

STOCK REGISTER

One row per stock movement. Closing qty = Opening + Received (In) - Issued (Out). Value = Closing qty x Rate.

Business name: _____ **Godown / location:** _____ **Unit:** _____

Item / category: _____ Financial year: _____ Page no.: _____

Rate: the rate at which closing stock is valued. Weighted average: after each purchase, $(\text{value before} + \text{value bought}) / (\text{qty before} + \text{qty bought})$.

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STOCK REGISTER - WORKED EXAMPLE

A hardware shop tracking one item, valued at weighted average cost.

Business name: Your shop name **Godown / location:** Main shop **Unit:** Bags
Item / category: Cement, 50 kg bag **Financial year:** 2026-27 **Page no.:** 1

Date	Particulars / Voucher no.	Item	Opening qty	Received (In)	Issued (Out)	Closing qty	Rate (Rs.)	Value (Rs.)	Remarks
01-04-2026	Opening balance	Cement, 50 kg bag	40	-	-	40	350.00	14,000.00	Brought forward from last year
03-04-2026	Purchase bill PB-112	Cement, 50 kg bag	40	60	-	100	380.00	38,000.00	Bought 60 @ 400. Avg (14,000+24,000)/100
05-04-2026	Sales invoice INV-301	Cement, 50 kg bag	100	-	25	75	380.00	28,500.00	
08-04-2026	Sales invoice INV-309	Cement, 50 kg bag	75	-	30	45	380.00	17,100.00	
10-04-2026	Purchase bill PB-118	Cement, 50 kg bag	45	55	-	100	391.00	39,100.00	Bought 55 @ 400. Avg (17,100+22,000)/100
12-04-2026	Damage note DN-03	Cement, 50 kg bag	100	-	2	98	391.00	38,318.00	2 bags torn, written off
15-04-2026	Sales invoice INV-322	Cement, 50 kg bag	98	-	40	58	391.00	22,678.00	

Closing stock on 15-04-2026: 58 bags x Rs. 391 = Rs. 22,678.00. Only purchases change the average rate; sales and write-offs are taken out at the current average.

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