Standard Operating Procedures Manual SOPs
Assets Management
“Fixed Assets Inventory Control (Dispose & Surplus Management)”
Presented to:
Independent Elections Commission (IEC)
Funded and Supported By:
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Kabul- Afghanistan
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Prepared by: BDO- Jordan & SH
Glossary:

- **Useful life**: The useful life is defined as the period of time over which an asset is expected to be available for use.
- **Warehouse**: The place where the goods, equipment and inventories are stored and protected.
- **Consumable Material**: The goods were it has less value and it’s not required to be recorded against the transfer request, like (paper, stationery, IP material and etc.).
- **Non-consumable Supplies**: The goods which have to be recorded and stored, the value is important to reach in a depreciation period of time.
- **Equipment’s**: The non-consumable goods that are used in government and non-government organizations, which will be depreciated over period of time, such as (furniture, carpet, machinery, computer equipment, electrical equipment, medical equipment, etc.)
- **Depreciation**: The loss of the nature of the goods caused by normal use in period of time.
- **Inventory Records**: Consists of all transactions related to the purchase and procurement, storage and distribution of goods and assets within an organization.
- **Inventory**: Is the verification of all the relevant goods and items as per the records of warehouse or store department.
- **Store**: The goods and assets which will be available in the warehouse.
- **Surplus assets**: The goods that are available and it will be necessary for the next two months
- **Outmoded goods**: The goods, which are all functional, but in terms of time period and technical improvements on technology it is not applicable.
- **Wear out goods**: The goods and assets that are lost by more usability.
- **Defective goods**: The goods and equipment that their period of durability is lost within a minor damage.
- **Lost goods**: The goods and assets that disappeared in the specified location but the possibility of theft and robbery do not exist.
- **Stolen goods**: The goods that has been stolen and it will be available in the context theft
– Asset Management - The process whereby a large number of supplies of an organization gathered and maintained in a comprehensive database or assets management system which may includes but not limited to (staff assets and organization property).

– Stock Inventory Annual Audit - A physical examination of all fixed assets for each responsible unit within the organization. The audited asset data should reconcile with the data maintained in the Asset Management System such as: Asset Class / Assets Specifications/ User Description / Inventory Tag / Serial Number / Physical Location, etc.

– Data Security - The overall process for implementing policies and procedures for the handling of storage media throughout the Asset Recovery process.

– Disposal - The act or process of getting rid of something. A disposal (retirement) is recorded whenever an item is physically disposed of (by sale, scrapping, etc.).

– Furniture – Items such as desks, conference tables, etc. usually no moving parts to wear out and there is no real substitute to make the item obsolete, and typically they can be repaired or refinished if needed.

– Office Equipment – Items within the office environment other than copiers and computers.

– Printing Equipment – Items associated with making books and other publications.


– Recycle - To put or pass through a cycle again, as for further treatment. To use again, especially to run it in the process once again.

– Refurbished - To bring equipment back to specifications and condition that are consistent with the same characteristics of the original unit.

– Telecomm Equipment – Items associated with telecommunications.

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Abbreviations

– CEO: Chief Executive Officer

– IEC: Independent Election Commission of Afghanistan

– SOPs: Standard Operating Procedures

– GoIRA: Government of Islamic Republic of Afghanistan

– GPM: General Procurement Manager

– SGM: Stock General Manager

– SK: Stock Keeper

– WF: Workers (Workforce/ Labors)

– ID: Individual Departments
1. **Introduction:**

Fixed assets are very important to the daily operations of any organization. Proper management of this type of property is a key element in any decision making process. Due to the high cost of fixed assets, it is also important to maintain accurate records and inventory controls to avoid hidden costs due to mismanagement or lack of precise information.

2. **Objectives:**

- To apply transparency and accountability for IEC Assets and Properties;
- To store durable supplies in excess of entities’ current needs.
- To standardize fixed assets inventory control and be reliable source of reporting IEC assets management.
- Manage stock levels according to historical use and projected needs.
- To pursuant the provisions of Article 10 for recording and documenting the receipt and transfer of assets, and providing reports of receipts, transfers, and inventories to the authorities.
- To be responsible for providing safe storage suitable to the types of assets, and keeping the assets ready for delivery upon request.
- To develop and standardize stock inventory auditing procedures.
- To ensure proper and continuous control over IEC Assets.

