

CHAPTER IV

4.1 DATA ANALYSIS :

Various reports are related and interrelated to each other. Data is collected from various departments such as Stores, Accounts, Purchase etc. and represented in such a way that it gives meaningful information and the management. So as to get the meaningful information each report is studied in detail and it is interpreted with the help of persons of concern department.

The Kolhapur Zilla Sahakari Dudh Utpadak Sanghs Mahalaxmi Cattle Feed Plant produces the various types of cattle feed products and supplies to the primary milk producing societies. So, as to improve the quality and quantity of milk in milk shed area.

Data collected from various departments is as follows.

- 1) Daily Receipt - From Stores Department.
- 2) Daily Issue - From Stores Department.
- 3) New Items - From Stores Department
- 4) Purchase Schedule - From Stores Department.
- 5) New Party's - From Purchase Department.
- 6) Bill passing - From Accounts Department.

Data is collected for each and every stage of receipts and issue but for convinence, it is represented in a single format. For testing purpose the data is collected, entered and tested for single process cycle i.e. for daily report data is collected day by day for November 1996, for monthly reports data is collected for one month, etc. For doing various scientific techniques the data is collected for the years 1995-96 from Stores Department and ABC, VED, FSN, techniques are carried out.

Following are the actual figures collected from their records of the Organisation.(As the data is vast, the printed pages are many, so only first 5 pages are taken)

S. NO.	ITEM NAME	UNIT	OPENING		RECEIPT		TOTAL		ISSUE		CLOSING	
			QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
001	BR NOTE BOOKS (STORE)	NO	14.000	441.17	0.000	0.00	14.000	441.17	12.000	378.15	2.000	63.02
002	STORE INWARD REGISTER	NO	3.000	504.75	0.000	0.00	3.000	504.75	0.000	0.00	3.000	504.75
004	STORE REQUISITION BOOKS	NO	0.000	0.00	25.000	596.00	25.000	596.00	22.000	524.48	3.000	71.52
005	STORE INDENT BOOKS	NO	0.000	0.00	10.000	650.00	10.000	650.00	5.000	325.00	5.000	325.00
006	MATERIAL RETURN NOTE	NO	12.000	463.99	0.000	0.00	12.000	463.99	1.000	38.67	11.000	425.32
007	STORE LABEL	NO	1000.000	93.23	500.000	35.00	1500.000	128.23	1000.000	85.55	500.000	42.68
