



SU/2012/FIN-02/MS2012/RE-R/3013/22

Dated: 03.04.2019

### CIRCULAR-10/2019

This is for information to all concerned that the University has finalized Stock Register Maintaining Rules,2019 with the approval of Hon'ble Vice-Chancellor.

All HoD(s)/In-charge, Centre Co-ordinators, Principal Investigator(s), Heads of Centre/Sections/Units are requested to go through the Stock Register Maintaining Rules,2019 and implement the same for their Department, Centre,Research Projects, Centre,Sections, Units w.e.f. 1<sup>st</sup> April,2019.

The printing of all types of Registers is under process. Therefore, all HoD(s)/In-charge, Centre Co-ordinators, Principal Investigator(s), Heads of Centre/Sections/Units are requested to indent for the Registers at the Central Stores.

A copy of the Stock Register Maintaining Rules, 2019 is attached with the Circular and also available in the University website.

**[This is issued with the concurrence of Vice-Chancellor]**

(Debasish Pal)

Finance Officer

Copy to:

1. PS to the Vice-Chancellor
2. PS to the Registrar
3. PS to the Finance Officer
4. Librarian
5. PS to Controller of Examinations
6. All Deans of Schools including Dean, Students' Welfare
7. Head/In-charges(s) of Departments
8. All Centre Co-ordinators
9. All Principal Investigator(s)
10. Internal Audit Officer
11. All Officers of the University
12. All Section Officers
13. Mr. Gyan T. Lepcha, UDC(Stores) to distribute the Registers to all concerned
14. All Notice Boards
15. Guard File



SU/2012/FIN-02/MS2012/RE-R/3013/22

दिनांक : 03.04.2019

परिपत्र - 10/2019

यह सभी संबंधियों के सूचनार्थ है कि विश्वविद्यालय के माननीय कुलपति के अनुमोदन से स्टॉक रजिस्टर रखरखाव नियम, 2019 को अंतिम रूप दे दिया गया है।

सभी विभागाध्यक्ष/प्रभारी, केंद्र प्रभारी, केंद्र समन्वयक, प्रधान अन्वेषक, केंद्र/अनुभाग/ इकाइयों के प्रमुखों से निवेदन है कि वे स्टॉक रजिस्टर रखरखाव नियम, 2019 का अध्ययन करें और उसे दिनांक 1 अप्रैल 2019 से अपने विभागों, केन्द्रों, शोध परियोजनाओं, अनुभागों/इकाइयों में कार्यान्वित करें।

सभी प्रकार के रजिस्ट्रों की छपाई प्रक्रियाधीन है। इसलिए, सभी विभागाध्यक्ष/प्रभारी, केंद्र प्रभारी, केंद्र समन्वयक, प्रधान अन्वेषकों, केंद्र/अनुभागों/ इकाइयों के प्रमुखों से निवेदन है कि वे केंद्रीय भंडार में रजिस्ट्रों के लिए मांग पत्र भरें।

स्टॉक रजिस्टर रखरखाव नियम, 2019 की एक प्रति इस परिपत्र के साथ संलग्न है और विश्वविद्यालय की वेबसाइट पर भी उपलब्ध है।

वे. पाल

(देवाशीष पाल)

वित्त अधिकारी

**प्रतिलिपि :**

1. कुलपति के निजी सचिव
2. कुलसचिव के निजी सचिव
3. वित्त अधिकारी के निजी सचिव
4. पुस्तकालयाध्यक्ष
5. परीक्षा नियंत्रक के निजी सचिव
6. छात्र कल्याण डीन सहित सभी विद्यापीठों के डीन
7. विभागों के अध्यक्ष/प्रभारी
8. सभी शिक्षण कर्मचारी
9. सभी प्रधान अन्वेषक
10. आंतरिक लेखा परीक्षा अधिकारी
11. विश्वविद्यालय के सभी अधिकारी
12. सभी अनुभाग अधिकारी
13. श्री जान टी. लेप्चा, यूडीसी (भंडार) - सभी संबंधितों को रजिस्ट्रों का वितरण हेतु
14. सभी सूचना पट
15. सुरक्षा फाइल

# SIKKIM UNIVERSITY

## Stock Register maintaining Rules 2019

This rule is called Stock Register maintaining Rules 2019, Sikkim University. All Departments, Centres, Sections, Projects, Hostels and other Units of the University shall maintain Stock Registers as mentioned in this rules for proper recording of all stores procured or acquired by the University or transferred to the university.

