

**ANDHRA PRADESH STATE CIVIL SUPPLIES CORPORATION LIMITED,
REGD. OFFICE: 6-3-655/1/A, C.S. BHAVAN, SOMAJIGUDA, HYDERABAD-500082**

**SRI D. VARAPRASAD, I.A.S.,
V.C. & MANAGING DIRECTOR**

LR. NO. MKTG/M2/000870/2012-13/A.P.V./DCP

DATED: -03-2013

CIRCULAR NO.130

Sub: MKTG – DCP – Annual Physical Verification of Food-grain Stocks as on 31-03-2013-
Reg.

Ref: G.O. Ms. No. 42 dated 03-10-2012 of Govt. of Andhra Pradesh communicating guidelines
for procurement of Mill Levy / Paddy during KMS 2012-13.

Vide G.O. under reference cited, the Govt. of Andhra Pradesh have entrusted the decentralized procurement operations for procurement of Mill Levy Raw Rice directly from the Millers of 7 Districts, to purchase paddy in entire State under price support operations and to receive the resultant CMR Raw Rice during KMS 2012-13, to APSCSC Limited

Accordingly, the APSCSCL has commenced Mill Levy procurement operations and acceptance of CMR against the paddy purchased during KMS 2012-13 and the APSCSCL had purchased sizeable quantities of Mill Levy and CMR Raw Rice during KMS 2012-13. The stocks purchased under above schemes have been stored in various AMC/SWC / CWC Godowns besides acceptance of stocks in some of the MLS points.

As per the procedure in vogue, the stocks available as on 31.03.2013, are to be physically verified and a certificate of physical balances available in each of the godown maintained by APSCSCL has to be furnished to Head Office for producing the same to the Auditors as and when called for.

It is, therefore, advised to undertake the Annual P.V. of Raw Rice and Paddy stocks available in the godowns which are under the custody and maintenance of APSCSCL, including the paddy stocks held with the Millers under Joint Custody of CSC Officers / Officials as on 31-03-13.

The following instructions / guidelines are may be kept in view for undertaking Annual P.V. of Stocks within the time frame prescribed hereunder.

1. **The depot transactions shall remain suspended on 1st and 2nd April 2013 for the purpose of Annual P.V. and the P.V. Operations should invariably completed during these two days;**
2. **In case the time frame cannot be adhered to or if the records are incomplete, responsibility may be fixed against the Godown In-charge and the names of such depots may be intimated to Head Office;**
3. **The P.V. (by peripheral count) of each stack in number of bags will be made by teams nominated by the concerned District Manager, which should be nominated by him latest by 27-03-2013.**
4. **The P.V. must be completed on 1st and 2nd April, 2013.**
5. **The P.V. team has to obtain the census declaration from the In-charge of the godown which should be duly signed by the P.V. team ;**
6. **The peripheral counting sheets showing the individual stack wise information, such as length / breadth / height in bags are to be prepared and sent along with the declaration to the District Manager for producing the same to the Auditors on their demand;**
7. **Necessary entries are to be made on the stack cards as well as on the relevant folio in the stack register;**
8. **The P.V. should be conducted on peripheral count basis, only in respect full stacks of sound, substandard and damaged stocks and no weigment should be conducted;**

9. P.V. by counting number of bags and weighment on weigh bridge should be conducted in respect of baby stacks;
10. If the No. of Bags in a stack are less than 20% of Original Receipt, it should be reckoned as baby stack for purpose of conducting 100% P.V. both in terms of weight and number of bags;
11. The proformae, as per the list enclosed, may be used for furnishing the results of P.V. ;
12. In case of theft / pilferage, the number of bags subjected to theft / pilferage may be shown under variation column;
13. Same proformae may be utilized for Rice and Paddy separately;
14. For furnishing results of paddy held with Millers under Joint Custody of CSC Officials, Separate pro-forma has been prescribed and enclosed as PROFORMA IX.
15. On receipt of statements from depots, the District Managers have to countersign all the statements;
16. The District Managers are also advised to arrange for Physical Verification of New / SHS / Unserviceable gunnies as on 31-03-2013 and furnish the information in the pro-forma enclosed.
17. The District Managers will consolidate the depot wise statements in the same proformae and sent to Head Office latest by 15-04-2013;

As regards P.V of stocks held in the SWC / CWC Godowns, Warehouse Managers Concerned may be advised to conduct Annual P.V. and furnish information in the same proformae, which may be made available to them.