010	GATE PASS BOOKS	NO	7.000	231.80	0.000	0.00	7.000	231.80	6.000	198.69	1.000	33.11
012	TOOLS REGISTER	NO	8.000	262.50	0.000	0.00	8.000	262.50	8.000	262.50	0.000	0.00
013	EMPLOYEES GATE PASS BOOKS	NO	21.000	207.90	0.000	0.00	21.000	207.90	12.000	118.80	9.000	89.10
014	DED STOCK MATERIAL REGISTER	NO	4.000	140.00	0.000	0.00	4.000	140.00	0.000	0.00	4.000	140.00
015	VISITING CARDS	NO	0.000	0.00	800.000	825.00	800.000	825.00	800.000	825.00	0.000	0.00
016	SAMPLE SLIP LAB	NO	0.000	0.00	10000.000	1006.00	10000.000	1006.00	10000.000	1006.00	0.000	0.00
018	LAB NOTE BOOK	NO	104.000	2457.68	0.000	0.00	104.000	2457.68	16.000	378.10	88.000	2079.58
022	RAW MATERIAL ANALYSIS REGISTER	NO	3.000	113.50	0.000	0.00	3.000	113.50	2.000	75.67	1.000	37.83
023	SAMPLE REGISTER	NO	4.000	240.00	0.000	0.00	4.000	240.00	1.000	60.00	3.000	180.00
024	FINISHED PRODUCT REGISTER	NO	4.000	240.00	0.000	0.00	4.000	240.00	1.000	60.00	3.000	180.00
026	SCRAP MATERIAL REGISTER	NO	1.000	180.00	0.000	0.00	1.000	180.00	0.000	0.00	1.000	180.00
027	VIT AD3 REGISTERS	NO	3.000	166.00	0.000	0.00	3.000	166.00	1.000	55.33	2.000	110.67
001	WEIGHMENT SLIP BOOKS	NO	53.000	2487.29	0.000	0.00	53.000	2487.29	53.000	2487.29	0.000	0.00
002	OUTWARD CAT. FEED WEIGHMENT REG	NO	1.000	15.20	5.000	386.00	6.000	401.20	0.000	0.00	6.000	401.20
003	WEIGH. SLIP BOOKS (OUTSIDE VEH.)	NO	0.000	0.00	10.000	389.00	10.000	389.00	10.000	389.00	0.000	0.00
004	RAW MATERIAL INWARD REGISTER	NO	0.000	0.00	20.000	1248.00	20.000	1248.00	2.000	124.80	18.000	1123.20
005	WAY BRI. & RAW MA. GODAWN S.B.O.	NO	90.000	1083.00	0.000	0.00	90.000	1083.00	55.000	661.84	35.000	421.16
002	RAW MATERIAL STOCK REGISTER	NO	0.000	0.00	7.000	1336.00	7.000	1336.00	2.000	356.83	5.000	979.17
004	BIN CARDS (RMG)	NO	1800.000	626.02	0.000	0.00	1800.000	626.02	300.000	104.34	1500.000	521.68
006	DAILY RAW MATE. CONS STATEMENT	NO	8.000	352.00	0.000	0.00	8.000	352.00	8.000	352.00	0.000	0.00
009	INTAKE TICKET BOOKS	NO	40.000	124.00	0.000	0.00	40.000	124.00	40.000	124.00	0.000	0.00
011	BREAK DOWN REPORT BOOKS	NO	10.000	55.00	0.000	0.00	10.000	55.00	10.000	55.00	0.000	0.00
013	HT & LT REGISTER	NO	4.000	122.22	0.000	0.00	4.000	122.22	4.000	122.22	0.000	0.00
PAGE TOTALS			3194.000	10607.25	11377.000	6471.00	14571.000	17078.25	12371.000	9169.26	2200.000	7908.99
NO. OF PAGE TOTALS			3194.000	10607.25	11377.000	6471.00	14571.000	17078.25	12371.000	9169.26	2200.000	7908.99