3. **Scope:**

This SOP’s applies to all fixed assets recorded in the IEC Asset Management System within a proper inventory control as personal property of IEC, which would be a source of control for preventing (Theft, Stolen, Depreciation and Damages).

4. **Key Personal Involved in Fixed Inventory Control**

<table>
<thead>
<tr>
<th>Task</th>
<th>Authorized</th>
<th>In charge</th>
<th>Procedural Indicator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inventory Management</td>
<td>SGM</td>
<td>SGM/SK</td>
<td>Form FS.7, FS.16 and Bin Card,</td>
</tr>
<tr>
<td>Assets Request</td>
<td>CEO</td>
<td>Individual Departments</td>
<td>Form FS.9 “official request”</td>
</tr>
<tr>
<td>Assets Distribution</td>
<td>CEO</td>
<td>Stock General Manger</td>
<td>Form FS.5, FS.16, FS.7 &amp; Bin Card</td>
</tr>
<tr>
<td>Inventory Records</td>
<td>SGM</td>
<td>SGM, SK</td>
<td>Inventory Database System, Stock Management Filling System</td>
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<tr>
<td>Stock Annual Audit</td>
<td>CEO</td>
<td>Stock Management Team/ Assigned Inventory Committee</td>
<td>Form FS.4 &amp; FS.20</td>
</tr>
<tr>
<td>“Stock Inventory Physical Check”</td>
<td>CEO</td>
<td>Stock General Manger</td>
<td>(Form FS.8)</td>
</tr>
<tr>
<td>Inventory Surplus Management</td>
<td>CEO</td>
<td>Stock General Manger</td>
<td>(Form FS.4)</td>
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4.1. Acronym:
1. CEO (Chief Executive Officer/ DG)
2. General Stock Manager (GSM)
3. Stock Keeper (SK)
4. Individual Departments
5. Inventory Committee (In. Co)
6. Procurement Committee (P. Co)
7. Stock Request Form (F.S.9) Annex #: 1
8. Distribution Record Form (F.S.5) Annex #: 2
9. Delivery Receipt Form (Form M.7) Annex #: 3
10. Staff property stock card (F.S.16) Annex #: 4-5
11. Stock Record Cards (Form F.S.7) Annex #: 6
13. Staff Property Record Form Annex #: 8
15. Stock Inventory Form (F.S.4) = Stock Physical Check Form Annex #: 10

5. Fixed Assets Inventory Control Roles & Responsibilities:

5.1. Stock Management Department at Main Office
- Must maintain the IEC Asset Management System within a proper and organized system with accurate postings of capital asset transactions.
- Must provide organizational units with inventory tags to affix to assets.
- Must review and approve Asset Acquisition and Asset Disposition forms.
- Must process required asset accounting entries.
- Must prepare annual financial statement data for capital assets.
- Must schedule and perform physical audits of fixed assets at least every once a year, as well as periodically perform unscheduled audits.
- Must re-audit any assets failing the audit after the 30 day correction period allotted the organizational unit.
- For surplus equipment must approve / coordinate the final disposition of Department all surplus assets.

5.2. Units of the Organization both at Provisional (sub-offices) and Main office
- Must assign at least one employee as the Asset (Responsibilities must be Inventory Tracker with the responsibility of assigned by Unit Head) recording and maintaining accurate asset records in the IEC Asset Management System.
- To obtain the role of Asset Inventory Tracker, the selected employee(s) must complete the Asset Inventory Tracker training class should be provided by IEC Stock Management Department.
  