All the District Managers, are advised to take immediate action for undertaking Annual P.V. as per the above GUIDELINES in respect of the Raw Rice and Paddy stocks purchased under DCP repeat DCP only and held in the godowns which are under the custody and maintenance of APSCSCL, BESIDES p.v. OF Paddy stocks held with the Millers under Joint Custody of CSC Officers / Officials.

Receipt of this Circular may be acknowledged.


for VC & MANAGING DIRECTOR

To

1. The General Manager(Finance) APSCSCL Hyderabad for information.
2. The Manager (MKTG) APSCSCL HO Hyderabad for information.
3. The District Manager, APSCSCL, Karimnagar / Warangal / Nalgonda / Guntur / Prakasam / Nellore / Chittoor / Srikakulam / East Godavari / West Godavari / Krishna / Khammam / Nizamavadi / Adilabad / Medak / Mahboobnagar / Rangareddy together proformae
4. Joint Collector & EOED, Karimnagar / Warangal / Nalgonda / Guntur / Prakasam / Nellore / Chittoor / Srikakulam / East Godavari / West Godavari / Krishna / Khammam / Nizamavadi / Adilabad / Medak / Mahboobnagar / Rangareddy together proformae for information
5. The Regional Manager CWC Hyderabad / The Managing Director, APSWC Hyderabad with a request to issue suitable instructions to the concerned Warehouse Managers of CWC / SWC to furnish the Annual P.V. Reports to the concerned District Managers in the prescribed proformae.
6. Circulars File

LIST OF PROFORMA FOR ANNUAL P.V.

Sl. No.	Proforma No.	Name of the Proforma	Remarks
1	PROFORMA - I (INPUT)	CENSUS LIST OF STOCKS (STACK-WISE) AS ON 31-03-2013	for readily issuable stocks and upgradable stocks – clubbed together - separately for Rice and Paddy;
2	PROFORMA - II	SUMMARY OF DEPOT STOCKS VERIFICATION REPORT AS ON 31-03-2013 (AS PER DEPOT MASTER LEDGER)	For issuable and upgradable stocks – clubbed together) separately for Rice and Paddy;
3	PROFORMA – III (INPUT):	CENSUS LIST OF STOCKS (STACK-WISE) AS ON 31-03-2013	For Non-Issuable Stocks separately for Rice and Paddy;
4	PROFORMA – IV:	SUMMARY OF DEPOT STOCKS VERIFICATION REPORT AS ON 31-03-2013 (AS PER DEPOT MASTER LEDGER)	for Non-Issuable Stocks - separately for Rice and Paddy as per MASER LEDGER;
5	PROFORMA – V (A & B)	CONSOLIDATED RESULTS OF ANNUAL PHYSICAL VRIFICATION AS ON 31-03-2013	For readily issuable & upgradable issuable stocks Separately for Rice & Paddy i)At District level Depot-wise ii)At H.O. level: District Wise
6	PROFORMA – V (C):	CONSOLIDATED RESULTS OF ANNUAL PHYSICAL VERIFICATION AS ON 31-03-2013	for Non-Issuable Stocks) separately for Rice and Paddy; i)At District level: Depot-wise ii)At H.O. level: District Wise
7	PROFORMA – VI (A & B)	SUMMARY OF SHORTAGES ON PHYSICAL VERIFICATION FOR WHICH PROVISION IS TO BE CONSIDERED AT DISTRICT / HEAD OFFICE LEVEL	For readily and upgradable stocks clubbed separately for rice & paddy
8	PROFORMA – VI (C)	SUMMARY OF SHORTAGES ON PHYSICAL VERIFICATION FOR WHICH PROVISION IS TO BE CONSIDERED AT DISTRICT / HEAD OFFICE LEVEL	For Non Issuable stocks Separately for Rice & Paddy
9	PROFORMA – VII (A & B)	SUMMARY OF DEPOTWISE DETAILS OF CLOSING STOCKS – PHYSICAL BALANCE OF STOCKS COMMODITYWISE AS ON 31-03-2013	For readily and upgradable stocks clubbed separately for rice & paddy
10	PROFORMA – VII (C)	SUMMARY OF DEPOTWISE DETAILS OF CLOSING STOCKS – PHYSICAL BALANCE OF STOCKS COMMODITYWISE AS ON 31-03-2013	For Non Issuable stocks Separately for Rice & Paddy
11	PROFORMA - VIII (A & B)	RESULTS OF 100% WEIGHMENT OF ALL THE BABY STACKS DURING THE ANNUAL PHYSICAL VERIFICATION AS ON 31-03-2013	Separately For Rice & Paddy
12	PROFORMA-IX	SUMMARY OF DEPOTWISE/MILLER WISE DETAILS OF CLOSING STOCKS OF PADDY – PHYSICAL BALANCE OF STOCKS AS ON 31-03-2013	For Paddy stocks held in APSCSC Godowns / with Millers
13	PROFORMA-X	P.V. OF GUNNIES AS ON 31-03-2013	For New/ SHS / Unserviceable gunnies