### **CLASSIFICATION OF STORES:**

All Stores shall be classified into three categories namely -

- a) Fixed and Semi-fixed Stores,
- b) Chemical, Consumable Stores & Glassware, and
- c) Stationery, Computer Stationery Stores.

**a) Fixed and Semi-Fixed Stores:** Stores satisfying any one of the following conditions shall be classified as fixed and semi-fixed stores:

- Stores which are intended to be used over prolonged periods before becoming unusable, or obsolete,
- Stores having a significant disposal value,
- Stores which are sub-systems, or parts of an equipment, which can be potentially repaired and reused, and
- Stores which are either fabricated or assembled equipment, and which if bought as a single item would have been classified fixed Stores.

Examples: plant machinery, equipment, fabricated equipment, instruments, assembled instruments, motors, machines, furniture, books & Journals etc (examples are indicative and not exhaustive).

**Semi-fixed stores are also under this category:**

- Stores which have significant value when purchased but rapidly lose their value/relevance with the lapse of time and have very little or negligible disposal value, and/or

- Stores which can be upgraded either by replacing components/parts or which can be rendered obsolete by the release of new versions or editions.

Example: Computers, disk and other peripherals drives which are computer accessories, software (except antivirus or similar), E-Journals, printers, monitors, UPS, telephones, mobile, Projectors, etc (examples are indicative and not exhaustive).

All fixed and semi-fixed stores shall be entered into the **Fixed Assets Register (FAR)** of the University maintained in Central Store centrally as well as **Fixed Assets Register(FAR)** of the respective Department/Centre/Section/Project/Unit.

**b) Chemicals, Consumable etc Stores** : It shall include all Chemicals and Glassware, Medicines, electrical parts etc. procured or transferred for Science laboratories or Engineering Cell or Health Centre or any other purpose of the University. The basic features of these stores are:

- It exhausts with lapse of time,
- These are rendered unusable due to normal wear and tear,
- It does not have significant disposal value, and
- Minor spares of equipment which do not fall under semi- fixed stores category.

The Consumable Store (CS) Stock Register shall be maintained in the respective Department/Centre/Section/Project/Unit only

Examples: chemicals, glassware, medicines, minor electronic components for laboratory like resistors, capacitors, connectors etc, electrical components like wire switches, plugs, bulbs, cells, tool-bits and hand tools etc (examples are indicative and not exhaustive).

**c) Stationery and Computer stationery stores**: It shall include all office stationery, computer stationery, etc. The basic features of these stores are almost same as consumables but it has less scope of reuse features:

Examples: Stationery items, printer ribbons and cartridges, pen drive, CD ROMs, antivirus, magnetic tapes, chips etc (examples are indicative and not exhaustive)

In case of a dispute regarding the classification of an item, the decision of Finance Officer or Deputy Registrar (Finance) shall be final.

## **TYPE OF REGISTERS:**

- A) Fixed Assets Register (FAR)** for maintaining record of all categories of Fixed and semi-fixed assets acquired or procured by the University or transferred to the University (**Template in Annexure-I**).
- B) Chemicals and Consumables Register (CCR)** for maintaining record of all Chemicals and Glassware, Medicines, electrical parts etc. procured or transferred for laboratories or Engineering Cell or Health Centre or any other purpose of the University (**Template in Annexure-II**).
- C) Stationery and Computer stationery Register (SCR)** for maintaining record of all types of office stationery, computer stationery or any types of goods procured or transferred not covered under Fixed and Semi-Fixed or Consumable categories (**Template in Annexure-III**).

### **Guidelines to be followed for maintenance of Fixed Assets Register (FAR)**

1. The HoD/In-charge, Coordinator, Project Investigator or head of any unit shall maintain this **FAR** in the prescribed format for the assets acquired by or transferred to the Department/Centre/Section/Project/Unit.

Similarly, the Central Store shall maintain the parallel records in the Tally Fixed Assets module for all the assets of the University except a) Books, Journals, E-Books, E-Journals, b) Project related assets. The Central Store shall maintain separate **FAR** for entry of all assets acquired under ongoing Research Projects/Programme. The **FAR** shall be maintained by the PIs of the concerned ongoing Research Projects/Programme.