  • Must exercise stewardship responsibilities over all assets.
  • Must create asset records within the Asset Management System for all fixed assets. (Creating asset inventory records for all fixed assets)
  • Must apply inventory tags to assets immediately upon receipt.
  • Must adjust asset assets records within the IEC Asset Management System when required (i.e. changes to the responsible cost center; changes to the asset location, adding serial number, etc).
  • Must notify Asset Management of any asset ownership (title) changes needed. If ownership change involves research equipment acquired on a sponsored project, contact Sponsored Research Services for approval prior to contacting Asset Management.
  • Must obtain written approval from Stock Management Department prior to disposing of an asset.
  • Must dispose of assets according to the IEC Asset Disposition Policy.
  • Must regularly conduct a physical inventory, verify the existence, condition and location of all assets subject to audit, and reconcile to the IEC Asset Management System.
  • Must make all audit finding corrections within 30 days of notification from Asset Management.
  • Final responsibility for assets subject to audit rests with the head of the organizational unit.

5.3. Stewardship Responsibilities:
- Organizational units are responsible for stewardship responsibility of all IEC assets under their control, not just the assets tracked in the IEC Assets Inventory Database System. This responsibility includes, but is not limited to:
  - Basic safeguarding and physical security;
  - Complying with IEC assets procedures and record-keeping;
  - Maintaining assets in good working condition;
  - Using assets safely and properly; and,
  - Ensuring that appropriate insurance coverage is in place when required for sponsored project agreement;
7. Fixed Assets Inventory Control Principles
<table>
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<tr>
<th>STEP</th>
<th>ACTIONS / OUTCOMES</th>
<th>NOTES / EXCEPTIONS</th>
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| 1. Storage and Records of Assets | 1. While the assets physically counted and inspected by the Inspection Committee, documents transferred and submitted to Stock General Manager.  
2. All assets are moved to the Stock and located on the appropriate storage locations.  
3. The Form M.7 (Delivery Report Form) will be prepared by General Stock Manager with the whole supplies details (specification of “items name, items description, quantity, Unit, Unit price, Total price and the Total amount of supplies delivered to stock of the organization, plus the Date of supplies receipt, Purchase order number, Place of supplies offloaded, the Name of Supplier and a Short statement of the supplies receipt will be noticed and signed (approved) by both Store Keeper, General Stock Manager and CEO.  
4. The stock management team will record the receipt of the delivered assets based on signed and approved documents into a Stock Record Card (FS7) and one other copy in Bin Card. | - There is no specific assets inventory database system at IEC Stock Management Department. |
| 2. Supply/Assets Request (Individual Requests) | 1.- Through Stock Request Form (FS-9) individual departments are required to apply for assets distribution.  
2.- For filling request form the head of department submit the request to CEO for approval then forwarded to Stock Management Department for distribution.  
3.- Individual or staffs are not required to request for second time assets they already use. | - Applying Stock Request Form (FS.9) is mandatory.  
- Need Identification should be applied. |
| 4.- Assets Inventory Database Record | 1. Applying the Form F.S 16 for fixed assets will be applied while the supplies (Fixed Assets) issued to the individuals and/or departments.  
2. Each employee of the organization will have an assets record or registry for the property they hold and use on their desk and this record form is known as Staff Property Stock Card (F.S.16). This form will be applied and filled while the assets (supplies) issued the end user/beneficiary.  
3. The SK and SGM both will update the stock record cards (F.S.7) based on the received supplies recorded on M.7 From. | 1.1. For database record hear it means (MS Excel, MS, Access any other software’s) through which the Stock Management Team will have record of whole employees of the organization. |
1. The distribution will be take place as per the department’s forecasts or need (Request Form) that has been made on the planning or forecasting stage. The formal distribution process is applying the distribution of supplies by filling the goods/supplies distribution form (From F.S.5) and the use of this form is mandatory for any types of assets.

2. Each department will place its own orders independently and there is no expectation that these orders will be coordinated.

3. On approval of the Request Form (FS-9) by all the required signatories, SGM will prepare three copies of the Distribution Form (FS-5) which must be formally approved within the CEO and then communicated back to the requested departments.

4. Each asset will have the (FS-16 form) with the whole details of assets and assets user and this form is designed to record assets as a property, filled once the assets procured and stored. While redistributing the assets to another user, no need to fill new form (FS-16). The description of new user will be filled in the back side of the form FS-16.