S. NO.	ITEM NAME	UNIT	OPENING		RECEIPT		TOTAL		ISSUE		CLOSING	
			QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
	PRIVI.PAGE TOTALS		3194.000	10607.25	11377.000	6471.00	14571.000	17078.25	12371.000	9169.26	2200.000	7908.99
114	PALLET MILL NOTE BOOKS	NO	1.000	26.00	0.000	0.00	1.000	26.00	1.000	26.00	0.000	0.00
116	MOLASSES MIXER NOTE BOOKS	NO	1.000	26.00	0.000	0.00	1.000	26.00	1.000	26.00	0.000	0.00
117	MONTHLY PRO-SAL-DIFF BOOKS	NO	8.000	1440.00	0.000	0.00	8.000	1440.00	8.000	1440.00	0.000	0.00
118	HAMMER MILL NOTE BOOKS	NO	7.000	198.70	0.000	0.00	7.000	198.70	7.000	198.70	0.000	0.00
123	DAMAGED RAW MATE.REPORT BOOKS	NO	4.000	102.00	0.000	0.00	4.000	102.00	4.000	102.00	0.000	0.00
125	OLD GUNNY BAGS REGISTER	NO	0.000	0.00	3.000	261.00	3.000	261.00	1.000	87.00	2.000	174.00
126	FORMULA STOCK STATEMENT BOOKS	NO	2.000	65.00	0.000	0.00	2.000	65.00	2.000	65.00	0.000	0.00
127	SHIFT REPORT REGISTER	NO	3.000	124.97	0.000	0.00	3.000	124.97	3.000	124.97	0.000	0.00
128	DAILY WORKS REPORT BOOKS	NO	3.000	78.00	0.000	0.00	3.000	78.00	0.000	0.00	3.000	78.00
134	80% PAYMENT FORM BOOKS RMG	NO	4.000	53.26	0.000	0.00	4.000	53.26	4.000	53.26	0.000	0.00
135	RAW MATERIAL REQUISITION BOOKS	NO	9.000	374.99	0.000	0.00	9.000	374.99	9.000	374.99	0.000	0.00
136	RAW MATE. HAMALI WORK BOOKS	NO	17.000	263.84	0.000	0.00	17.000	263.84	17.000	263.84	0.000	0.00
138	SEGREGATION REGISTER	NO	1.000	62.50	0.000	0.00	1.000	62.50	1.000	62.50	0.000	0.00
139	BAG CLEANING REGISTER	NO	2.000	70.00	0.000	0.00	2.000	70.00	2.000	70.00	0.000	0.00
101	SALES REGISTER	NO	9.000	443.50	0.000	0.00	9.000	443.50	0.000	0.00	9.000	443.50
102	CATTLEFEED VASULI PATRAK	NO	2.000	14.94	0.000	0.00	2.000	14.94	0.000	0.00	2.000	14.94
103	FINISHED PRODUCT D.C.BOOKS(L)	NO	46.000	3064.64	75.000	6584.00	121.000	9648.64	100.000	7929.05	21.000	1719.59
104	CREDIT MEMO BOOKS	NO	15.000	634.52	231.000	12481.00	246.000	13115.52	213.000	11307.12	33.000	1808.40
105	FURNACE OIL STOCK REGISTER	NO	3.000	51.67	0.000	0.00	3.000	51.67	0.000	0.00	3.000	51.67
106	NEW GUNNY BAGS REGISTER	NO	1.000	24.08	3.000	261.00	4.000	285.08	2.000	142.54	2.000	142.54
107	MOLASIS STOCK REGISTER	NO	3.000	51.60	0.000	0.00	3.000	51.60	0.000	0.00	3.000	51.60
108	SOCIETY RESOLUTION BOOKS	NO	12.000	70.00	0.000	0.00	12.000	70.00	0.000	0.00	12.000	70.00
110	CREDIT BALANCE BOOKS	NO	5.000	70.00	0.000	0.00	5.000	70.00	5.000	70.00	0.000	0.00
111	DAILY REPORT BOOKS FPG	NO	19.000	748.60	0.000	0.00	19.000	748.60	12.000	472.80	7.000	275.80
112	CATTLEFEED RECEIPT BOOKS	NO	26.000	468.00	0.000	0.00	26.000	468.00	26.000	468.00	0.000	0.00
113	CATTLEFEED SALE ADAYA BOOKS	NO	4.000	213.36	20.000	1023.00	24.000	1236.36	1.000	51.52	23.000	1184.84
115	FINISHED PRODUCT STOCK REGIS.	NO	0.000	0.00	10.000	513.00	10.000	513.00	1.000	51.30	9.000	461.70
117	CATTLEFEED KHATE UTARA BOOKS	NO	9.000	392.57	0.000	0.00	9.000	392.57	9.000	392.57	0.000	0.00
	PAGE TOTALS		216.000	9132.74	342.000	21123.00	558.000	30255.74	429.000	23779.16	129.000	6476.58
	UP TO PAGE TOTALS		3410.000	19739.99	11719.000	27594.00	15129.000	47333.99	12800.000	32948.42	2329.000	14305.57

S NO	I T E M N A M E	UNIT	O P E N I N G		R E C E I P T		T O T A L		I S S U E		C L O S I N G	
			QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
	PRIVI.PAGE TOTALS		3410.000	19739.99	11719.000	27594.00	15129.000	47333.99	12800.000	32943.42	2329.000	14385.57
118	PRISE RECEIVED RECEIPT BOOKS	NO	15.000	224.25	15.000	352.00	30.000	576.25	15.000	224.25	15.000	352.00
119	DEMAND NOTE REGISTER	NO	1.000	46.00	0.000	0.00	1.000	46.00	1.000	46.00	0.000	0.00
120	FINISHED PRODUCT GATE PASS	NO	19.000	720.48	75.000	3590.00	94.000	4310.48	67.000	3018.08	27.000	1292.40
121	TRAVELLING ALLOWANCE BILL BOOKS	NO	9.000	570.60	0.000	0.00	9.000	570.60	0.000	0.00	9.000	570.60
122	CATTLEFEED DEMAND CARDS	NO	3999.000	541.86	0.000	0.00	3999.000	541.86	3999.000	541.86	0.000	0.00
123	BIN CARDS(FINISHED PRODUCT)	NO	1130.000	740.68	0.000	0.00	1130.000	740.68	180.000	117.98	950.000	622.70
124	SECRETORY COMM. REGISTER	NO	3.000	197.49	0.000	0.00	3.000	197.49	0.000	0.00	3.000	197.49
126	VAHATUK PRVANA BOOK	NO	54.000	1074.60	0.000	0.00	54.000	1074.60	0.000	0.00	54.000	1074.60
127	PALLET PAMPLETS	NO	1700.000	929.90	0.000	0.00	1700.000	929.90	1700.000	929.90	0.000	0.00
101	PURCHASE REMINDER BOOKS	NO	14.000	458.00	0.000	0.00	14.000	458.00	0.000	0.00	14.000	458.00
102	PURCHASE ENQUIRY BOOKS	NO	7.000	140.00	15.000	585.00	22.000	725.00	12.000	335.00	10.000	390.00
104	MONTHWISE RATE STATEMENT REG.	NO	6.000	855.43	0.000	0.00	6.000	855.43	1.000	142.57	5.000	712.86
106	RAW RATE.PUR.REG.(ORDER WISE)	NO	18.000	1338.41	0.000	0.00	18.000	1338.41	3.000	223.07	15.000	1115.34
107	TELEPHONE REGISTER	NO	8.000	293.60	0.000	0.00	8.000	293.60	4.000	146.80	4.000	146.80
108	TEST SAMPLE BOOKS	NO	22.000	593.62	0.000	0.00	22.000	593.62	0.000	0.00	22.000	593.62
109	SUPPLIERS ANALYSIS REP. BOOKS	NO	37.000	700.22	0.000	0.00	37.000	700.22	0.000	0.00	37.000	700.22
111	PURCHASE ORDER BOOKS	NO	5.000	344.96	20.000	2137.00	25.000	2481.96	11.000	1092.07	14.000	1389.89
112	SECOND TEST BOOKS	NO	7.000	184.10	0.000	0.00	7.000	184.10	0.000	0.00	7.000	184.10
113	D FORMS	NO	6.000	334.80	0.000	0.00	6.000	334.80	3.000	167.40	3.000	167.40
114	R.R. REGISTER	NO	1.000	135.00	0.000	0.00	1.000	135.00	0.000	0.00	1.000	135.00
115	EXCISE REGISTER	NO	1.000	84.00	0.000	0.00	1.000	84.00	0.000	0.00	1.000	84.00
116	GENERAL PURCHASE ORDER BOOK	NO	0.000	0.00	15.000	806.00	15.000	806.00	0.000	0.00	15.000	806.00
101	INWARD REGISTER	NO	1.000	164.25	0.000	0.00	1.000	164.25	1.000	164.25	0.000	0.00
102	OUTWARD REGISTER	NO	2.000	328.50	0.000	0.00	2.000	328.50	2.000	328.50	0.000	0.00
103	KEY REGISTER	NO	2.000	145.00	0.000	0.00	2.000	145.00	1.000	72.50	1.000	72.50
106	WORK SHEET BOOKS	NO	2.000	52.67	0.000	0.00	2.000	52.67	0.000	0.00	2.000	52.67
107	LEAVE REGISTER	NO	0.000	0.00	6.000	1071.00	6.000	1071.00	6.000	1071.00	0.000	0.00
108	SANCTION REPORT BOOKS	NO	1.000	21.00	0.000	0.00	1.000	21.00	0.000	0.00	1.000	21.00
	PAGE TOTALS		7070.000	11219.42	146.000	8541.00	7216.000	19760.42	6006.000	8621.23	1210.000	11139.19
	UP TO PAGE TOTALS		10400.000	30959.41	11865.000	35135.00	22345.000	67094.41	18806.000	41569.65	3539.000	25524.76