(OWNED / HIRED / CWC / SWC / OTHERS (SPECIFY)
COVERED / OPEN (SPECIFY)

STATE: ANDHRA PRADESH
COMMODITY
(Use separate page for each commodity)

PROFORMA - I (INPUT)
(FOR READY ISSUABLE STOCKS & UPGRADABLE STOCKS
(CLUBBED TOGETHER)

CENSUS LIST OF TOCKS (STACK WISE) AS ON 31ST MARCH, 2013

Sl. No.	Shed No.	Stack No.	Issuable / ready/ upgradable	Book Balance as on 31-03-2013	Weight	Indicate mode of weight (10% or 100%) for Receipt	Total Original Receipt	Variety Com. / Gr. A	Ind / Imp.	Country of Origin	No. of bags as per Peripheral Count	Variation Noticed (+)	(-)	Reasons for Shortage/ Excess	Remarks	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
TOTAL PAGE WISE																
GRAND TOTAL (COMMODITY WISE)																
NO. OF PAGES																

- NOTE:
- The particulars of Col. 5 & 6 shall tally with Master Stock Ledger, summary of relevant commodity/variety which would eventually be included in Closing Stock as per SIS of the Dist. Office
 - Valuation Column (15 & 16) will indicate the difference in bags noticed between book balance and physical count
 - Same format should be used for shedwise summary at depot level
 - If excess bags in a stack is due to 'palia', indicate in remarks column as 'P'

CERTIFICATE

IT IS CERTIFIED THAT:

- A The particulars indicated above regarding No. of Bags, Mode of weightment, total / receipt weight are true and identified as entered in the stack registers.
B All the bags indicated in Col. 5 have personally been verified by me in full by peripheral count on 31-03-2013 to be reflected as closing stock as on 31-03-2013 and that there is no discrepancy of the numbrt of bags on such peripheral count conducted.
C The description of Goods (a) Commodity, (b) classification as ready issuable, upgradable issuable and non-issuable etc., are true and verifiable with relevant records.

SIGNATURE

SIGNATURE

SIGNATURE

COUNTER SIGNATURE

NAME OF THE STOCK HOLDER
(SHED INCHARGE)
DATED

DATED

NAME OF THE SHED INCHARGE
(OTHER THAN SHED INCHARGE)
DATED

DATED

NAME OF THE DEPOT INCHARGE
DATED

DATED

NAME OF THE DISTRICT MANAGER
DATED

DATED

DISTRIBUTION:

- Original to be utilised for data entry in H.O. (to be sent to District Manager for onward submission to Head Office)
- Duplicate to be produced to Auditors on demand (to be retained by the District Manager)
- Triplicate : Depot Copy

Name of the Depot

PROFORMA - II
For Issuable and upgradable stocks
(Clubbed together)

SUMMARY OF DEPOT STOCKS VERIFICATION REPORT AS ON 31-03-2013
(AS PER DEPOT MASTER LEDGER)