5. Fixed Assets records shall be maintained accurately and shall include the following information:
   
a) Description of the equipment/assets
   
b) Manufacturer’s serial number, model number or other identification number
   
c) Source of the equipment, including the purchase doc number (supplied by IEC or Donated)
   
d) Acquisition date (or date received)
   
e) Location and condition of the equipment and the date of distribution
   
f) Unit and cost
   
g) Ultimate disposition data if applicable
   
h) Assets user/holder specification like name, title, department (designations)

6. Fixed assets, which are normally included in the Asset Inventory Database System, include but are not restricted to: (Vehicles - Computers, printers, facsimile machines and photocopier - Audio-visual equipment/Office furniture such as desks and filing cabinets, Tables, Chair/ Major specialized equipment).

- Exchange of Assets in between the organization departments will be applicable by Stock Management Department.

- The distribution of assets for each and every individual/ departments should be made with the whole specification of the Assets and the User.

- Assets or Equipment owned by the IEC shall be identified to indicate IEC Ownership.
7. While distribution of supplies takes place by the Store Keeper or Stock General Manager, the stock out of any quantity of supplies which is distributed should be re-adjusted in the Stock Report Cards (F.S.7) which is used as a Stock Book and the Bin Card which is made for each item and hanged on the items’ shelf. These two forms show the balances of stock-in and stock-out and these forms filling on the delivery of supplies (stock-in) and the distribution of supplies (stock-out).

8. The relevant stock cards and reporting database are updating on daily biases by the Stock Keeper or General Stock Manager.

9. Ordering from each department should be limited on quarterly biases, except urgent requests or immediate purchases.

10. The Distribution Forms (F.S 5) then send to the Control Department for their approval.

11. The GSM should provide a suitable area at Stock for inspections and administration, through which the team could check the contents of the order while they are distributing supplies.

6- Stock Inventory Audit/ Stock Physical Check

1. All fixed assets of the organization require the Office of Asset Management to schedule and perform physical audits of fixed assets at least once a year, as well as periodically perform unscheduled audits.

2. Organizational Units are responsible for stewardship of IEC assets under their control.

3. The scope of the audits focus on performing a physical inventory of each fixed asset for which an Organizational Unit is responsible, verifying inventory tags are properly displayed on the asset, the asset is in the location (building/room) identified on the fixed asset listing, the asset record includes a manufacturer serial number and that IEC policies regarding Fixed Assets are being adhered to.

4. Prior to the audit the Organizational Unit must verify the location, inventory tag number and serial number for each asset and submit any needed Asset Acquisition, Asset Disposition, or Replacement Tag Requests. This allows time for the Office of Asset Management to make accounting entry(s) to reflect additional acquisitions or dispositions and generate requested replacement tags and bring them along on the day of the physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once a year.
Following the audit, the Office of Asset Management prepares a Draft Audit Report summarizing the audit results and findings specifically on (Stolen, Damage/Broken, Depreciated and Surplus Assets).

| 7- Reconciliation of Surplus, Depreciated, Stolen and Damaged Assets | 1. Surplus assets will be managed by Office of Assets Management through filling of official forms (FS.4/FS.7/M.7/FS.8).
2. Surplus assets should be re-distributed among the Organization Units and records should be updated.
3. IEC shall report to the Ministry of Finance on the quantity and description of surplus and depreciated assets and shall recommend, on a confidential basis, the price that they desire to receive from disposition of such goods.
4. The report shall be provided to other entities to determine whether any such goods would meet their needs. Educational entities must be specially notified of surplus computer equipment and the provision of transport of such equipment by the entity disposing of it.
5. For stolen, theft or/and damage assets as per the decision of CEO an investigation committee will be assigned and will report the CEO.
6. Beside the annual stock inventory audit the Office of Assets Management should apply and perform a periodically monitoring and evaluations for the various fixed assets management processes.
7. A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of the equipment shall be investigated and fully documented; if the equipment was owned by the IEC, the recipient shall promptly notify to the IEC Stock Management Unit.
8. Adequate maintenance procedures shall be implemented to keep the equipment in good condition. |

| 8- Selection of a depreciation method: | Theoretically, a depreciation method should be selected that achieves the most realistic reflection of the loss in economic value of the assets being used or, for cost accounting purposes, that allocates a reasonable portion of the cost-of an asset to the revenue produced. |

- Assets Surplus will be managed as per Article 89 Procurement Law of Afghanistan.
- For stolen, theft and damage assets the cost will be charged in the assets user or assets holder, if the finding of investigation committees shows the unconsciousness of the assets user/holder.