S. NO.	ITEM NAME	UNIT	OPENING		RECEIPT		TOTAL		ISSUE		CLOSING	
			QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE	QUANTITY	VALUE
	PRIVI.PAGE TOTALS		10480.000	30959.41	11865.000	36135.00	22345.000	67094.41	18806.000	41569.65	3539.000	25524.76
09	LOCAL DELIVERY REGISTER	NO	7.000	67.50	0.000	0.00	7.000	67.50	4.000	38.57	3.000	28.93
11	EMPLOYEES PRESENTY CARDS	NO	900.000	254.93	1500.000	774.00	2400.000	1028.93	1702.000	729.69	698.000	299.24
12	OUTWARD BARNISI REGISTER	NO	10.000	696.00	0.000	0.00	10.000	696.00	3.000	208.80	7.000	487.20
13	INWARD BARNISI REGISTER	NO	12.000	414.97	0.000	0.00	12.000	414.97	1.000	34.58	11.000	380.39
14	VISITERS REGISTER	NO	3.000	146.70	0.000	0.00	3.000	146.70	1.000	48.90	2.000	97.80
15	VISITERS GET PASS BOOKS	NO	12.000	135.26	0.000	0.00	12.000	135.26	12.000	135.26	0.000	0.00
16	MUSTER	NO	0.000	0.00	6.000	1285.00	6.000	1285.00	6.000	1285.00	0.000	0.00
17	REGISTER A.O.SLIPS	NO	1500.000	150.30	0.000	0.00	1500.000	150.30	750.000	75.15	750.000	75.15
18	ON DUTY REPORT BOOK	NO	29.000	376.80	0.000	0.00	29.000	376.80	0.000	0.00	29.000	376.80
19	LOAION BASIC INWARD/OUTWARD F.	NO	1.000	150.00	0.000	0.00	1.000	150.00	1.000	150.00	0.000	0.00
20	REPAIR INWARD/OUTWARD REGISTER	NO	2.000	118.00	0.000	0.00	2.000	118.00	0.000	0.00	2.000	118.00
21	ROUGH SLIP BOOK	NO	6.000	100.80	0.000	0.00	6.000	100.80	0.000	0.00	6.000	100.80
22	ENTRY GATE PASS BOOKS	NO	0.000	0.00	15.000	381.00	15.000	381.00	15.000	381.00	0.000	0.00
23	C.O.REGISTER	NO	16.000	380.92	0.000	0.00	16.000	380.92	12.000	285.70	4.000	95.22
01	LEAVE APPLICATION BOOKS	NO	10.000	223.34	10.000	188.00	20.000	411.34	19.000	392.55	1.000	18.79
02	ALTERNATIVE LEAVE APPLICATION	NO	8.000	156.48	10.000	247.00	18.000	403.48	15.000	329.38	3.000	74.10
10	TASALMAT DEMAND VOUCHER BOOKS	NO	9.000	449.10	0.000	0.00	9.000	449.10	3.000	149.70	6.000	299.40
11	TASALMAT ACCOUNT BOOKS	NO	2.000	73.00	10.000	651.00	12.000	724.00	3.000	138.10	9.000	585.90
15	LETTER PAD(HARATHI)	NO	161.000	5248.20	0.000	0.00	161.000	5248.20	23.000	749.74	138.000	4498.46
16	LETTER PAD (ENGLISH)	NO	55.000	1172.21	0.000	0.00	55.000	1172.21	5.000	106.57	50.000	1065.64
20	CASH RECEIPT BOOKS	NO	0.000	0.00	10.000	325.00	10.000	325.00	10.000	325.00	0.000	0.00
36	PAYMENT BOOK	NO	20.000	2156.00	0.000	0.00	20.000	2156.00	20.000	2156.00	0.000	0.00
37	DEBIT NOTE	NO	0.000	0.00	20.000	1393.00	20.000	1393.00	20.000	1393.00	0.000	0.00
01	RULED PAPER	DO	198.000	799.45	0.000	0.00	198.000	799.45	142.000	575.35	56.000	226.10
02	PLANE PAPER	DO	71.000	115.86	0.000	0.00	71.000	115.86	15.000	24.47	56.000	91.39
03	BLUE RIFILS	NO	97.000	51.79	1586.000	780.00	1683.000	831.79	1178.000	578.60	505.000	253.19
04	JOTTER RIFILS	NO	0.000	0.00	12.000	75.00	12.000	75.00	5.000	32.12	7.000	42.88
05	RED RIFILS	NO	341.000	125.35	0.000	0.00	341.000	125.35	148.000	54.40	193.000	70.95
	PAGE TOTALS		3470.000	13562.96	3179.000	6099.00	6649.000	19661.96	4113.000	10375.63	2536.000	9286.33
	UP TO PAGE TOTALS		13950.000	44522.37	15044.000	42234.00	28994.000	86756.37	22919.000	51945.28	6075.000	34811.09

S L N O	I T E M N A M E	U N I T	O P E N I N G		R E C E I P T		T O T A L		I S S U E		C L O S I N G	
			Q U A N T I T Y	V A L U E	Q U A N T I T Y	V A L U E	Q U A N T I T Y	V A L U E	Q U A N T I T Y	V A L U E	Q U A N T I T Y	V A L U E
	PRIVILEGE TOTALS		13950.000	44522.37	15044.000	42234.00	28994.000	86756.37	22919.000	51945.28	6075.000	34811.09
108	REGISTER 100 PAGES	NO	0.000	0.00	40.000	560.00	40.000	560.00	40.000	560.00	0.000	0.00
109	REGISTER 200 PAGES	NO	12.000	225.85	37.000	988.00	49.000	1213.85	49.000	1213.85	0.000	0.00
110	NOTE BOOK 100 PAGES	NO	23.000	51.52	0.000	0.00	23.000	51.52	23.000	51.52	0.000	0.00
111	NOTE BOOK 200 PAGES	NO	0.000	0.00	6.000	49.00	6.000	49.00	6.000	49.00	0.000	0.00
112	DUPLICATING BOOKS	NO	28.000	801.82	6.000	240.00	34.000	1041.82	34.000	1041.82	0.000	0.00
113	OFFICE FILES	NO	86.000	322.71	144.000	1188.00	230.000	1510.71	192.000	1263.25	38.000	247.46
114	PAD FILES	NO	0.000	0.00	36.000	270.00	36.000	270.00	24.000	180.00	12.000	90.00
115	BOX FILES (LARGE)	NO	27.000	664.88	68.000	2360.00	95.000	3024.88	60.000	1624.88	35.000	1400.00
116	BOX FILES (SMALL)	NO	0.000	0.00	22.000	461.00	22.000	461.00	20.000	417.18	2.000	43.82
117	CARBON BOX BLUE	NO	9.000	928.59	12.000	1260.00	21.000	2188.59	19.000	1979.31	2.000	209.28
118	CARBON BOX (BLACK)	NO	2.000	191.25	12.000	1212.00	14.000	1403.25	9.000	878.24	5.000	525.01
119	MINIFOLD PAPER (SMALL)	RM	11.000	684.99	12.000	1404.00	23.000	2088.99	17.000	1472.19	6.000	616.80
120	DUPLICATING PAPER(CYCLOSTYLE)	RM	0.000	0.00	18.000	1942.00	18.000	1942.00	12.000	1217.33	6.000	724.67
121	TYPING RIBBON	NO	23.000	560.13	12.000	222.00	35.000	782.13	10.000	223.46	25.000	558.67
122	ENVELOPE KHAKI 9" X 4"	NO	0.000	0.00	5500.000	1720.00	5500.000	1720.00	5000.000	1545.00	500.000	175.00
123	ENVELOPE 11" X 5"	NO	750.000	237.97	0.000	0.00	750.000	237.97	350.000	111.05	400.000	126.92
125	ENVELOPE 6.5" X 3/4"	NO	0.000	0.00	3750.000	1258.00	3750.000	1258.00	2750.000	901.75	1000.000	356.25
126	STAPLER MACHINE (SMALL)	NO	6.000	360.00	10.000	750.00	16.000	1110.00	13.000	885.00	3.000	225.00
127	STAPLER PIN (LARGE)	BO	18.000	90.00	0.000	0.00	18.000	90.00	18.000	90.00	0.000	0.00
128	STAPLER PIN (SMALL)	BO	13.000	177.86	100.000	930.00	113.000	1107.86	113.000	1107.86	0.000	0.00
129	SUNLIGHT BOND PAPER	RM	0.000	0.00	1.000	108.00	1.000	108.00	1.000	108.00	0.000	0.00
130	STAMP PAD (SMALL)	NO	0.000	0.00	6.000	72.00	6.000	72.00	5.000	60.00	1.000	12.00
131	'U' CLIP PACKET	BO	34.000	44.53	14.000	203.00	48.000	247.53	13.000	51.38	35.000	196.15
132	PIN CUSHION	NO	4.000	17.71	0.000	0.00	4.000	17.71	4.000	17.71	0.000	0.00
133	TACHNI (PINS)	BO	0.000	0.00	12.000	384.00	12.000	384.00	11.000	352.00	1.000	32.00
134	GUM BOTTLES	NO	0.000	0.00	30.000	480.00	30.000	480.00	16.000	256.00	14.000	224.00
135	DATE DIARY STAND	NO	2.000	39.00	0.000	0.00	2.000	39.00	0.000	0.00	2.000	39.00
136	RUBBER STAMP	NO	10.000	1184.33	0.000	0.00	10.000	1184.33	5.000	592.16	5.000	592.17
	PAGE TOTALS		1058.000	6583.14	9848.000	13061.00	10906.000	24644.14	8814.000	18249.94	2092.000	6394.20
	UP TO PAGE TOTALS		15008.000	51105.51	24892.000	63295.00	39900.000	111400.51	31733.000	70195.22	8167.000	41205.29