WEIGHT IN QUINTALS / KGS

Sl. No.	Commodity	No. of pages Reported	Total No. of Stacks	Book Weight		Total Receipt		Total P.V. Bags	Variance in Bags	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	RICE INDIGENOUS									
	Common									
	Grade A									
	Total									
2	RICE IMPORTED									
	Common									
	Grade A									
	Total									
3	PADDY									
	Common									
	Grade A									
	Total									
	Total for the depot									

N.B. The particulars of Col. 5 & 6 shall tally with Master Stock Ledger, summary of relevant commodity/variety which would eventually be included in Closing Stock as per SLS of the Dist. Office

SIGNATURE

COUNTER SIGNATURE

NAME OF THE DEPOT INCHARGE
DATED

NAME OF THE DISTRICT MANAGER
DATED

(OWNED/ HIRED/CWC/SWC/OTHERS (SPECIFY)
COVERED / OPEN (SPECIFY)

STATE: ANDHRA PRADESH
COMMODITY
(Use separate page for each commodity)

PROFORMA -III (INPUT)
(FOR NON-ISSUABLE STOCKS)
(CLUBBED TOGETHER)

CENSUS LIST OF TOCKS (STACK WISE) AS ON 31ST MARCH. 2013

Sl. No.	Shed No.	Stack No.	Issuable / ready/ upgradable	Book Balance as on 31-03-2013	Bags	Weight	Indicate mode of weight (10% or 100% for Receipt	Issues	Total Original Receipt	Weight	Variety Grade	Ind / Imp.	Country of Origin	No. of bags as per Parti- pheral Count	Variation Noticed (+) (-)	Reasons for Shortage/ Excess	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
TOTAL PAGE WISE																	
GRAND TOTAL (COMMODITY WISE)																	
NO. OF PAGES																	

- NOTE:
- The particulars of Col. 5 & 6 shall tally with Master Stock Ledger, summary of relevant commodity/variety which would eventually be included in Closing Stock as per SLS of the Dist. Office
 - Valuation Column (15 & 16) will indicate the difference in bags noticed between book balance and physical count
 - Same format should be used for shedwise summary at depot level
 - If excess bags in a stack is due to 'palla', indicate in remarks column as 'P'

CERTIFICATE

IT IS CERTIFIED THAT:

- The particulars indicated above regarding No. of Bags, Mode of weightment, total receipt weight are true and identified as entered in the stack registers.
- All the bags indicated in Col. 5 have personally been verified by me in full by peripheral count on 31-03-2013 to be reflected as closing stock as on 31-03-2013 and that there is no discrepancy of the numbrt of bags on such peripheral count conducted.
- The description of Goods (a) Commodity, (b) classification as ready issuable, upgradable issuable and non-issuable etc., are true and verifiable with relevant records.

SIGNATURE

SIGNATURE

SIGNATURE

COUNTER SIGNATURE

NAME OF THE STOCK HOLDER
(SHED INCHARGE)
DATED

NAME OF THE SHED INCHARGE
(OTHER THAN SHED INCHARGE)
DATED

NAME OF THE DEPOT INCHARGE
DATED

NAME OF THE DISTRICT MANAGER
DATED

DISTRIBUTION:

- Original to be utilised for data entry in H.O. (to be sent to District Manager for onward submission to Head Office)
- Duplicate to be produced to Auditors on demand (to be retained by the District Manager)
- Triplicate : Depot Copy

Name of the Depot

PROFORMA - IV
For Non Issuable stocks

SUMMARY OF DEPOT STOCKS VERIFICATION REPORT AS ON 31-03-2013
(AS PER DEPOT MASTER LEDGER)

WEIGHT IN QUINTALS / KGS

Sl. No.	Commodity	No. of pages Reported	Total No. of Stacks	Book No. of	Weight	Total Receipt No. of	Weight	Total P. V. Bags	Variance in Bags	Remarks
1	2	3	4	5	6	7	8	9	10	11
1	RICE INDIGENOUS									
	Common									
	Grade A									
	Total									
2	RICE IMPORTED									
	Common									
	Grade A									
	Total									
3	PADDY									
	Common									
	Grade A									
	Total									
	Total for the depot									

N.B. The particulars of Col. 5 & 6 shall tally with Master Stock Ledger, summary of relevant commodity/variety which would eventually be included in Closing Stock as per SLS of the Dist. Office

SIGNATURE

COUNTER SIGNATURE

NAME OF THE DEPOT INCHARGE
DATED

NAME OF THE DISTRICT MANAGER
DATED

CONSOLIDATED RESULTS OF ANNUAL PHYSICAL VERIFICATION AS ON 31-03-2013

At District Level
At Head Office Level
Depot-wise
District-wise (to attach xerox copies of District-wise statements also showing depot-wise break up.)