- An availability of depreciation methods increased ambiguity in the process of recording assets.
There are two commonly used depreciation approaches:

1- Uniform rate of Straight-line Depreciation:
   - Using the straight-line method of depreciation, the cost or other basis of the asset, less the estimated salvage value, is divided by the number of years of useful life to arrive at an annual depreciation charge.
   - This method is simple to apply and will provide satisfactory results where the useful life and salvage value of an asset can be estimated with some degree of accuracy. “Straight-line depreciation appears to be a crude procedure that is unsupported by economic logic. Never the less, internationally, it is the most widely used method of allocating the costs of fixed assets to accounting periods by way of depreciation charges.

2- Accelerated Depreciation:
   - This approach includes the Declining Balance Method, which produces a more rapid write-off in the early years of life, followed by smaller charges as an asset nears its termination. As with all depreciation methods, this method requires an estimate of the useful life of the asset.
   - An accelerated method of depreciation is often applied in situations where there is a high rate of technological change and uncertainty that may render an asset obsolete long before its physically useful life is completed. Some assets are subject to rapid deterioration in the early years and thus become unusable as second hand units with only scrap value remaining. Nevertheless, such assets may continue to function for a considerable period with proper maintenance.
   - This disparity between loss in market value and loss of utility value makes it desirable to pick up the major loss in value for these types of assets in the early years through an accelerated depreciation method. (pg 64. UNDP POPP as of 04 June, 2015)
The useful life is defined as the period of time over which an asset is expected to be available for use. In determining the useful life of various items under Furniture and Equipments the following factors have been considered.

- The expected usage of the assets by the entity.
- The expected physical wear and tear on the assets.
- Technical obsolescence
- Legal or similar limits on the use of the assets, such as the expiry of related assets.

The following are the useful lives of various classes of Assets. (pg 65-72). UNDP POPP as of 04 June, 2015)

<table>
<thead>
<tr>
<th>Class</th>
<th>Depreciable Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT &amp; Communication Equipment</td>
<td>8 – 20 years</td>
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<tr>
<td>Heavy Machinery &amp; other equipment</td>
<td>20 years</td>
</tr>
<tr>
<td>Vehicles</td>
<td>12 years</td>
</tr>
<tr>
<td>Furniture &amp; Fixtures</td>
<td>15 years</td>
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</tbody>
</table>

- The useful life for various categories of assets has not been established or developed in Public Sectors in Afghanistan practices.

- The accounting useful life of assets in this Sop is referenced from UNDP POPP as of 04 June 2015.

Annex #: 1

<table>
<thead>
<tr>
<th>شماره مسلسل:</th>
<th>فورم درخواست تحويلاته</th>
<th>تاریخ</th>
</tr>
</thead>
</table>

3- اسم شعبه درخواست دهنده: | 4- بخش مربوطه: |

فرمایش: لطفا اجبار خدمات دیل را فراهم نمایید.

<table>
<thead>
<tr>
<th>به حساب معامله شد</th>
<th>مقدار</th>
<th>تفصیلات جنس خدمات</th>
<th>شماره ذخیره</th>
<th>اقلام</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
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</table>

11- اقلامیکه در آن خط گرفته شده در تحويلاته موجود نیست خریداری آن درخواست گردید. تاریخ: |

12- شماره و تاریخ نکته توزیع: 

13- امضای صلاحیت دار: 

14- امضای آخر تحويلاته:
| شماره ثبت توزیع امر | شماره ثبت توزیع امر | تاریخ | شعبه دوختست کلنده | تفصیلات جنس | درصد ذخیره | فهرست | گزارش |  کنده | 9 | 8 | 7 |
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ملاحظه شد

امضاء مسوول

<table>
<thead>
<tr>
<th>تاریخ:</th>
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</table>

کتاب الدراج
توظیف فرستاده الناز رییس و وزارتی ترتیب شود.

اف: اصل به دوختست کلنده داده شود.

