the Dy. SPO (Store).
- * It is certified that all stores under my charge have truly been produced and correctly been verified by the stock verifier in my

presence and the postings had been brought up-to-date prior to the commencement of verification. No store has been kept back by me from verification."

B- Verification of assets in the PIR/DIR

- a. The assets lying in divisions are issued to the scientists on personal inventory basis or on divisional inventory basis as per the procedure for issue of stores.
- b. Many Labs have already computerized the Personal Inventory register. In such labs a list of all assets issued to an individual will be sent to him by 15th March every year with a copy to the divisional heads. The divisional heads will ensure that the stocks held by these scientists are verified by another scientist/ officer within the group. The report duly authenticated by the HoD should be immediately submitted to the SPO/Dy. SPO (s) before 15th April.
- c. Where ever divisional inventory system is followed, the divisional head who is already having the list of items in his division will get the stock verified by one member of his group and send the report to the SPO/Dy. SPO(s) latest by 15th April. Once the records of the stores are computerized, the stores can forward the list of assets issued to that division which will facilitate the physical verification.

4.1.2 Preparation of the verification report.

The report may generally consist of the following three parts:

- a. List of discrepancies.

The list of discrepancies will show the balance available in the ledgers either stock ledger or PIR or DIR as the case may be and the balance found physically.

- b. Narrative report.

The narrative report shall include a critical observation on the system of stock control, custody of stores giving suggestions/ recommendations etc. for improving the working of stores and measure for avoiding such lapses/ discrepancies in future.

- c. Matters which the verifier may like to bring to the notice of the authorities confidentially.

The report will be submitted to the SPO/Director for further action with a copy to CSIR not later than 30th April every year.

4.1.3 Follow up of the report

- 21 • On receipt of the report from each verifier the same shall be thoroughly examined by the Sr. SPO/ SPO who will initiate action to reconcile each discrepancy.
- 22 • He will take action to reconcile the discrepancies by tracing out any left out entry of receipt or issue including mix-up of items or items lying in a different location that could not be verified due to unforeseen circumstances.
- 23 • In case of major and irreconcilable discrepancies, he will cause the investigation to be conducted to find out the lapses/ negligence as per procedure circulated for writing off of losses.
- 24 • He will also take suitable action to avoid recurrence of such discrepancies in future and take punitive action where necessary.
- 25 • He will ensure that the action on the report of the stock verifier is completed and finalized within a period of three months from the date of submission of report.

Duties of the stock verifiers

The duties and functions of the stock verifiers are as under:-

- a. Demand a certified list of all stock ledgers both main and subsidiary.
- b. Demand a certificate that the posting of all issue slips, return slips etc have been made up to date.
- c. Examine whether the system of stores conform to the prescribed system.
- d. Examine whether the forms used are in conformity with the prescribed ones.
- e. Whether the classification of stores as assets and consumables correctly done.
- f. Whether assets are finally issued from the stock ledgers and their distribution and location have been shown in the ledgers.
- g. Whether adequate and proper fire fighting arrangements, safety arrangements for noble metals, costly chemicals and poisons exists.
- h. See that the materials according to the nomenclature, description, specification, location and other particulars shown in the stock

- ledgers and the actual balances tally with the book balance and record discrepancies if any under dated signatures.
- i. In case of doubt about the identification, seek the assistance of technical expert in the line or relevant catalogue.
 - j. Take one stock ledger at a time out of the list at serial no (a) above and verify physically the quantities held in stock covered by each ledger. It should be ensured that each item is physically verified and then tallied with the book balance there of i.e. from bin to ledger so that chances of over looking any portion of the stock could be eliminated.
 - k. Encircle the items tallying with the balance and append initials there on after verification.
 - l. See that FIFO method is followed in issue of stores to avoid deterioration.
 - m. Ensure that any unaccounted for items are listed and brought to charge.
 - n. That item of domestic use has been kept under lock and key and there is no unusual or excessive consumption of these articles.
 - o. That inflammable stores are not stacked near combustible items i.e. timber, paper, straw etc. is not stacked near petrol, alcohol, spirit etc.
 - p. See that proper security arrangement exists particularly where the materials have been stored outside.
 - q. If it is not possible to finish counting or weighing of an item within a day the day, the stock of such counted item shall be kept separate from the unchecked balance.
 - r. Keep a record of items not tallying. Record the discrepancies in the stock ledgers with initials.
 - s. Intimate major discrepancies immediately in writing to the Sr. SPO/SPO.
 - t. See that the ledgers are maintained properly, any items of unnecessary purchases, any item where the stock levels need revision, etc.
 - u. See that the surplus materials are not kept with sub stores after the work is completed.
 - v. That valuable store has been safely kept and possibility of pilferage is not there.

Periodic verification by the Stores assistant/Dy. SPO.

- i) Each stores assistant shall check at least 10 items of stores per week and should ensure that all the items under the charge are verified during the year and the result are recorded in a register maintained for this purpose.
- ii) The Dy. SPO (Stores) should also exercise a periodic check to examine the accuracy of stock held by the custodian. He should further ensure that verification is actually carried out by the stores assistant and the discrepancies have been brought to account.
- iii) Besides the above, he should independently verify at least 5 items per week to ensure that the stock accounts represent a true and correct state of stores.