After detailed study following are the main points observed from data.

1. Lowest production of cattle feed is found during the year 1990-91.
2. No proper stock levels are maintained to all items.
3. The frequency of one time consumption is more in expansion period.
4. The frequency of consumption of electrical and mechanical items is high.
5. Due to computerisation the manual registers are out of use but are in stock.
6. Approximately there are 10 % Non Moving items.

4.2 APPLICATION OF SCIENTIFIC TECHNIQUES :

Scientific Inventory Control System basically deals with

i) When should an order be placed (order levels).

ii) How much should be ordered (order quantity)

i.e. the various operation of stores department like when indent etc. are considered in Mahalaxmi Cattle Feed Plant Stores department and out of all techniques following three techniques are applied while developing the Scientific Inventory Control System.

A) ABC ANALYSIS :

The ABC analysis is carried out for the data of 1995-96 year (Previous accounting year). After application of technique, it is found that out of 890 items 48 items are classed as "A" , 101 items are grouped in "B" class and 741 items are grouped in "C" class. As these are 890 items. It is not possible to plot the group for A,B & C category items. By assuming the standared percentages of 75 %, 15 % and 10 % the items are grouped as A,B, & C respectively.

B) VED ANALYSIS :

As VED analysis is useful for the control of spares. It is applied only for electrical and mechanical spares inventory. To carry out VED analysis, each item is considered on the factors as production effect, nature, availability and lead time for procurement. After application of this technique, it is found that 698 no. of technical items are vital, 150 nos of items are essential and 412 nos of items are grouped in desirable class.

C) FSN ANALYSIS :

For the FSN analysis issues of the previous year i.e. 1995-96 are taken into consideration. Issues more than 15 are classed in (F)ast Class and less than 15 are classed as (S)low Class.

It is observed that in year 1995-96, 343 items were classed as "F" category , 547 items were classed in "S" category and 123 items were non moving.

The combined report of VED & FSN analysis is best suited for the spares inventory control and review for the smooth and efficient production.