کتاب الدراج

15 - امضای گیرنده

16 - اندراج: تمام اجتناب دردسر نیت ذخیره درج گردیده است.
<table>
<thead>
<tr>
<th>ملاحظات</th>
<th>مبلغ</th>
<th>فيات</th>
<th>تشريحة</th>
<th>شمارة</th>
<th>مقدار</th>
<th>واحد</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>12</td>
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</tr>
</tbody>
</table>

هيئته معاينة:

ملاحظة شد

المجموع قيمته

اللغتي

13

تصديق شخص تسليم شونده

تصديق ميدار كه اجناس يا خدمات فوق الذكر راشليس شدم اجناس مذكور رابه غور وزن حساب يا النازه نموذم خدمات مذكور قناعت بخش و

اجناس ته استثنائي أفلاميكه درستون ملاحظات مذكوه مكمل وسالم يوجد است.

محل امضاً:

هموت:

از امضا فوق ( ) معتمد تصديق ميكرد.
<table>
<thead>
<tr>
<th>شماره</th>
<th>مشخصات/ملحقات کنس</th>
<th>4</th>
<th>3</th>
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</thead>
<tbody>
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<td></td>
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</tr>
</tbody>
</table>

7- تاریخ و شماره امروز خریداری
8- تاریخ و شماره اورژانس
9- تاریخ و شماره تک توزیع

10- تدریک گردیده از:
11- حالت اولیه کنس
12- حالت فضی کنس

13- امضای مسئول تحویل‌خانه:
14- امضای مسئول مدیریت محاسباتی کنس:
<table>
<thead>
<tr>
<th>مشخصات تسليمی</th>
<th>شهرت شخص استفاده کننده</th>
</tr>
</thead>
<tbody>
<tr>
<td>21- امضای تسليم</td>
<td>16- اسم</td>
</tr>
<tr>
<td>شونده</td>
<td>17- ولد</td>
</tr>
<tr>
<td>20- وضع</td>
<td>18- وظیفه</td>
</tr>
<tr>
<td>جنس</td>
<td>19- تاریخ تسليمی</td>
</tr>
<tr>
<td>19- تاریخ تسليمی</td>
<td>20- وضع</td>
</tr>
</tbody>
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22- ملاحظات قابل تذکر:

نوت: این صفحه شکل دور تسليمی دهی اجناس را تهیه کرده که به ترتیب دور تسليمی شهرت شخص استفاده کننده و موند تسليم
پایان تذکر داده شود.
كارت ثبت ذخيره

<table>
<thead>
<tr>
<th>اسم جنس:</th>
<th>تاریخ:</th>
<th>لیست راپور رسیده:</th>
</tr>
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<tbody>
<tr>
<td>فرمايش جنس</td>
<td>مقدار باقیمانده جنس</td>
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السماح مسئول: ------------ مقدار مجموعی جنس: ------------
نام اداره: ------------
مشخصات جنس: ------------
بازیت من: ------------
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امضاء شخص تسنیم دهنده آزماس اقلاع فوق تصمیم می‌گردد
امضاء ____________________ تاریخ ____________________
آزماس ________________ آمر تحولنهاه ____________________
فورمه: دو کلیه اصل و دو کلیه ترتیب گرد
الف: اصل ان هر یک با جنس به تحولنهاه تسنیم شود و شعبه تحولنهاه در کاره تبث ذخیره معلومات را درج نموده و اصل
مذكور را به شعبه محاسبه جنسی گنجینه معلومات حسابی تقدیم می‌داد. ب: کلیه ان به شعبه که جنس را اعاده می‌داد به قسم رسد ارسال گردید.
<table>
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<th>شماره</th>
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ملاحظه: 14. کنترول گردنده توسط (مسئول محاسبه جنسی)
12. موجودی شده توسط (هیات مسئول)
15. امضای و ملاحظه مسئول محاسبه جنسی
13. امضای (هیات مسئول)
16. ثبت گردنده توسط (مسئول تحويلاته)
10. References:
- Afghanistan Assets Management Guidelines 1967
- Procurement Law of Afghanistan 2009
- Afghanistan Accounting Manual 2011