Surprise verification by Director or his nominee

Director or his nominee shall make a surprise/ spot check at least twice a year to see:-

- a) That stock accounts of important and costly items are maintained correctly and properly.
- b) That posting of vouchers are up to date.
- c) That stores are well preserved and protected against risk of damage or deterioration.
- d) That the general security, fire precautions, cleanliness and up keep is satisfactory.
- e) Record the findings on the stock ledger.

Test verification by CSIR

To ensure that the process of verification is ongoing as per schedule, CSIR may depute a team of officials to have a test check on the stores activities. The duties of the test verification teams shall be as per the stock verifiers outlined above.

STORES ACCOUNTING**Procedure for maintenance of Stock Ledgers:**

Stock ledger is the nerve centre of Storage organization and it contains all information pertaining to procurement and distribution of items. It contains details like purchase order reference, source, quantity, cost, date of receipt, date of issue, stock levels, annual consumption and data regarding location of stores etc. The format of stock ledgers is enclosed.

- | | | |
|----|--------------------|---------------|
| a) | Consumable Stores: | Form No. S-05 |
| b) | Asset Stores: | Form NO. S-03 |

Opening of Stock ledgers:

While opening a stock ledger it shall be ensured that the pages are counted and serially numbered. A page certificate as given below shall be recorded on the inside cover page of each ledger under the signature of the concerned officials "certificate that this stock ledger number ___ containing _____ pages is in use from _____ (date)" for _____ (Category of items).

Asstt. (S&P)Dy. SPO (stores)**Closing of Stock ledgers:**

Stock ledger shall be closed only when the Dy. SPO (Stores)/SPO is fully satisfied that all the pages in the ledgers have been utilized. It shall be ensured that the stock balances have been correctly transferred to the new ledger folios.

Dy. SPO (stores) shall record the following certificate in the ledger: "certified that this stock ledger no. _____ with pages 1 to _____ pages is hereby closed on _____ for further entries and balance forward to Ledger NO. _____"

Asstt. (S&P)Dy. SPO (stores)**Maintenance of ledgers:**

1. Ledgers should be closed only when it is essentially required. Frequent opening or closing of ledgers otherwise should be avoided.
2. Each stores ledger should have an index of all entries in the ledger folio with the generic name of the items. The index should be handy, convenient and easy for reference. Duplicate entries should be avoided by all means.

3. Entries in the ledger should be neat, legible and shall be made in blue/black ink. Any correction/amendment or alterations to postings shall be made in red ink to be initialed and attested by the Dy. SPO (Stores)
4. All items having different measurements should be accounted for separately and not in one page. Holdings of stores in asserted heads should be discontinued forthwith.
5. Whenever an entry is made erroneously which is reviewed subsequently the posting shall be suitably amended by inserting word "To adjust wrong posting" in red ink. These corrections should be made neatly by scoring out the incorrect figured or other entries and writing the correct one above them in red ink.
6. In case of losses where charges off and write off have been issued; necessary charge off entries will be made in red ink giving reference of the relevant office order.
7. Excesses or shortage detected as a result of the physical verification shall be adjusted by preparing Stores Receipt Voucher (SRV) or Stores Issue Voucher (SIV) as the case may be. These vouchers shall contain the explanations and reasons for discrepancies or proposed justification of shortage and shall be signed by the Dy. SPO (stores)/SPO.
8. A suitable unit of issue shall be fixed for each item of stock and this unit shall be used for all receipts, issued, procurements and other uses. This accounting unit should not be changed. The Stock ledger shall contain the cost of the material per unit and the total cost to facilitate project costing or other accounting needs. The entries of the stock ledgers shall be attested by the Asstt. (S&P) and the DY. SPO (Stores).
9. Posting of vouchers should be made in the order of ICR/SRV/RCR number wise. Posting of transactions without relevant and proper voucher shall not be made.

Consumable Stock Ledgers:

The consumable stock ledger shall bear the details of all consumable items item-wise including the rates. At the close of the financial year this register will be audited by the Internal Verification Team, the cost under each head of account shall be totaled and intimated to audit along with balance quantity available. In addition the ledger will be closed and the entries will be brought forward to a new consumable stock ledger, which will start, from 1st April in the next financial year. In case the stock ledger in user contains sufficient space to cover the transactions of subsequent years necessary demarcation may be made at the close of the financial year and the ledger is used for distribution of items for all subsequent years till the same is closed.

Asset Stock Ledgers:

The Abstract Asset Register (AAR) will be the main register containing head og account wise expenditure and other procurement details including the stock entry reference of the relevant purchase. Besides AAR, stores will have a distribution stock ledger, which will

show the receipt of each item and its distribution. In case the lab. is following Personal Inventory Register (PIR) system the names of the person to whom the item has been issued including the PIR ledger reference should appear on the distribution stock ledger. In case the Divisional Inventory Register (DIR) System is followed, distribution ledger will contain the name of the division to which the item has been issued. The divisional heads will be responsible for maintaining the DIR containing the items they have received from stores, its location and the persons responsible for its up keeping so that the same can be shown to audit/Stock Verifier on demand.