Sl. No.	Name of the District / Depot	District / Depot Code	Commodity	Book Balance	Weight	Stock as per PV Balance	Variation in no. of Bags	Excess	Shortage	Remarks
1	2	3	4	5	6	7	8	9	11	
			A. RICE							
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
			TOTAL							
			B. PADDY							
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
			TOTAL							
			GRAND TOTAL							

SIGNED BY

DISTRICT MANAGER AT D.O.

MANAGER (MKTG) AT H.O.

GENL. MANAGER (MKTG) AT H.O.

CONSOLIDATED RESULTS OF ANNUAL PHYSICAL VERIFICATION AS ON 31-03-2013

At District Level

Depot-wise

At Head Office Level

District-wise (to attach xerox copies of District-wise statements also showing depot-wise break up.)

Sl. No.	Name of the District / Depot	District / Depot Code	Commodity	Book Balance		Stock as per		Variation in no. of Bags		Remarks
				Bags	Weight	PV Balance	Excess	Shortage		
1	2	3	4	5	6	7	8	9	11	
			A. RICE							
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
			TOTAL							
			B. PADDY							
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
			TOTAL							
			GRAND TOTAL							

SIGNED BY

DISTRICT MANAGER AT D.O.

MANAGER (MKTG) AT H.O.

GENL. MANAGER (MKTG) AT H.O.

PROFORMA - VI (A & B)
(For ready Issuable & Upgradable Issuable Stocks)
(Clubbed)

SUMMARY OF SHORTAGES ON PHYSICAL VERIFICATION FOR WHICH PROVISION TO BE CONSIDERED AT D.O / H.O. LEVEL
STATE
ANDHRA PRADESH
DISTRICT

Sl. No.	Name of the Depot	Shed No.	Stack No.	Rice		paddy		Others if any		Remarks
				Bags	Weight	Bags	Weight	Bags	Weight	
1	2	3	4	5	6	7		8	9	11
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Total Bags & Weight (District wise)										

Give variety wise break up of weight in respect Rice & Paddy separately.

DISTRICT MANAGER AT D.O.

MANAGER (MKTG)

GENL. MANAGER (MKTG)

PROFORMA - VI (C)
(For Non-Issuable Stocks)
(Clubbed)

SUMMARY OF SHORTAGES ON PHYSICAL VERIFICATION FOR WHICH PROVISION TO BE CONSIDERED AT D.O / H.O. LEVEL

STATE
ANDHRA PRADESH
DISTRICT

Sl. No.	Name of the Depot	Shed No.	Stack No.	Rice		paddy		Others if any		Remarks
				Bags	Weight	Bags	Weight	Bags	Weight	
1	2	3	4	5	6	7		8	9	11
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Total Bags & Weight (District wise)										

Give variety wise break up of weight in respect Rice & Paddy separately.

DISTRICT MANAGER AT D.O.

MANAGER (MKTG)

GENL. MANAGER (MKTG)

SUMMARY OF DEPOTWISE DETAILS OF CLOSING STOCKS - PHYSICAL BALANCE OF STOCKS COMMODITYWISE AS ON 31-03-2013

Sl.No.	Name of the Depot	Rice		Paddy		Others	
		Bags	Weight	Bags	Weight	Bags	Weight
1	2	3	4	5	6	7	8
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

The total for the District shall tally with the figures shown (a) as physical balance of Audited SLS, (b) Closing stock as per stock account for March 2013.

DISTRICT MANAGER

MANAGER (MKTG.)