On successful completion of the Research Projects/Programme the records of such Assets shall be transferred to the main **FAR** of the University maintained by the Central Store. Similarly on completion of Research Projects/Programme, the Department or Centre shall also record the transfer of the assets to their concerned Department or Centre.

The Central Library shall maintain Fixed Asset register for recording procurement/transfer of all Books, Journals, E-Books, E-Journals etc. as per GFR-18. Books, Journals, E-Books, E-Journals purchased under any Research Projects/Programme shall also be recorded in the Central Library on completion of the project.

2. The classification of Fixed Assets under various head are as follows:
  - a) **Plant and machinery:** Include air conditioners, water/air coolers, generator set, fire extinguishers, etc.

- b) **Electrical Installation:** Include electrical fixtures and fittings such fans, tube light fittings, room heater, Geysers etc.
  - c) **Tube wells & water supply system:** Water Pump, Water tank, water pipe, water filter and plumbing fittings.
  - d) **Office equipment:** Include such items as fax machines, photocopiers, EPBAX, typewriters, duplicating machines, Biometric attendance machine etc.
  - e) **Laboratory & Scientific Equipment's:** Include such items as microscopes, telescopes, dissection equipment, glass apparatus, measurement instruments and other types of laboratory equipment.
  - f) **Audio Visual Equipment:** Include television sets, overhead projector, tape recorders, DVD/VCD players, camera movie projector sound system, misc etc.
  - g) **Furniture, fixtures and fittings:** Include items such as desks/benches, cabinets, Almirah, Tables, chair, partitions etc.
  - h) **Computer/Peripherals:** Include computer, printers and other peripherals like UPS, DVD rider etc.
  - i) **Sports Equipment:** Include items such as table tennis, gym equipment and other sports related accessories etc.
  - j) **Library books & Scientific Journals:** Library Books will include Books/Scientific Journals
  - k) **Intangible Assets:** Include computer software, patents & trademark, E-Books, E-Journals specified separately.
  - l) **Capital work-in-Progress:** Fixed assets in the course of construction should be shown against this head till they are ready for their intended use. Plant, machinery and equipment acquired and pending installation and commissioning should also be included here.
3. The record of procurement of various Fixed Assets shall maintain in a separate page for each group (as mentioned above) of assets.
  4. The FAR shall maintain by any authorized staff under the supervision of HoD/In-charge/PI and in case of Central Store, the staff deployed in the Store. The registers shall always have to remain under the custody of concerned person to whom the responsibility of it's maintenance is assigned.

5. All brought forwarded entries from one page of the register to other page or from the old register to new register must be signed by the dealing assistant and counter signed by the HoD/In-charge/PI or other authorized person.
6. All entries in the register must be made neatly and in legible writing without any mark of eraser or over writing or white fluid. Corrections, if inevitable, must be attested by the HoD /In-charge. Any transfer or surrender of any assets must be recorded with detailed in remarks.
7. **Physical Verification of the Assets/Stock** -In order to ensure accuracy of the entries made in the register and actual physical availability of the assets, Physical verification of the fixed assets must be made by the concerned person (HoD/PI/Coordinator/Committee) at least once in a year as required under Rule 213 and Rule 215 of the General Financial Rules 2017.

**Guidelines for maintenance of Chemicals and Consumables Register (CCR):**

1. The HoD(s)/In-charge shall maintain a stock register in the prescribed format to record procurement of any chemicals, consumables, glassware, etc or transferred from Central Store. Similarly the Central Store shall maintain the record of all such chemicals, Consumables, medicine, electrical components like wire, switches, plugs, bulbs, cells, tool-bits and hand tools etc which is being procured centrally and transferred to the Department/Centre.
2. The CCR shall maintain with a separate page for each group of items as decided by the Department.
3. The CCR shall maintain by any authorized staff under the supervision of HoD/In-charge/PI and in case of Central Store, the staff deployed in the Store. The registers shall always have to remain under the custody of concerned person to whom the responsibility of it's maintenance is assigned.
4. All brought forwarded entries from one page of the register to other page or from the old register to new register must be signed by the dealing assistant and counter signed by the HoD/In-charge/PI or other authorized person.
5. All entries in the register must be made neatly and in legible writing without any mark of eraser or over writing or white fluid. Corrections, if inevitable, must be attested by the HoD /In-charge. Any transfer or surrender of any assets must be recorded with detailed in remarks.
6. Chemicals/Consumable having expiry date must be used as per the FIFO method (First in First Out) so as to prevent the wastage.

7. **Physical Verification of Stock** - In order to ensure accuracy of the entries made in the register and actual physical availability of the assets, Physical verification of the fixed assets must be made by the concerned person (HoD/PI/Coordinator/Committee) at least once in a year as required under Rule 213 of the General Financial Rules 2017.

**Guidelines for maintenance of Stationery and Computer stationery Register (SCR):**

1. The HoD(s)/In-charge shall maintain the SCR in the prescribed format to record such stationery items procured or transferred from Central Store. Similarly the Central Store shall maintain a record of office stationery, computer stationeries, etc procured centrally and transferred to the Department/Centre.
2. The SCR shall maintain with a separate page for each group of items. For example, Office stationery, Classroom Stationery, Computer Stationery etc.
3. The CCR shall maintain by any authorized staff under the supervision of HoD/In-charge/PI and in case of Central Store, the staff deployed in the Store. The registers shall always have to remain under the custody of concerned person to whom the responsibility of it's maintenance is assigned.
4. All brought forwarded entries from one page of the register to other page or from the old register to new register must be signed by the dealing assistant and counter signed by the HoD/In-charge/PI or other authorized person.
5. All entries in the register must be made neatly and in legible writing without any mark of eraser or over writing or white fluid. Corrections, if inevitable, must be attested by the HoD /In-charge. Any transfer or surrender of any assets must be recorded with detailed in remarks.
6. The stationery shall be issued following the FIFO method (First in First Out) so as to prevent the wastage.
7. **Physical Verification of Stock** - In order to ensure accuracy of the entries made in the register and actual physical availability of the stock, Physical verification of the chemicals and glassware must be made by the concerned person (HoD/PI/Coordinator/Committee) at least once in a year as required under Rule 213 of the General Financial Rules 2017.



# SIKKIM UNIVERSITY

Annexure-I

(A Central University established by an Act of Parliament of India, 2007)

(GFR-22)

## REGISTER OF FIXED ASSETS

Name & description of the Fixed Assets: Desktop Computer

Date	Particulars of Assets	Particulars of supplier		Cost of the Assets	Location of the Asset	Remarks
		Name & Address	Bill No. & date			
04/03/2015	HP-Desktop Computer	XYZ (P) Ltd. Siliguri, WB	204/2015/XYZ	Rs.2,80,000	1-Admin 1-Finance 1-History	Office purpose
20/08/2015	DELL-Desktop Computer	ABC (P) Ltd. Kolkata, WB	123/2015/ABC	Rs.8,85,000	8-Pol. Scs.	Computer lab
23/4/2016	HP-Desktop Computer	XYZ (P) Ltd. Siliguri, WB	24/2016/XYZ	Rs.10,80,000	10-Math	Computer lab
27/8/2017	HP-Desktop Computer	XYZ (P) Ltd. Siliguri, WB	4/2017/XYZ	Rs.20,00,000	20-Tourism & Commerce	Computer lab
04/06/2018	ACER-Desktop Computer	EFG(P) Ltd. Gangtok, Sikkim	33/2018/EFG	Rs.80,000	1-Lakpa, Finance	Office purpose
04/01/2019	ACER-Desktop Computer	EFG(P) Ltd. Gangtok, Sikkim	01/2018/EFG	Rs.86,000	1-PW Dukpa, Security Office	Office purpose

Note: The items of similar nature but having significant distinctive features (e.g., study table, office table, computer table etc.) should be accounted for separately in stock.

SIKKIM UNIVERSITY

(A Central University established by an Act of Parliament of India, 2007)

Annexure II

(GFR-23)

(STOCK REGISTER FOR CHEMICALS ~~AGAROSE~~ *Concomitant*)

Name of the Article: Agarose Ultrapur Units of Accounts: 100 Grams

Date	Particulars	Supplier's invoice & Date	Receipt	Issue Voucher no.	Issue	Balance	Unit Price
23.03.2016	M/s ABC Lab Supplier	24/ABC & 20.3.16	500 gms	-	-	500 gms	Rs. 7,985
15.09.2016	Priya Subba (IV Sem)	-	-	01/16-17	100 gms	400 gms	-
30.12.2016	Ram Mathur (Ph.D)	-	-	02/16-17	200 gms	200 gms	-
03.02.2017	M/s XYZ Chemicals	11/XYZ & 26.01.17	300 gms	-	-	500 gms	Rs. 8,355
27.03.2017	Ram Mathur (Ph.D)	-	100 gms*	-	-	600 gms	Rs. 7,985

\*Entry dated 27.03.2017 is for return of unused chemicals which is very unlikely in the real situation and is reflected just to show how the entry is to be made if at all such situation arises.

Note:

1. Copy of supplier's invoice should invariably be kept in the lab in a file in a chronological order.
2. The indent cum issue voucher must be kept in the file in the order of issue order no. generated by the lab.

SIKKIM UNIVERSITY

Annexure III

(A Central University established by an Act of Parliament of India, 2007)

(GFR-23)

(STOCK REGISTER FOR STATIONERY ITEMS)

Name of the Article: A4 Size Paper Units of Accounts: Rim

Date	Particulars	Supplier's invoice & Date	Receipt	Issue Voucher no.	Issue	Balance	Unit Price
23.03.2018	M/s ABC Entp.	24/ABC & 20.3.16	50	-	-	50	Rs. 285
15.09.2018	Vishal Tamang	-	-	01/16-17	10	40	-
30.12.2018	NB Subba	-	-	02/16-17	20	20	-
03.02.2019	M/s XYZ Entp.	11/XYZ & 26.01.17	30	-	-	50	Rs. 283
27.03.2019	Dr. DP Chhetri	-	10	-	-	40	Rs. 275

\* Entry dated 27.03.2017 is for return of unused chemicals which is very unlikely in the real situation and is reflected just to show how the entry is to be made if at all such situation arises.

Note:

1. Issue voucher number shall be in consecutive order, financial year-wise and it should be noted on each indent.
2. The indent/issue voucher must be kept in the file in the order of issue order no. generated while issue of stationery items.



# SIKKIM UNIVERSITY

(Name of the department)

Model INDENT FORM cum ISSUE VOUCHER FOR CHEMICALS

Name of the indenter: \_\_\_\_\_

Programme/Designation: \_\_\_\_\_ Semester: \_\_\_\_\_ Roll no. \_\_\_\_\_

Purpose of asking for chemicals: \_\_\_\_\_

Sl. no.	Name of the Chemicals	Indented qty.	Qty. Actually issued
		A	B*
1			
2			
3			
4			
5			
6			

*\*Column B to be filled up by the Staff engaged in the Lab only.*

Date : \_\_\_\_\_

Signature of the Indenter

Signature of the recommending Supervisor/HoD/Concerned Teacher

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I confirm the receipt of quantity of chemical(s) mentioned in column B above.

Signature of the Receiver

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This refers to  
chemicals

ISSUE VOUCHER NO.: SU/CHEM/2016-17/ \_\_\_\_\_

Signature of the dealing Technical Asst.



# SIKKIM UNIVERSITY

(Name of the department)

Model INDENT FORM cum ISSUE VOUCHER FOR GLASSWARE & CONSUMABLES

Name of the indenter: \_\_\_\_\_

Programme/Designation: \_\_\_\_\_ Semester: \_\_\_\_\_ Roll no. \_\_\_\_\_

Purpose of asking for consumables: \_\_\_\_\_

Sl. no.	Name of the Consumables	Indented qty.	Qty. Actually issued
		A	B*
1			
2			
3			
4			
5			
6			

*\*Column B to be filled up by the Staff engaged in the Lab only.*

Date : \_\_\_\_\_

Signature of the Indenter

Signature of the recommending Supervisor/HoD/Concerned Teacher

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I confirm the receipt of quantity of consumables mentioned in **column B** above.

Signature of the Receiver

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This refers to  
Consumables

ISSUE VOUCHER NO.: SU/CONS/2016-17/ \_\_\_\_\_

Signature of the dealing Technical Asst.