Accounting of the Vouchers:

a) Receipt Voucher:

The receipt section of the stores will have the details of all receipts that are coming to Lab. The SRV will be prepared in quadruplicate- 1st copy will be kept in Stores, 2nd will be sent to Accounts, 3rd to Purchase and 4th to the Inspecting Officer. The Receipt Cell will maintain the ledgers prescribed in the guidelines for receipt of Stores. The SRV together with the copy of the challan, bill, purchase order etc. will be filed serially as per SRV number once the item has been entered in the receipt cell. Receipt cell will monitor the SRVs. The retention period for all these vouchers shall be 5 years for the consumable stores and 10 years for the non-consumable stores provided there is no OB or audit Para pending in respect of the item.

b) Issue Vouchers:

Once the item have been issued from stores the original copy of stores issue vouchers (SIV) will be retained by the stores. The SIV is prepared in triplicate-1st copy got Stores, 2nd copy for Accounts & 3rd for user. The SIVs will be filed on the order of the issue control register and will be kept either with the concerned D. Asstt. (S&P) or in centralized place, as decided by the SPO/DY. SPO. The retention period for these vouchers shall be 5 years for the consumables stores & 10 years for the non-consumable stores. The Asstt. (S&P) who makes the stock entries will ensure that the bills of the party are certified within the prescribed time limit as per the purchase procedure. The receipt cell will ensure that bills are collected from different groups of Stores and sent to Purchase after making necessary entries on the DRR. A copy of SRV must be sent along with the bill if not sent earlier to the Account Section. The Purchase Section will check the bill to find out the correctness and send it to Accounts Section for payment.

Note: The provision of pricing the consumable and asset stock ledgers, PIR and DIR system can be implemented only if a suitable software for the working of the stores is developed and is in place else it may not be practicable to handle these activities manually

Codification of items

The items in stock shall be codified in the following manner.

1. All items shall be classified into the following main groups.

- 01 - Animal House
- 04 - Automobiles
- 10 - Building materials
- 15 Computers
- 20 Chemicals
- 25 Glassware
- 30 Electronics items
- 35 Furnitures
- 50 Apparatus & Equipments
- 55 Hardware
- 60 Paints, Oils & Lubricants
- 65 Metals
- 66 Photographic materials
- 67 Refrigeration & Air-conditioning
- 68 Safety item
- 69 Stationeries
- 70 Printing

2. Each main group is then subdivided into sub groups as under:

Under Main Group 01

- 01 Live animals

- 02 Animal feed
- 03 Animal house infrastructures

Under main Group 04

- 01 Vehicles
- 02 Tyres & tubes
- 03 Batteries
- 04 Spare parts

Under main group 10

- 01 Cement
- 02 Plumbing
- 03 Sanitary
- 04 Other building materials
- 05 Electrical fittings
- 06 Electrical lamps & tubes
- 07 MCBs

Under main Group 15

- 01 Computers
- 02 Computer softwares
- 03 Computer consumables
- 04 Computer spares
- 05 Otehrs

Under main Group 20

- 01 Laboratory Chemicals
- 02 General Chemicals
- 11 Others

Under main Group 25

- 01 Laboratory Glasswares
- 02 Others

Under main group 30

- 01 Electronics items
- 02 Others

Under main Group 35

- 01 Steel furnitures

- 02 Wooden furnitures
- 03 Guest House furnitures
- 04 Furnishings

Under main Group 50

- 01 Testing equipments
- 02 Spares of testing equipments
- 03 Meteorological equipments
- 04 Spares of 03

Under main Group 55

- 01 Hardwares
- 02 Others

Under main Group 60

- 01 Paints
- 02 Oils
- 03 Lubricants
- 04 Gases
- 05 Others

Under main Group 65

- 01 Iron – angles
- 02 Iron – rods
- 03 Iron- tor rods
- 04 Iron – Channels
- 05 Iron – plates
- 06 Iron – joists
- 07 Iron - un equal angles
- 08 Iron – chequered plates
- 09 GI Sheets
- 10 Aluminium ingots
- 11 Aluminium plates
- 12 Aluminium foils
- 20 Copper wires – insulated
- 21 Copper plates
- 30 Alloy steels
- 90 other metals

Under main group 66

- 01 Photographic Equipment
- 02 Photographic accessories
- 03 Consumables

Under main group 67

- 01 Refrigerators
- 02 Air conditioners
- 03 Spares
- 04 Consumables

Under main Group 68

- 01 Fire fighting equipments
- 02 Accessories for fire fighting equipments
- 03 Consumables for fire fighting equipments
- 04 Protective clothing
- 05 Safety shoes
- 06 Hand gloves
- 07 Others

Under main group 69

- 01 Office stationeries
- 02 Liveries
- 03 Printing of office staioneries

Under main group 70

- 01 Printing machines
- 02 Spares & accessories of printing machine
- 03 Consumables for printing
- 04 Otehrs

3. Under each sub group the items will be serially numbered.

NOBLE METALS

Platinum ware and noble metals are classified into-

(i) Consumable

Generally the consumables are Platinum wire, rods, gauze or foil etc. and their salts, Gold wire, tablet or lump etc., Silver wire, rod or lump etc. and Salts of all the above.

(ii) Assets

The assets are usually Platinum boat, basin, crucible, dish, electrode and tipped tong, Thermocouples, Stirrers etc.

2. Custody:

(i) All noble metals e.g. platinum, gold and silver and their salts shall be kept in the custody of Dy. SPO (S) or the senior most Asst (S&P) in a safe with double locking arrangement. One key shall be kept by Dy. SPO (S) and the second by any other officer capable of identifying noble metals duly authorised by Director for this purpose.

(ii) The duplicate keys of the safe shall be sealed in a box and deposited with the cashier in his custody.