GENERAL MANAGER (MKTG)

GENERAL MANAGER (FINANCE)

PROFORMA - VII (C)
(FOR NON ISSUABLE STOCKS)

SUMMARY OF DEPOTWISE DETAILS OF CLOSING STOCKS - PHYSICAL BALANCE OF STOCKS COMMODITYWISE AS ON 31-03-2013

Sl.No.	Name of the Depot	Rice		Paddy		Others	
		Bags	Weight	Bags	Weight	Bags	Weight
1	2	3	4	5	6	7	8
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

The total for the District shall tally with the figures shown (a) as physical balance of Audited SLS, (b) Closing stock as per stock account for March 2013.

DISTRICT MANAGER

MANAGER (MKTG.)

GENERAL MANAGER (MKTG)

GENERAL MANAGER (FINANCE)

ANDHRA PRADESH

CERTIFICATE:

Certified that the results of 100% P.V. weighing has been adjusted / accounted for in the stack cards / Stack / Shed / Master Ledger and stock accounts etc., as on 31-03-2013.

Name of Compartment / Shed I/C.

Name of Stock Holder

Name of Depot Incharge

NAME OF THE RICE MILL:

STATE: ANDHRA PRADESH

PROFORMA - IX

NAME OF THE JOINT CUSTODIAN:
DESIGNATION:

SUMMARY OF PADDY STOCK VERIFICATION HELD WITH MILLERS UNDER JOINT CUSTODY AS ON 31-03-2013

Sl No.	Commodity	Name of the Center from where paddy Received	Date of Receipt	Quantity Dispatched No. of Bags	Quantity MTs, KGS	Quantity Received No. of Bags	Quantity	Quantity Issued for Cuto Milling Bags	Quantity	Resultant Rice Delivered Raw Rice to CSC Bags	Quantity	Boiled Rice to FCI Bags	Quantity	Equivalent Paddy to Rice	Balance paddy with the Miller under Joint Custody Bags	Quantity	Variations found if any	Quantity	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	PADDY																		
1	GRADE A																		
2	COMMON																		
	TOTAL																		

1. Certified that the stock has been physically verified on peripheral count basis and found correct.

2. The particulars furnished above are true & correct.

SIGNED BY

NAME OF THE MILLER

ADDRESS

DATE:

SIGNED BY

NAME

DESIGNATION

DATE:

COUNTERSIGNED BY

NAME

DESIGNATION

DATE

STOCK STATEMENT OF EMPTY GUNNY BAGS (NEW & ONCE-USED) FOR THE FINANCIAL YEAR 2012-13

DISTRICT:

S/no	PARTICULARS	New gunny bags	Once used gunny bags	TOTAL
1	Opening Balance as on 01-04-2012	0	58694	58694
2	Purchases during Financial year	0	56188	56188
3	Transfers in from other Districts	24500		24500
4	Leftover Gunny bags received back after milling			
5	TOTAL (1+2+3+4)	24500	114882	139382
6	Paddy purchased qty. in Mts.			4260.385
7	Gunny bags utilised for paddy	14324	92187	106511
8	Transfer out to other Districts			
9	Shortages - gunny bags	41	11887	11928
10	Closing Balances - as on 31.03.2013 (5-7-8-9)	10135	10808	20943

Gunny bags with Millers:

S/no	PARTICULARS	New gunny bags	Once used gunny bags	TOTAL
1	Gunny bags delivered with paddy	14324	92187	106511
2	Gunny bags utilised for delivery of CMR to FCI	7677	0	7677
3	Gunny bags returned by millers	0	0	0
4	Gunny bags NOT returned (cost to be recovered)			0
5	Gunny bags available with paddy	6647	92187	98834
6	Empty gunny bags available with-out paddy	0	0	0

CLOSING BALANCE CERTIFICATE

DISTRICT:

DATE:

This is to certify that the following balances of gunny bags are verified physically and found correct as on the closing date (31-03-2013) of the financial year 2012-13.

	PARTICULARS	Book Balance	Physical balance	Difference
1	New gunny bags			
2	Once-used gunny bags			
3	Left-over once used gunny bags received from millers			
4	Left-over New gunny bags available with millers			
5	Left-over O/used gunny bags available with millers			
	TOTAL			

DISTRICT MANAGER

DISTRICT: