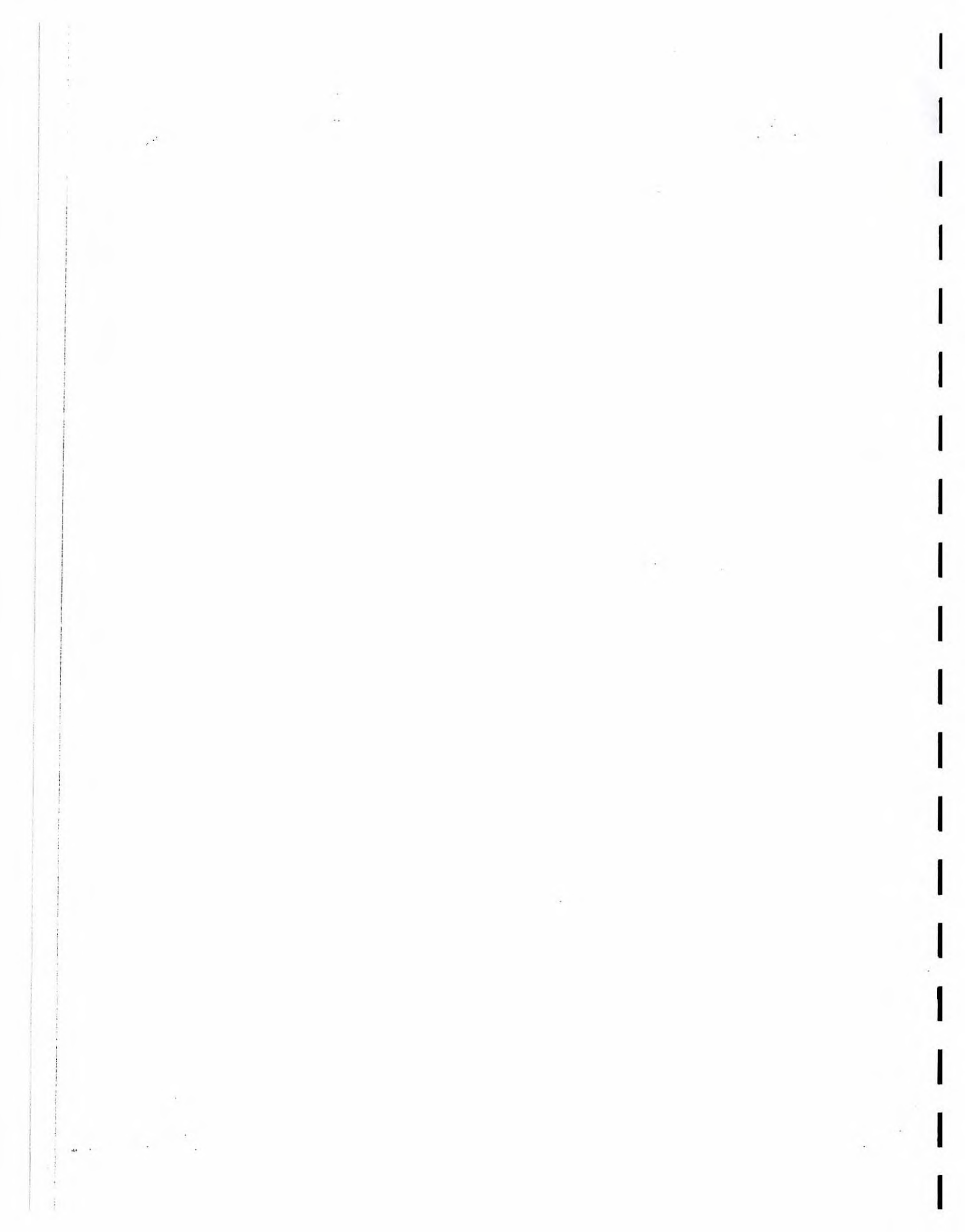




STORES REGULATIONS

1993

GUYANA ORDER NO. 6 OF 1993
DATED 30 JUNE 1993



REGULATIONS

Made Under

THE FINANCIAL ADMINISTRATION AND AUDIT ACT,

(Cap. 73:01)

IN EXERCISE OF THE POWERS CONFERRED UPON THE MINISTER BY SECTION 5 OF THE FINANCIAL ADMINISTRATION AND AUDIT ACT, I HEREBY MAKE THE FOLLOWING REGULATIONS:-

- Citation. 1. These Regulations may be cited as the Stores Regulations 1993.
- Interpretation 2. (1) In these Regulations –
- (a) “Consumable stores” means stores which are purchased as expendable stores, including stationery and other office requirements, and spare parts, the cost of which is met from current expenditure;
 - (b) “Form” means Form in the Schedule;
 - (c) “Permanent stores” means stores, which are, purchased as fixed assets including buildings, equipment, machinery and vehicles, the cost of which is met from capital expenditure;
 - (d) “stores” means any article, merchandise or commodity, including equipment required for use by a Department;
- Schedule

(e) "storekeeper" means every officer who under the Act or these Regulations has Government stores in his charge, other than small quantities of expendable stores sufficient for current use.

(2) References in these Regulations to a Ministry include reference to a department or a local democratic organ and reference to a Permanent Secretary include reference to a Head of Department or clerk of a local democratic organ.

General
responsibility of
store-keeping

3. A store keeper is personally and pecuniarily responsible for the safe custody and maintenance in good condition of all stores in his charge and is liable to be surcharged for any loss or damage resulting from his failure to carry out his duty properly.

Duties of
storekeeper

4. The duties of storekeeper include-

- (i) observing the Act and these Regulations and any supplementary instructions issued by the Secretary to the Treasury, Accountant General or Permanent Secretary;
- (ii) ensuring that no unauthorised person has access to the stores or keys to the store;
- (iii) ensuring that the store is kept clean, well ventilated, waterproof and secure;
- (iv) arranging the stores in a manner that makes them easy of access and check;
- (v) keeping unserviceable and serviceable stores separate;
- (vi) keeping inflammable stores in a safe place apart from other stores;

- (vii) making frequent test checks of stores with the bin card balances;
- (viii) reporting at once to the supervising officer any loss or irregularity that may be discovered or any defect that may occur in the condition of the stores;
- (ix) reporting to the supervising officer the existence of any unserviceable stores; and
- (x) keeping all records under his control up-to-date.

Responsibility of
Permanent Secretary

5. Every Permanent Secretary is directly and peculiarly responsible for the general supervision, control and security of the stores and stores records in his Ministry and for ensuring that the members of the store-keeping and stores accounting staff perform their duties satisfactorily and he shall be responsible for instituting and maintaining an adequate system of internal control over stores, including internal checks and proper segregation of duties.

Stores Records
Forms 1,2,3,4,5,6,7,

6. (1) Every storekeeper shall keep Bin Cards in Form 1 to record the receipt and issue of stores. In addition, he shall retain the original copies of Goods Received Notes in Form 2 and internal stores requisitions in Form 3 duly filed away in date and numerical sequence. A Goods received Book in Form 4, a permanent stores register of Short Received Goods in Form 6 shall also be maintained by the storekeeper.
- (2) The Permanent Secretary shall ensure that a Stores Ledger in form 7 is maintained and kept up-to-date by the Accounting Department. Copies of Goods Received Notes in form 2 and internal stores requisition in form 3 shall also be retained in the Accounting Department duly filed away in date and numerical sequence.

Entries and
corrections

7. (1) All entries by the storekeeper and by the Stores Ledger clerk shall be made and initialled in ink. Goods Received Notes in Form 2, Internal Stores Requisitions in Form 3 and all other related documents shall also be prepared in ink.
- (2) Any correction to a figure or word shall be made by ruling out the wrong figure or word above it. All corrections shall be initialled by the storekeeper or other person making such corrections; corrections made by the stores ledger clerk shall in addition be initialled by his supervising officer.

Stock levels

8. The storekeeper shall be responsible for ensuring that adequate stocks are maintained to meet the day to day requirements of the Ministry. Stock and re-order levels shall be determined after due consultation with the Permanent Secretary and taking into account the pattern of usage. Care shall be exercised to ensure that there is no over-stocking and any resultant incidence of obsolescence.

Ordering and
Purchasing
Form 8

9. In respect of consumable stores, when the re-order level is reached the storekeeper shall prepare a pre-numbered and pre-printed Purchase Requisition in Form 8 in quadruplicate, the original of which shall go to the Purchases Section of the Ministry, the duplicate copy of its Accounts section and the triplicate copy retained by the storekeeper and filed in date and numerical sequence

Permanent Stores

Form 8

10. In respect of permanent stores, upon request of the Permanent Secretary the storekeeper shall initiate the preparation of a Purchase Requisition in Form 8 which shall be duly approved by the Permanent Secretary who shall ensure that all purchases of permanent stores are in accordance with the capital programme of the Ministry and are met out of expenditure.

Quotation of prices;
Purchases from
Non-governmental
Agencies

11. The Purchase Section of the Ministry shall arrange for quotations to be obtained, and in consultation with the Permanent Secretary select the most reliable supplier of quality stores at reasonable prices. Where goods are available from government agencies purchases shall be made from these agencies. Where goods are not available from government Agencies a certificate to that effect (a non-availability certificate) shall be obtained before purchases may be effected from other reliable suppliers of quality stores on application of a three quote system (quotations from three suppliers). Purchases from any other supplier other than those mentioned in this paragraph shall require the specific authority of the Secretary to the Treasury.

(N.B. This Regulation has since been amended by S/T Circular No. 4/1997 dated 1997/02/10 which states that it is no longer necessary for a Ministry to purchase from Govt. Agencies or to obtain a non-availability certificate before purchasing from other suppliers, but the Ministry should use the three quote system or the regular Departmental or Ministerial Tender Board procedures.)

Observance of
Tender Board
Procedures

12. The applicable current tender board procedures as issued from time to time by the Secretary to the Treasury shall be followed in respect of purchases and such purchases shall not be subdivided to bring them below the limits of the applicable tender board procedures.

Purchase of
Specialised Stores

13. Purchases of stores of a specialised or technical nature shall be made only on the recommendations in writing of a competent technical officer, approved by the Secretary to the Treasury.

Purchase Orders
Forms 9 and 10

14. Upon selection of the supplier, the Purchase Section of the Ministry shall prepare a pre-numbered and pre-printed Purchase Order in Form 9 in quadruplicate. The original copy of the Purchase Order shall be sent to the Supplier, the duplicate copy to the Accounts Department and the triplicate copy to the storekeeper. The Permanent Secretary shall ensure that a register of Purchase Requisitions in Form 10 is maintained with appropriate columns to monitor the status of each Purchase Requisition.

Receipt of Goods;
Delivery of goods to
Storekeeper

15. The Purchase Section of the Ministry shall arrange to take delivery of all purchases and shall deliver such goods to the storekeeper. The storekeeper shall not be involved in making purchases.

Verification of
goods Form 6

16. The storekeeper shall examine the goods to ensure that the quantities and types received are in accordance with the particulars stated in the suppliers invoice, purchase order and purchase requisition. Any discrepancies shall be immediately brought to the attention of the Purchases Section of the Ministry and the Permanent Secretary, and appropriate entries shall be made in the Register of Short Received Goods in Form 6.

Goods Received
Notes Forms 2,4,7.

17. The storekeeper shall prepare in quadruplicate a pre-numbered and pre-printed Goods Received Note in Form 2 to record details of the goods received. The duplicate and triplicate copies of the Goods Received Note shall be submitted to the Accounts Department, one copy to be affixed to the payment voucher and the other copy for updating the Stores Ledger in Form 7. The storekeeper shall also make entries in the Goods Received Book in Form 4 in respect of the goods received and shall sign the supplier's invoice, quoting the Goods Received Note in Form 2 as evidence of receipt of goods.

Purchased goods
subject to store-
keeping procedures
Forms 2,3,4

18. All goods purchased shall be taken to the store and shall be subject to store-keeping procedures outlined in these Regulations. Where, however, it would be impracticable for goods such as boulders, sand, lumber to be taken physically to the store, then it shall be the duty of the storekeeper to verify the receipt of goods at site at the time of delivery. The storekeeper shall make entries in the Goods Received Book in Form 4 and shall prepare Goods Received Notes in Form 2 with appropriate remarks. Simultaneously, the relevant Section of the Ministry shall cause an Internal Store Requisition in Form 3 to be prepared in order to issue the goods to the site which shall maintain a record of receipt and utilisation of goods taken to site.

Entry of goods on
Bin Cards and
Permanent Stores
Register Forms 1, 5

19. Upon receipt of goods the storekeeper shall immediately take steps to bring to account in the Bin Cards in Form 1 the goods received and shall arrange to have them placed in their respective bins, where applicable. In respect of permanent stores entries shall also be made in the Permanent Stores Register in Form 5.

Issues

20. The storekeeper shall only issue items of stores on the strength of the duly authorised Internal Stores Requisitions. Permanent Secretaries shall authorise pre-numbered and pre-printed Internal Stores Requisitions in Form 3 to be prepared in triplicate. Quantities shall be written in both number and words, and requisitions shall be closed off by drawing a line immediately below the last item followed by a line across to the bottom of the requisition. The storekeeper shall not have access to unused Internal Stores Requisitions in Form 3.

Form 3

Issue of
new spare parts

Form 12

21 All used spare parts shall be returned to the store before any issue of new spare parts is made. All used spare parts shall be stored separately and a Register of Used Spare Parts in Form 12 maintained of them.

- Procedure on issue 22. (1) The original and duplicate copies of the Internal Stores Requisition in Form 3 shall be submitted top the storekeeper who shall insert the quantities issued. The recipient shall sign both copies of the Internal Stores Requisition acknowledging receipt of goods while the storekeeper shall similarly sign evidencing delivery. In addition, the Storekeeper shall affix the delivery stamp on the Internal Stores Requisition and shall initial and date it.
- (2) The storekeeper shall retain the original copies of the Internal Stores Requisition in Form 3 and shall send the duplicate copies to the Accounts Department for updating the Stores Ledger.
- Issues of Permanent Stores Form 5 23. In respect of permanent stores, in addition to the procedures outlined in regulations 20 to 22 inclusive, the storekeeper shall make appropriate entries in the Permanent Stores Register in Form 5 indicating clearly the location to which the stores are sent and the custodian thereof.
- Master and Sectional Inventories 24. The Permanent Secretary shall ensure that Master and Sectional Inventories in Forms 11 and 13 of permanent stores are kept and are properly maintained and that quarterly and physical inspections and reconciliation are carried out. All discrepancies shall be reported to the Secretary to the Treasury and the Auditor General.
- Register of Government Buildings. Forms 14,15 25. The Permanent Secretary shall ensure that Registers in Forms 14 and 15 of Government buildings under his control is maintained.
- Historical Records Form 16 26. The Permanent Secretary shall ensure that historical records of vehicles, plant and equipment in Form 16 are maintained.

- Transfer of Permanent Stores
- 27 (1) All transfers of permanent stores from one location to another shall be authorised by the Permanent Secretary and the Sectional Inventories shall be adjusted accordingly.
- (2) All transfers of permanent stores from one Ministry to another shall require the authority of the Secretary to the Treasury who shall inform the Auditor General of all such transfers.
- Marking of Permanent Stores.
28. The Permanent Secretary shall ensure that all permanent stores are properly marked so as to readily identify them as Government property.
- Log Books
29. Log books in Form 17 shall be maintained for all motor vehicles, plant, machinery, and equipment, except motor vehicles assigned to Ministers of the Government, holders of Constitutional offices and persons of similar status.
- Issues of Consumable Stores to Ministry
30. Issues of stores to another Ministry shall not be made without the express authority of the Permanent Secretary and upon the written request of the Permanent Secretary of the other Ministry who shall cause payment for the cost of the stores so issued to be effected. All issues to other Ministries shall be treated in a manner similar to purchases by the receiving Ministries. Upon receipt of payment the Permanent Secretary shall ensure that the relevant sub-head from which the stores were purchased, or revenue is credited.
- Dietary Issues
31. Dietary issues shall be made according to the approved diet scale or on the written order of the relevant officer in charge.
- Medical Issues
32. Medicines and medical comforts shall only be issued on the written order of a Medical Officer.
- Returned Stores
33. Stores which have been issued but not used shall be returned to the store, and the procedure set out in Regulations 16 to 19 inclusive shall apply.

- Gifts Received
- Form 18
34. All gifts received shall be subject to normal store-keeping and stores accounting procedures and the procedure set out in the regulations 16 to 19 inclusive shall apply. A Gift Register in Form 18 of gifts shall be maintained by the storekeeper, and the Permanent Secretary shall furnish the Secretary to the Treasury, the Accountant General and the Auditor General information relating to all gifts received from time to time.
- Register of Stores on Loan Form 19
35. A Loan Register in Form 19 of all stores issued on loan shall be kept to indicate the article, date of issue, period of loan, and date of return. The signature of the borrower shall be obtained and the authority for the loan quoted. Loans of stores to another Ministry shall not be made without the authority of the Permanent Secretary. No stores shall be issued on loan to private individuals or institutions.
- Change of Store-keeper
- Forms 1, 7
36. Where there is a change of storekeeper the Permanent Secretary shall ensure that a physical inventory of the store is taken in the presence of both storekeepers. All discrepancies based on the physical inventory shall be reported to the Secretary to the Treasury. All surpluses shall be written back immediately to the bin cards in Form 1 and Stores Ledger in Form 7. Shortages shall only be written off upon instructions of the Secretary to the Treasury after a loss report is submitted to him and an investigation carried out by the Losses Board.
- Handing or taking over Certificates, Form 20
37. A handing or taking-over statement in Form 20 which shall include details of any discrepancies, shall be prepared in triplicate and shall be signed by the incoming and outgoing storekeepers. The original copy shall be kept by the incoming storekeeper and the duplicate copy shall be kept by the outgoing storekeeper. The triplicate copy shall be forwarded by the incoming storekeeper to the Permanent Secretary together with a written explanation by the outgoing storekeeper why he shall not be surcharged for any deficiencies. A copy of this report shall be forwarded to the Auditor General.

Permanent Secretary
to report
discrepancies.

38. The Permanent Secretary shall report to the Secretary to the Treasury any discrepancies found with his recommendations, which shall include his opinion as to whether the outgoing storekeeper shall be surcharged for any deficiencies. A copy of this report shall be forwarded to the Auditor General.

Stock Verification
Form 1, 7

39. It shall be the duty of the Permanent Secretary to ensure that each item of stores is checked at least once a year. All shortages or other discrepancies shall be investigated immediately and a report submitted to the Secretary to the Treasury, copied to the Auditor General. All surpluses shall be written back to the Bin Cards in Form 1 and to the Stores Ledger in Form 7.

Loss of Stores and
accidents

40. (1) Losses of government stores and accidents involving Government vehicles and equipment shall be reported in writing to the Permanent Secretary by the officer who discovers or suffers the loss or sustains the accident.

(2) The Permanent Secretary shall investigate and report to the Secretary to the Treasury, on any loss of public stores or equipment, and shall submit recommendations as to the fixing of responsibility for the loss or accident and as to the measures for preventing a recurrence. Copies of the report shall be forwarded to the Auditor General.

Survey of Stores at
year end.

41. (1) Stores shall be surveyed at the end of each year by a Board of Survey appointed by the Secretary to the Treasury for this purpose. The Board of Survey shall check the stock with the balances shown in the Bin Cards in Form 1 and Stores Ledgers in Form 1 and Stores Ledger in Form 7 and shall sign the Bin Cards and stores Ledgers as evidence of such checks.

Form 1, 7

- (2) If the Board of Survey finds that there are excesses or deficiencies in the stores, the Board of survey shall forthwith report the matter to the Permanent Secretary. All which appear or are represented to be unserviceable shall be examined by the Board of Survey and reported upon to the Permanent Secretary.
- (3) Except in the case of minor articles of a perishable nature, which may be condemned at the discretion of the Permanent Secretary concerned, articles shall only be condemned as unserviceable by a Board of Survey. A report shall be submitted to the Permanent Secretary in either case. Reports by Boards of Survey on unserviceable stores shall include a recommendation as to the responsibility of the storekeeper or other persons for the condition of the unserviceable stores.

Disposal of
Serviceable
uneconomical Stores

42. (1) No serviceable stores shall be disposed of without the authority of the Secretary to the Treasury who shall ensure that such stores are not only surplus to the requirement of the concerned Ministry but are also surplus to the requirements of serviceable stores which are no longer economical to maintain.
- (2) All serviceable stores and all stores which are uneconomical to maintain shall be disposed of by public auction. Notice of sale shall be published in the daily newspapers and in the Gazette. A copy of the list of items so disposed of, the person or agency to whom stores have been disposed of and the proceeds from the disposal shall be submitted to the Secretary to the Treasury and the Auditor General along with a copy of the auctioneer's report.

Disposal of
Unserviceable
Stores

43. Except for unserviceable items of a minor nature which may be disposed of on the personal responsibility of the Permanent Secretary with the approval of the Secretary to the Treasury, all unserviceable items shall be disposed of by public auction and the procedure outlined in Regulation 42 shall apply.

Receipts of monies
from disposal of
stores

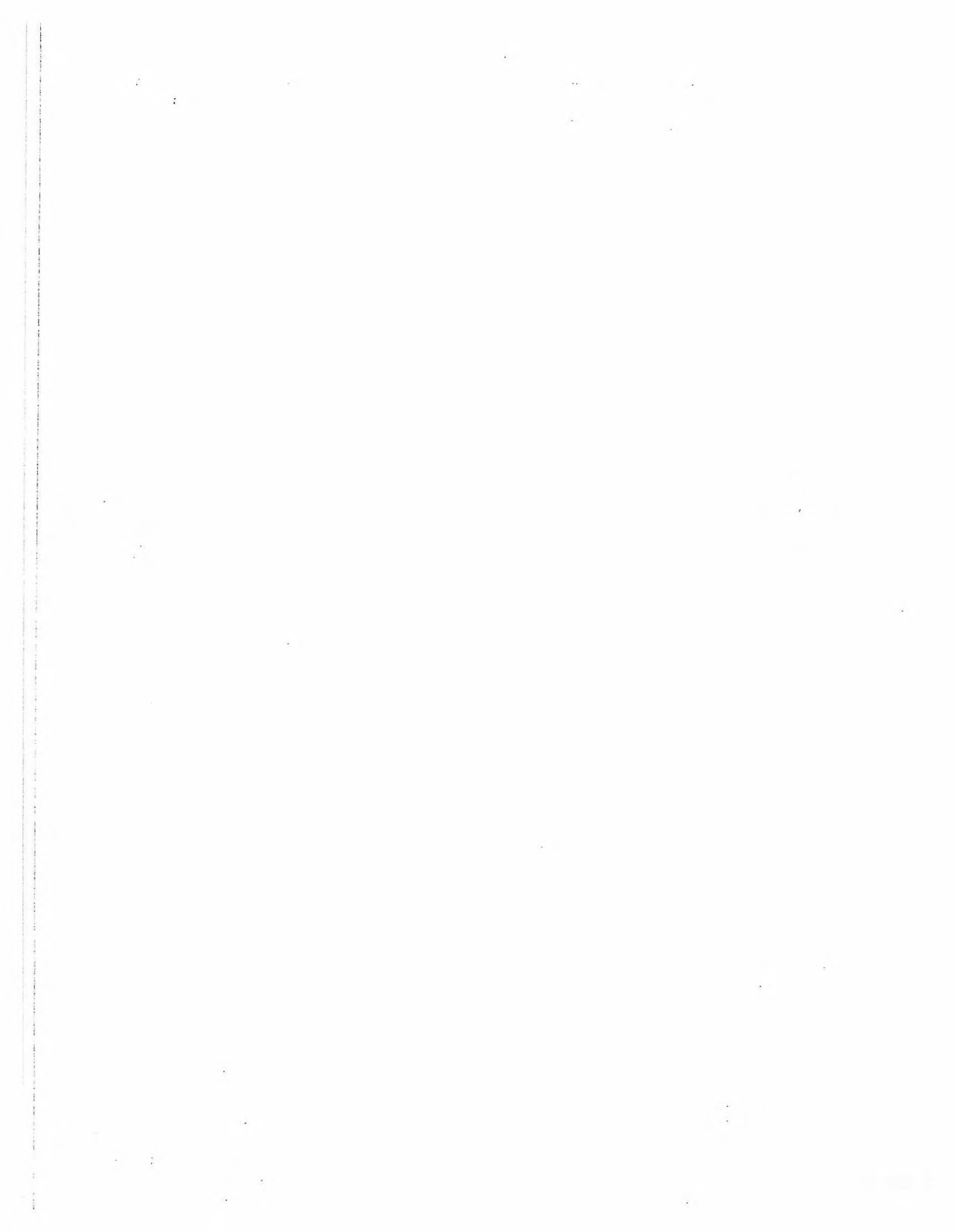
44. Any receipts of monies consequent upon the disposal of serviceable and unserviceable stores shall be credited to revenue. All receipt vouchers for sums realised by sales of Government property shall be supported either by the auctioneer's account or by a detailed account of the sale showing the rates and quantities of each article sold.

Main and Sub-store

45. Where a Ministry has a main store and a sub-store, all purchases shall be accounted for from the main store. Transfer to a sub-store shall be made as the need arises.

Register of Forms.
Form 21

46. The Permanent Secretary shall ensure of that all Forms and other documents relating to store-keeping and stores accounting are properly safeguarded. A register of forms in Form 21 shall be maintained and issues shall be made in numerical sequence based on the pattern of usage. Care shall be taken to ensure that the minimum number of forms are issued. Forms shall be issued on the authority of the Permanent Secretary.



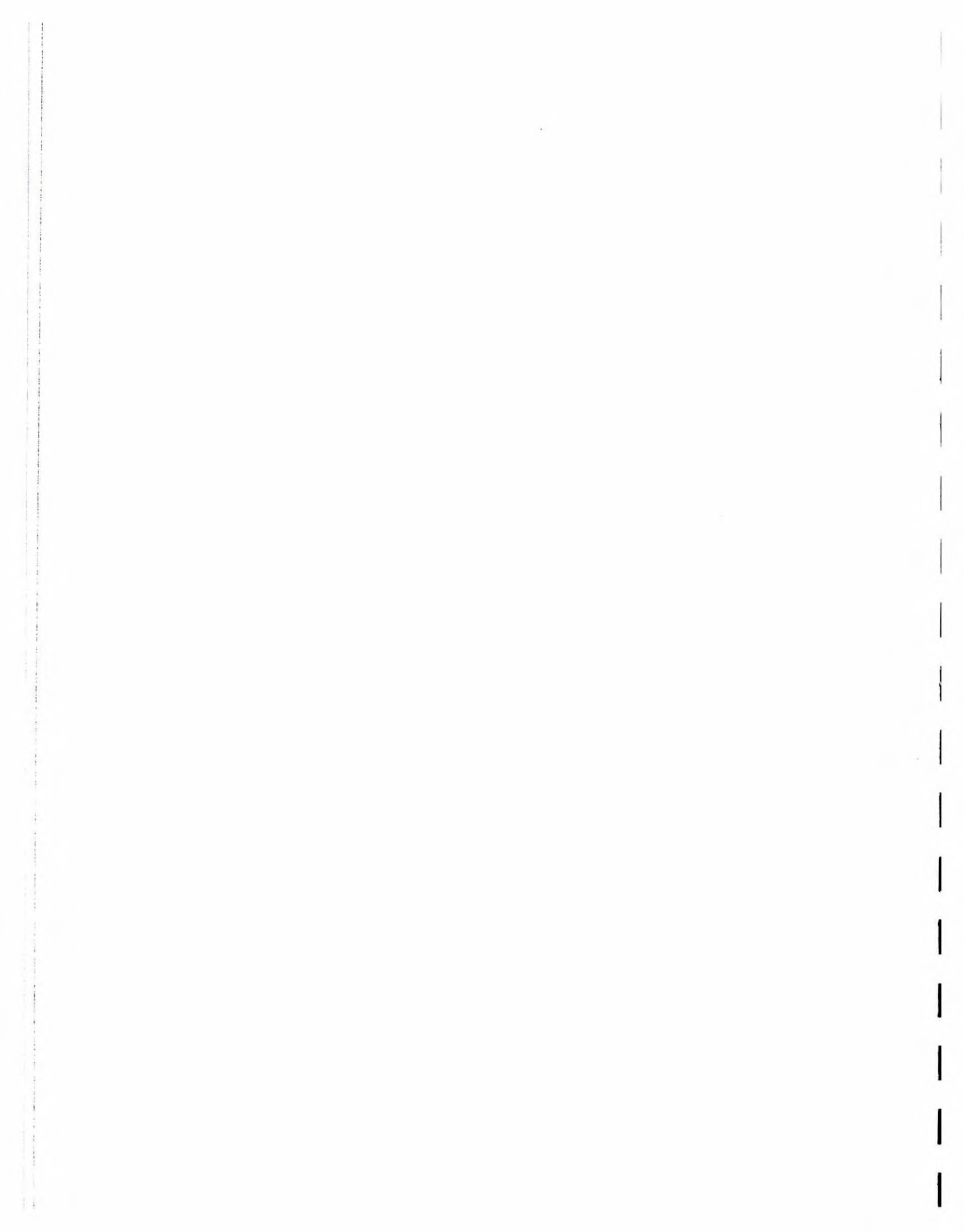
FORM 13
MASTER INVENTORY
(INDIVIDUAL ASSET)

DESCRIPTION OF ASSET: ASSET REF. NO. INVOICE NO.
 DATE OF ACQUISITION: NAME OF SUPPLIER:

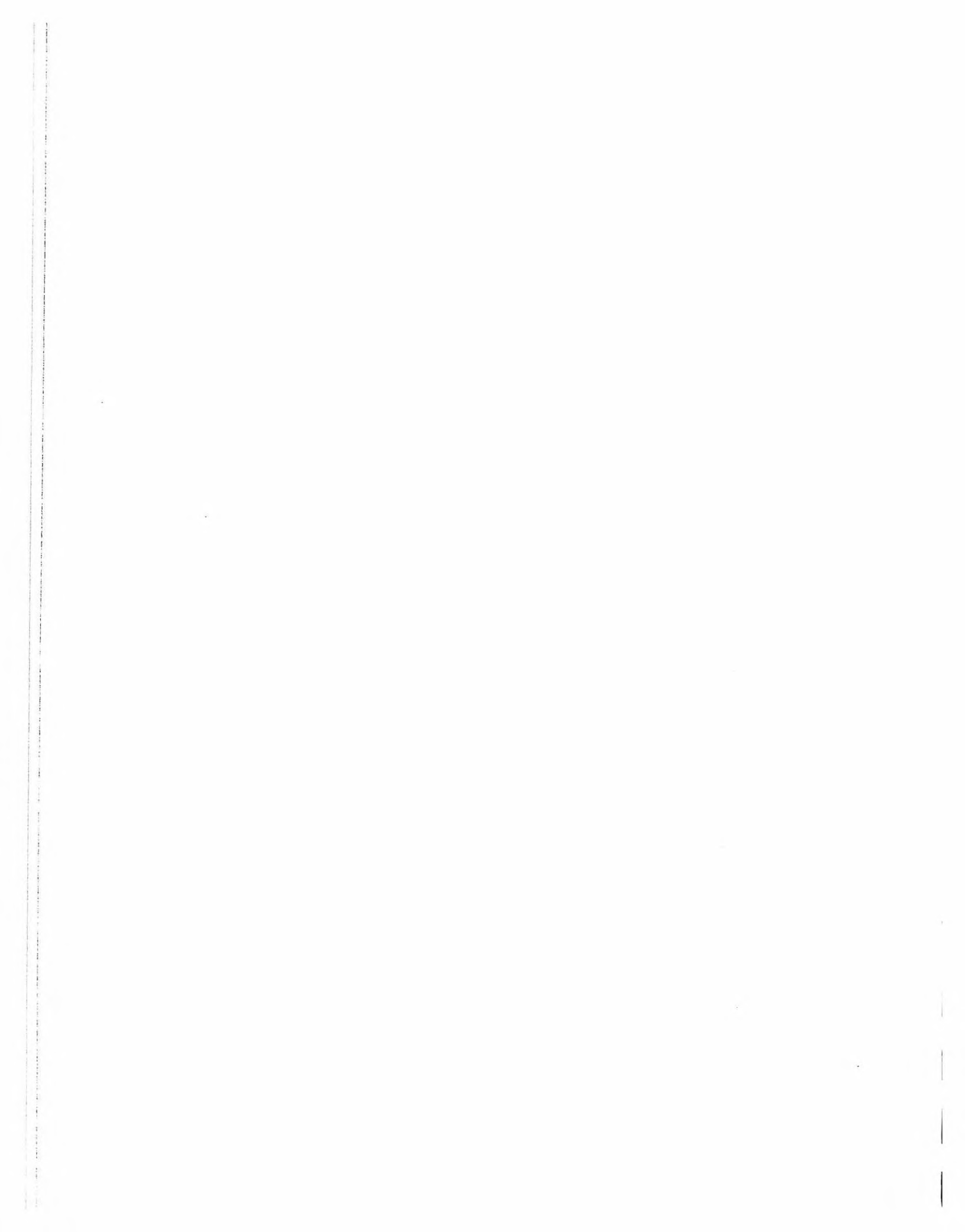
QUARTERLY INSPECTIONS

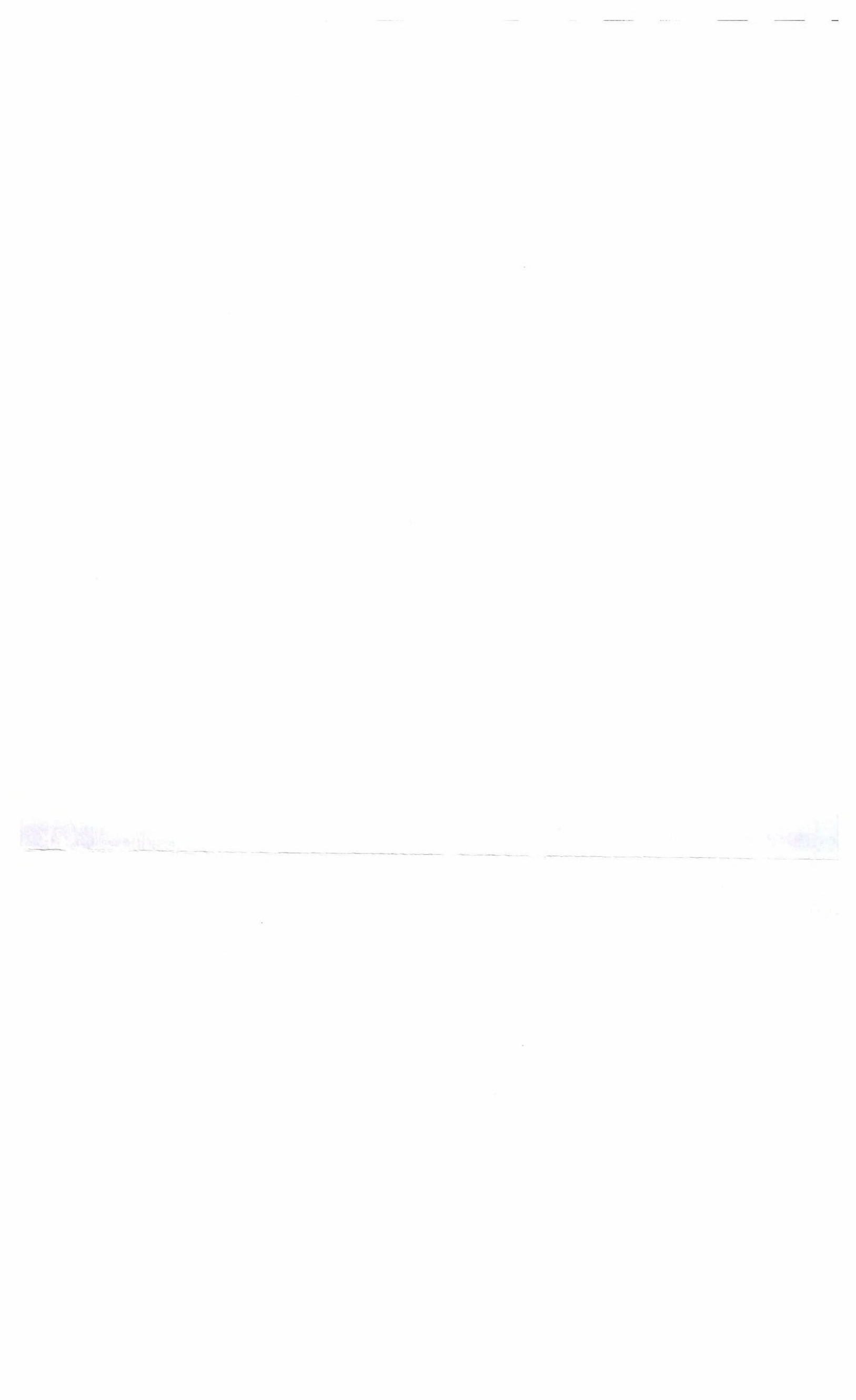
1 ST QUARTER			2 ND QUARTER			3 RD QUARTER			4 TH QUARTER		
DATE	CHECKED BY	REMARKS	DATE	CHECKED BY	REMARKS	DATE	CHECKED BY	REMARKS	DATE	CHECKED BY	REMARKS

N.B. The format for the Master and Sectional Inventories is the same









FORM 20

STORES HANDING OVER STATEMENT

INDUSTRY / DEPARTMENT:

DIVISION / DISTRICT:

Name of Officer witnessing the handing over:
(BLOCK LETTERS)

Name of Officer taking over:
(BLOCK LETTERS)

Place of handing/taking over:

I hereby certify that a physical check of all stores and inventories has been made and found to be correct as per ledger and bin card balances, with the exception of the discrepancies shown on the certified list attached.

Signature of Officer

Handing over: Designation: Date:

Signature of Officer

Receiving over: Designation: Date:

I hereby certify that the Handing/Taking Over of the above stores was done in my presence and the results indicated above are true and correct.

Signature of officer witnessing

Handing/taking over: Designation: Date:

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