(iii) In zonal Labs/Field Stations, platinum ware and other noble metals shall be stored and treated on the same lines.

3. Issue of platinum ware and noble metals of assets/non-consumable nature:

(i) The noble metals of assets nature shall be issued for a stipulated period to an official in his individual name on white slip and simultaneously reflected in his Personal Inventory. At the end of the stipulated period he shall return the same to the store. It shall be the responsibility of the official concerned to return it to the Dy. SPO (S) after the stipulated period.

(ii) Article(s) of consumable nature as given in the above Para shall be issued only on the specific approval of the Director and the official will be personally held responsible for the maintenance of proper account of their consumption item-wise/size-wise which can be produced on demand by audit.

(iii) The noble metals can be issued to an official above the grades of Technical officer A only. He/ She shall take every care and precaution to keep the same in safe custody. He will be held personally responsible in case of misuse or loss by him.

4. Write-off of loss:

a) All losses in weight of noble metals of assets nature due to fair wear and tear shall be written off under order of the competent authority in case the same are found after annual verification. ?

b) In case of consumable noble metals their consumption shall be certified by Head of Division/ Project. Wherever wires as scrap are available the same shall be returned to stores.

No write off sanction shall be necessary except in case of loss by theft or misappropriation.

c) These scraps and other items when not in use for long time can be sent to the manufacturing firms for re-conversion or exchange with a new item and the losses be written off.

5. Verification of platinum and noble metals:

a. 100% verification of the noble metals in a Laboratory/Instt. must be regularly carried out internally every year. Any discrepancy coming to notice is brought to account after full investigation.

b. Surprise checks by higher officers are also carried out from time to time.

FORMS FOR STORES SECTION

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CLEARANCE REGISTER	S-02
DISCREPANCY/REJECTED REGISTER	S-03
STORES RECEIPT VOUCHER	S-04
ABSTRACT ASSET REGISTER (AAR)	S-05
STOCK REGISTER (Assets)	S-06
PERSONAL INVENTORY REGISTER	S-07
STOCK REGISTER (Consumables)	S-08
GIFT & SAMPLE REGISTER	S-09
DESPATCH REGISTER	S-10
DISPOSAL REGISTER	S-11
LOSS REGISTER	S-12
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(Name of the lab.)

DAILY RECEIPT REGISTER

Form No S-01

Date	SRV No.	GR/RR/PWB/ CN/AWB/BL /PP No. & date	PO No. & date	Supplier	Delivery Challan No. & date	Description of item	Unit	No. of Pkg. & weights	Qty dispatched	Qty Recd

Note: 1. SRV no & DRR no are same.

2. Fill in the invoice details of CHA/ FF etc in the invoice column also.

(Name of the Lab)

CLEARANCE REGISTER

Form No S-02

N	Date	PO No. & Date	Description of Items	Name of Consignor / Sender	Mode of Despatch	Name of the Carrier	Date of receipt of intimation	No. of Packages & weight	GIR/RR/PW /B/CN/AWB /PP/B/L No. & Date

te of ding cume to aring int	Date of Clearance	No. of days in clearance	Budget Head	Freight amount	Customs duty	Other incidental expenses	Demurrage charges	Total expenditure	SRV No. & Date	B/E submission date to AD	Signature of SPO	Remarks

Form No. S-03

REJECTED MATERIAL / DISPREPANCY REGISTER

S N O	NAME & ADDRESS OF THE PARTY	SRV		PKG. CHALLAN/ INVOICE	LIST/ OF AMT	NAME OF ITEM	P.O NO	DATE	QUAN TITY RECD.	DETAILS DISCREPANCY OBSERVED IN MATERIAL	OF	DISCREP ANCY CONVEY ED TO PURCHAS E /PARTY ON	ACTI ON COM PLET ED FOR REM OVA L OF DISC REP ANC Y ON	SIGN OF SPA
		N	DT											

(_____)
(Name of the Lab)

STORES RECEIPT VOUCHER
(in quadruplicate)

Form no S-04

SRV No. _____

Date: _____

SUPPLIER (Name & Address) 1	Purchase Order No & Date 2
Budget Head of account: 3	Challan No. & Date: 4
Invoice No & date: 5	Invoice Amount 6
Project No. 7	Name of Project Leader 8

S.No	Description with Code	Qty. Dispatched	Qty Received	Qty. Excess /short/ Damaged	Qty Accepted	Stock reference
9	10	11	12	13	14	15

Asst (S &P)/receipt cell

Dy. SPO

Asst (S&P)/Custody

Dy SPO

(Name of the Lab)

Abstract Asset Register

Form No.S-05

Head

Year :
Opening Balance:

S.No.	SRV No.	Supplier	PO No & Date	Bill No & date	Description	Qty	Stock ledger Ref.	Cost	Progressive total	Sig. Of SPA	Sig of DSPO

Total:
Less Depreciation:
Less Write Off:
Closing Balance:

(Name of the Lab.)

STOCK REGISTER
(ASSETS)

Form No. :

Name of Article.....
Material Code.....

Location.....
Unit.....

R E C E I P T S

Date of entry	SRV/R CV No. & Date	AAR Reference	Nomenclature/Specifications with code	Qty. recd.	Progressive Qty.	Signatures of SPA	Signature s of Dy. SPO(S)

PERSONAL INVENTORY REGISTER

Name : _____

Form No. S-07

No. _____

Division _____

Designation _____

ISSUES

SIV No. & Date	Item with Identification mark etc.	Qty	Stock Ledger reference	Signature of SPA	Signature of SPO	RCV No. & Date	RETURN/TRANSFER										
							Qty. Returned	Balance	Stock Ledger reference	Transferred to PIR (with PIR Ref)	Signature of SPA	Signature of Dy. SPO	Remarks				

(Name of the Lab/Inst.) _____

STOCK REGISTER

(Consumable Items)

Form No S-08

Name of the article _____

in _____

Material Code _____

Maximum level _____

ROL _____

ROO _____

Minimum level _____

SRV No. & Date	PO No. & Date	Name of Supplier	Bill No. & Date	Rate/ Unit	Taxes & duties	Bill amount	Qty. received	SIV No. & date	Qty issued	Balance in stock	Signature of SPA	Signature of SPO

(Name of the Lab)

GIFTS & SAMPLES REGISTER

Form No S-05

Date	SRV No. & Date	PO No. & Date	Name of Supplier	Description of Item	Qty Received	SIV No. & Date	Qty issued	Clubbed vide Stock Ledger Reference	Returned vide Gate Pass no.	Balance	Signature of SPA	Signature of Dy. SPO	Remarks

(Name of the Lab)

DESPATCH REGISTER

Form No. S-10

Date	PO No. & date	Name Material	of	Qty	Name & address of Consignee	Purpose	Gate Pass No. & Date	Returnable/ non - returnable	Mode of despatch	Despatch details (RR/PWS/GN/ AWB No. & date)

it to pay/pre-paid	Date document sent to consignee	Freight charges	Date of receipt of items (if returnable) with SRV No. & date	Remarks

(Name of the Lab)

Disposal Register

Form No. S-11

USR No. & date	Name of individual	Section/Divn.	Ledger Ref.	PIR Ref.	Description of Stores	Qty.	Location	Book Value	Disposal details		Signatures of		Remarks
									Date	Gate Pass No.	S&PA	Dy. SPO	

(Name of Lab)

LOSS REGISTER

Form No. S-12

NAME	DU / DP NO	PIR/ DIR NO	NAME OF ITEM	QTY	RATE	TOTAL VALUE	VALUE WRITTEN OFF	LEDGER REF.	SIGNATURE OF S&P ASSTT.	SIGNATUR E OF DY. SPO	REMARKS

(Name of the Lab)

Group of stores: _____

Form No. S-13

Issue Control Register

Date	ICR No.	Issue No. & Date	Slip	Div./ Sec.	Name of Scientist	No. of Items	Signatures of Stores- & Purchase Asst.	Remarks

(Name of the Lab)

Form No. S-14

Return Control Register

Date	RCV No.	Return slip No. & date	Divn./ Sec.	Name of Scientist	No. of items	Signatures of Stores & Purchase Asst.	Remarks

CONTROL REGISTER OF STOCK REGISTERS

Form No. S-15

SN.	STOCK REGISTER NO	NAME OF STOCK REGISTER	DATE OF OPENING REGISTER	NO. OF PAGES	DURATION OF EARLIER PERIOD	SIGN OF SPA	SIGN OF DY. SPO

Book No.: _____ (Name of the Lab) _____
 S.No. _____ ICR No. _____
 Date: _____ Date: _____

Stores Issue Voucher Consumable

1. Indentor's Name _____ Project No. _____
 2. Designation _____ I.D No _____ Head Of Account _____
 3. Divn/Section _____ DU/DP No _____

S.No.	Description with code	Quantity		Cost (Rs)	Stock Ref.
		Indented	Issued		
1.					
2.					
3.					
4.					
5.					

Name & Signature of Indentor

Name & Signature of Project Leader

Authorized by DY. SPO

Name & Signature of receiver

Issued and posted
 Name & Designation of SPA

Posting checked by DY SPO/
 Authorized Person

(_____)
(Name of the Lab)

Book No.: _____

ICR No. _____

S.No. _____

Date: _____

Date: _____

Stores Issue Voucher Assets

1. Indentor's Name _____

Project No. _____

2. Designation _____ LD No _____

Head Of Account _____

3. Divn/Section _____ DU/DP No _____

S.No.	Description with code	Quantity		Cost (Rs)	PIR Ref	Stock Ref.
		Indented	Issued			
1.						
2.						
3.						
4.						
5.						

Name & Signature
of Indentor

Name & Signature
of Project Leader

Authorized by DY. SPO

Name & Signature
of receiver

Issued and posted
Name & Designation of SPA

Posting checked by DY SPO/
Authorized Person

Book No.: _____ (Name of the Lab) _____
 RCV No. _____
 S.No. _____ Date: _____
 Date: _____

Stores Return Voucher

1. Indentor's Name _____ Project No. _____
 2. Designation _____ I.D No _____ Head Of Account _____
 3. Divn/Section _____ DU/DP No _____

S.No.	Description with code	Quantity		Cost (Rs)	PIR Ref	Stock Ref.
		Returned	Received			
1.						
2.						
3.						
4.						
5.						

Name & Signature
of Indentor

Name & Signature
of Project Leader

Authorized by
DY. SPO

Received and posted
Name & Designation of SPA

Posting checked by DY SPO/

(Name of Lab)

STORES TRANSFER VOUCHER

Form No S-19

STV No.			Date			
Returned by			Transferred to			
Section/Div./Lab.			Section/Div./Lab.			
Name & Designation			Name & Designation			
I.D. No.			I.D. No.			
Project No.	DU/DP No.		Project No.	DU/DP No.		
PIR Ref	DESCRIPTION OF STORES with Code	QTY.	COST RS.	LEDGER REF. OF TRANSFEROR TRANSFEREE		REMARKS

Signature of transferor	DU/DP Leader	Signature of transferee	DU/DP Leader	Stores Assistant	Dy. SPO
-------------------------	--------------	-------------------------	--------------	------------------	---------

(_____)
(Name & address of the Lab.)

Gram: _____
e-mail: _____

Place: _____
Fax: _____

RETURNABLE GATE PASS
(in triplicate)

Book No. _____ S.No _____

Name of the Person _____ Date _____
Division / Firm _____

Security Officer may please allow the following material to be taken out from the
_____ (Name of the lab.) The probable date of return of the item is

S.No.	Description of Material	Quantity	Remarks

Purpose for which material taken out:

The Gate pass has been entered in _____ Register at Sr. No.....Page No.....

Received items as mentioned above.

Name & Sig. of I/C Receipt Section

Signature _____
Name _____
Address _____

Dy. SPO/Authorised Signatory

Certified that the above mentioned goods have been checked and found correct.

Security Officer

To Dy. SPO(Stores)

Two copies will be presented by the vendor out of which one copy for the vendor and one for the Security. The vendor will present his copy while bringing the item back.

(Name & address of the Lab.)

Gram:
e-mail:

Place: _____
Fax: _____

NON RETURNABLE GATE PASS
(in duplicate)

BookNo _____

S.No _____

Name of the Person _____

Date _____

Division _____

Security Officer may please allow the following material to be taken out from the
_____ (Name of the lab)

S.No.	Description of Material	Quantity	Remarks

Reason for which material taken out:

Dy. SPO/Authorised Signatory

Certified that the above mentioned goods have been checked and found correct.

Received the items as mentioned above

Name & Sig. Of Security Officer

Signature _____
Name _____
Address _____

()
(Name of the lab)**SURPLUS/OBSOLETE/ UNSERVICEABLE/ SCRAP
DECLARATION VOUCHER**

Disposal Stores Ref. (USR No).....

Date.....

Section A - To be filled by User/Holder of the item

Date: _____

Name: _____

Designation _____ ID No: _____ PIR A/C No. _____

Section/Division: _____

S. No.	Description of stores	Quantity	PIR Ref.

1. Certified that the item referred above is in working condition and is no longer required for use within the laboratory. This may be declared as Surplus.
2. Certified that the item referred above has become outdated technically and is not useful within the laboratory. The replacement parts are also not available for its repair and so same may be declared as obsolete.
3. Certified that the item mentioned above has lived a normal life of _____ years and become unserviceable due to normal wear & tear. The item is beyond economic repair and thus may be declared as unserviceable
4. Certified that the item mentioned above has been extensively used and is no longer useful and has got only a scrap value.

PS-Strike out if not applicable

INDENTORDU LeaderDP Leader

Remarks of Standing Disposal Committee.

Form S-23

The material mentioned in the enclosed vouchers _____ (mention number of items) having book value of Rs. _____ items _____ have been thoroughly inspected by us and out of the total of _____ items, _____ items as per annexure A was found to be Surplus, * _____ items as per annexure B was found to be obsolete, * _____ items as per annexure C was found to be unserviceable and _____ items as per annexure D was found to be Scrap due to its normal wear & tear. The Committee in its meeting held on _____ recommends that:

a) To circulate the list of surplus items among the Lab first and then among CSIR Labs.
b) Disposal to be made by adopting the following mode after following the prescribed procedure.

1. By gift to Education Institute.
2. By transfer to other CSIR Labs.
3. By public auction.
4. By limited tendering
5. By press tendering (after clubbing requirement)

MEMBER Name Designation	MEMBER Name Designation	SPO/Sr. SPO
VO/Dr. FA	COO/AO	CHAIRMAN Name Designation

Strike out if not applicable.

Director _____ may kindly approve the recommendations of Standing Disposal Committee for the Disposal and also accord approval to charge off the equipment/ instrument having book value Rs. _____.

STORES & PURCHASE OFFICER

RECTOR

(Name of Lab)

LOSS STATEMENT FORM
(in duplicate)

Form no. 5-24

It No. _____

Date _____

Item with Code	Qty	Rate	Total Cost to be written off	Remarks

Certified that the stores in question have been lost/ broken by _____ while _____ and that the cost there of be written off/ realized from _____

Certified that the loss is due to natural calamity/ fair wear and tear/ prolonged use. There is no negligence on the part of any individual for this loss. Hence the loss may be written off.

Head of the Division

list



सुधीर कुमार, आईएएस
संयुक्त सचिव

SUDHIR KUMAR, IAS
Joint Secretary
&
Head, ISTD

No. 14-1(01)/2005-S&P

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
अनुसंधान भवन, 2, रफी मार्ग, नई दिल्ली-110001

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001

29.03.05

To,

All the Directors/Heads of National Laboratories.

Sub: 100% Physical Verification of Stores of National Laboratories/Institutes of CSIR.

Sir,

The Physical Verification of Stores is an essential annual task on the part of each and every laboratory/institute. For this purpose time and again CSIR (HQ), issued instructions/guidelines to conduct the 100% verification of stores to ensure that the value of assets reflected in the Balance Sheet are also physically available.

It has been brought to notice that the laboratories have failed to comply with the instructions issued in this regard. The CAG in its report on the accounts of CSIR expressed great concern over this lapse and desired that immediate steps should be taken to ensure 100% physical verification every year.

With a view to achieve this objective, it has been decided that CSIR(HQ) shall regularly monitor the progress of 100% physical verification being conducted by the labs every year.

It is therefore advised that all the laboratories should draw the programme of carrying out 100% physical verification of stores including field stations etc. each year by 15th of April. A copy of the office order indicating (a) the names of officials deputed for the work detailing the sphere of verification assigned (b) the date by which the officials/teams should submit their report shall also be intimated to the CSIR so as to reach us not later than 21st April each year. The programme as approved by the Director/Head of the Laboratory should be strictly adhered to failing which officials will be held responsible and suitable action may be taken for non compliance.

While conducting the verification, the Stores Verification teams are required to follow the guidelines/instructions contained in the CSIR Physical Verification Procedure. The Reports of the Physical Verification teams shall include critical appreciation of the procedure and method of storekeeping and accounting; upkeep and maintenance of stores


and stock ledgers etc. etc. and should not be merely listing of quantitative discrepancies detected during the course of verification of stores.

A copy of the final report should be forwarded to the CSIR (HQ) immediately on receipt from the verification teams, within the deadline set every year. Transmission of the copies of the final Reports to the CSIR (HQ) need not be delayed on account of settlement and /or reconciliation of the discrepancies mentioned in the Reports.

Senior-most Stores & Purchase Officer shall be responsible for ensuring proper maintenance and annual physical verification of stores of their Lab with the help of their own staff.

I request you to kindly percolate the information to all the concerned officials for strict compliance.

Yours sincerely,



(Sudhir Kumar)



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
Council of Scientific & Industrial Research
अनुसंधान भवन 2 रफी मार्ग नई दिल्ली 110001

Anusandhan Bhawan, 2 Rafi Marg, New Delhi-110001

Tel. Phone No. 011-23470417 & Tele-Fax – 011-23353631

Email: sr.cosp@csir.res.in

F. No. 13-4(10)/2015-16/S&P/Policy

Date: 19th April, 2016.

From:

संयुक्त सचिव(प्रशा.)

Joint Secretary (Admin)

BY SPEED POST

To,

The Directors of all CSIR Labs./Instts.

Subject: Monitoring formats for Physical Verification and Disposal of Stores.

Sir,

It is informed that the competent authority has desired to monitor the activities relating to physical verification of stores and disposal of stores of the CSIR Labs./Instts. at CSIR Hqrs. and accordingly the relevant formats for submission of the requisite information have been framed and enclosed at Annexure-I & II. Based on the inputs received from the CSIR Labs./Instts., DG,CSIR would be apprised of the progress.

It may kindly be noted that the progress on the physical verification is required to be submitted on monthly basis while the progress on disposal of stores is to be submitted on quarterly basis and the report from the CSIR Labs./Instts. should reach CSIR Hqrs. latest by the 7th day of the following month from the date they are due.

It is requested that the contents of this letter may please be brought to the notice of the concerned functionaries for compliance.

Thanking you,

Yours faithfully,

(R.K. RAO)

Sr. Controller of Stores & Purchase

Encl: As above.

Copy to :

- (1) PS to DG,CSIR
- (2) PS to JS(A), CSIR
- (3) PS to FA,CSIR
- (4) CoSPs/SPOs of all National Labs./Instts

ANNEXURE I

100% Physical Verification Report for the year _____*(This form contains Part-A & Part-B & should be submitted on Monthly basis)*

Name of Lab: _____

Whether the programme for 100% Physical Verification has been drawn & notified: Yes/No

If Yes, the details of the OM No. & Date:

Whether the PV activities have commenced as per schedule:

Yes/No

Part-A**100% Verification of Stores in stock ***

Type of Stores / Parameter	Position as on (Date)	% of PV Finished	Remarks
Glass ware			
Plastic ware			
Chemical			
Filter papers			
Work Shop			
Stationery			
Cleaning materials			
Electrical			
Hardware			
Building materials			
Noble Metals			
Other items			

Signature of CoSP/SPO with date: _____

* **Note:** Please ensure that 100% verification of stores in stock is completed latest by 15th May of every year.

P.T.O

Part-B

100% Verification of Stores in PIR/DIR/IIR*

100% Verification of PIR,			100% Verification of DIR, If any			100% Verification of IIR, If any		
Position as on (Date)	% of PV finished	Remarks	Position as on (Date)	% of PV finished	Remarks	Position as on (Date)	% of PV finished	Remarks

Signature of CoSP/SPO with date: _____

*** Note : Please ensure that the reports indicate the progress on monthly basis and 100% verification of PIR/DIR/IIR is completed by 30th Sep of every year.**

ANNEXURE -II

Report on Disposal of Stores*
(To be submitted on quarterly basis)

Name of the Lab: _____

Report for the quarter ending: _____

No. of lots disposed off	No. of lots pending for disposal	Book Value Charged off	OM No.& Date for Charge off	Net revenue earned for the disposed lots	Whether entries updated in concerned stock records (Stock Ledgers, PIR/DIR/IIR, USR etc.)	Remarks

Signature of CoSP/SPO with date _____

*** Note : Please ensure that the disposal activities are initiated and completed at least twice/thrice every year.**



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
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Anusandhan Bhawan, 2, Rafi Marg, New Delhi- 110 001

No. 13-4(10)/2015-16/S&P/policy
From

Dated 13.05.2016

संयुक्त सचिव (प्रशासन)
Joint Secretary (Admn.)

To All COSPs/SPOs of CSIR Labs./Instt.

Subject: Monitoring formats for Physical Verification and Disposal of Stores.

Sir(s),

It is informed that the competent authority has desired to monitor the activities relating to physical verification of stores and disposal of stores of the CSIR Labs./Instts. at CSIR Hqrs. and accordingly the relevant formats for submission of the requisite information have been framed and hoisted on CSIR website vide our letter no. even dated 19th April 2016. Based on the inputs received from the CSIR Labs./Instt. DG, CSIR would be aparised of the progress.

It is however, regretted to inform you that the rquisit information has not been received from majority of the CSIR Labs/ Instt.

All COSPs/SPOs of CSIR Labs who have not submitted the requisite information till date are requested to kindly furnish the same immediately and also ensure submission of the information timely in future.

Thanking you.

Yours faithfully


(Vinay Kumar)

Stores & Purchase Officer



संज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
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Anusandhan Bhavan, 2, Rafi Marg, New Delhi-110 001



No. 101(1)98-R&I

Dated 4th April, 2001

To

The Directors/Heads of all the National Labs./Instts.

Sub: Delegation of Powers to the Heads of Departments i.e. Directors/Heads of National Labs/Instts. of CSIR.

Sir,

I am directed to state that in pursuance of the deliberations in the Directors' Conference, the Director General, CSIR had constituted a committee to consider the Simplification of Rules including Delegation of Powers to the Directors/Heads of the National Labs/Instts of CSIR. The part recommendations made by the Committee with regard to Delegation of Powers were placed before the Governing Body of CSIR for its consideration at its 150th meeting held on 15.2.2001. The Governing Body considered the matter and approved Delegation of Powers to the Directors/Head of national Laboratories as given the Annexure-I

The Directors/Heads of the National Labs may now exercise these powers.

It is requested that the Delegation of Powers, as approved by the Governing Body, may kindly be brought to the notice of all concerned in your Lab/Instt. for their information, guidance and necessary action.

It may also kindly be noted that the delegation of powers cannot be delegated further down the line.

Yours faithfully,

(Amar Singh)
Dy. Secretary

Encl: As above

Copy to:

1. All Divisional/Sectional Heads at CSIR Hqrs.
2. Sr/Finance & Accounts Officers of all the Labs./Instts.
3. All Deputy Secretaries/Under Secretaries.
4. PPS to DG., CSIR
5. PS to JS (Admin)
6. PA to Financial Advisor, CSIR
7. DS, CSIR Complex.

**Delegation of Powers to the Directors/In-charge of National Labs./Instts.
Approved by the Governing Body of CSIR at its 150th meeting held on 15.2.2001**

S.No.	Item	Existing powers	Extent of power delegated	Terms and conditions, if any. For exercising the delegated power.
1	(a) Replacement of duly condemned motor vehicles; and	No power	Full power	(a) Subject to the prescribed conditions and that the condemned vehicle will be disposed off within a period of three months after following the prescribed procedure.
	(b) Writing off a condemned motor vehicle satisfying the life requirement in terms of distance run and length of use.	No power	Full power	(b) Subject to the condemnation of vehicle by one of the prescribed authority and vehicle having been disposed off in accordance with the prescribed procedure.
2	(a) Writing off irrecoverable losses of stores or of public money <i>not due to theft or negligence.</i>	Up to Rs.10,000/-	Up to Rs.20,000/-	Subject to usual terms & conditions on the recommendation of a committee which will investigate and certify that loss was not caused due to theft or negligence.
	(b) Writing off irrecoverable losses of stores or of public money in cases other than at (a) above.	Up to Rs.2,500/-	Up to Rs.10,000/-	After following the prescribed procedure and CSIR/GOI instructions issued from time to time.
3	Writing off losses of revenue or irrecoverable loans and advances.	Up to Rs.2,000/-	Up to Rs.5,000/-	After following the prescribed procedure and CSIR/GOI instructions issued from time to time.

4	Writing off obsolete, surplus and unserviceable stores	Up to Rs.10,000/- in each case	Up to Rs.50,000/-	After following the prescribed procedure and CSIR/GOI instructions issued from time to time.
			Up to Rs.10 Lakh with the approval of MC	After following the prescribed procedure and CSIR/GOI instructions issued from time to time.
5	Grant of Study leave (within India) as per CCS (Leave) Rules, 1972	No power	Full power	Subject to fulfillment of terms and conditions laid down in CCS (Leave) Rules, 1972 as amended from time to time and CSIR Instructions on the subject with the concurrence of Sr.F&AO of the Lab/Instt.
6	New Works & Maintenance including Special Repairs	Up to Rs.5 lakh	Up to Rs.10 Lakh	Subject to terms and conditions specified in CSIR O.M.No. 2(1)-94-Finance Dated 30.9.1994 subject to the condition: <ul style="list-style-type: none"> a) Preliminary estimates are certified as correct by the concerned Division/Engg. Unit of the Lab. b) Proposal is concurred in by Sr.F&AO/F&AO of the Lab. c) Budget allocation is provided and communicated by CSIR Hqrs.