

GUYANA

No.

REGULATIONS

Made Under

THE FINANCIAL ADMINISTRATION AND AUDIT

(Cap. 73:01)

IN EXERCISE OF THE POWERS CONF
MINISTER BY SECTION 5 O
ADMINISTRATION AND AUDIT AC
THE FOLLOWING REGULATIONS:-

Citation.

1. These Regulations may
Stores Regulations 1993.

Inter-
pretation.

2. (1) In these Regulations

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- Schedule
- (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;
- (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 Ministry include reference to a department local democratic organ and references Permanent Secretary include references Head of Department or clerk of a democratic organ.

General responsibility of store-keeper.

3. A storekeeper is personally 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 failure to carry out his duties properly.

Duties of store-keeper.

4. The duties of a storekeeper include

- (i) observing the Act and the Regulations and supplementary instructions issued by the Secretary of the Treasury, Accountant General or Permanent Secretary;

- (ii) ensuring that no unauthorised person has access to the store 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 pecuniarily 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 storekeeping 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 in Form 5 and a 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 Requisitions in Form 3 shall also be retained in the Accounting Department duly filed away in date and numerical sequence.

Entries and correct-
ions.

Forms 2, 3

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 and inserting the correct 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 level 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 be sent to the Purchases Section of the Ministry, the

duplicate copy to 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 the 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 capital expenditure.

Quotation of prices; purchases from non-Government agencies.

11. The Purchases 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 those 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 the 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.

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 sub-divided 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 Purchases 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 Purchases 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.

16. The storekeeper shall examine the goods to ensure that the quantities and types received are in accordance with the particulars stated in the supplier's 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.

Form 6

Goods
Received Note.

17. The storekeeper shall prepare a 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 (Form 2) Number, as evidence of receipt of goods.

Forms 2, 4, 7

Purchased
goods
subject
to Store-
keeping
procedures.

18. All goods purchased shall be taken to the store and shall be subject to storekeeping 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

Forms 2, 3, 4

shall prepare Goods Received Notes in Form 2 with appropriate remarks. Simultaneously, the relevant Section of the Ministry shall cause an Internal Stores Requisition in Form 3 to be prepared in order to issue the goods to site. The supervisory officer of the site shall maintain a record of receipt and utilisation of goods taken to site.

Entry of goods on Bin Cards and Permanent Stores Register

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.

Forms 1, 5

Issues

20. The storekeeper shall only issue items of stores on the strength of 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

Form 3

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.

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Forms 9 and
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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.

Issue of
new spare
parts.

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.

Form 12

Procedure
on issue.

Forms 1,3,7

22. (1) The original and duplicate copies of the Internal Stores Requisition in Form 3 shall be submitted to the storekeeper who shall insert the quantities issued. The recipient shall sign both copies of the Internal Stores Requisitions 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 in Form 7. He shall immediately take steps to update the Bin Cards in Form 1 based on issues made and shall file the Internal Stores Requisition in date and numerical sequence.

Issues of permanent stores.

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.

Form 5

Master and sectional inventories.

Forms 11, 13

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 physical inspections and reconciliations 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.

Form 17

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.

34. All gifts received shall be subject to normal storekeeping and stores accounting procedure and the procedure set out in 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.

Form 18

Register
of stores
on loan.

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

Form 19

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 storekeeper.

Forms 1,7

36. When 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 of any discrepancies discovered during the check.

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.

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.

Forms 1, 7

Loss of
stores
and
accidents.

40. (1) Losses of Government stores and accidents involving Government vehicles and equipment shall at once 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 accident involving a Government vehicle 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 7 and shall sign the Bin Cards and Stores Ledgers as evidence of such checks.

Forms 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 who shall inform the Secretary to the Treasury. All stores 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
and
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
moneys 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 effected from the main store. Transfers to a sub-store shall be made as the need arises.

Register
forms.

46. The Permanent Secretary shall ensure of that all forms and other documents relating to storekeeping 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 21

FORM 3 Regs. 6,7,18,20,22

INTERNAL STORES REQUISITION

NAME OF MINISTRY/DEPT. DATE.....
ADDRESS.....

TO THE STOREKEEPER

Please issue the following items:

DESCRIPTION OF ITEM	PART NO.	QTY. REQ'D	QTY. ISSUED	UNIT PRICE	VALUE	BIN CARD REF.	STORES LEDGER REF.

Prepared by..... Authorised by..... Issued by.....
Head of Sect. Head of Dept. Storekeeper

FORM 18 Reg. 34

GIFT REGISTER

DATE	GRN REF	ARTICLE DESCRIPTION	QTY.	DONATED BY	RECEIVED ON BEHALF OF GOVERNMENT BY	REMARKS

STORES HANDING OVER STATEMENT

Ministry/Department.....

Division/District.....

Name of Officer Witnessing
Handing Over
(BLOCK LETTERS)

Name of Officer Taking Over.....
(BLOCK LETTERS)

Date of Handing/Taking Over.....

We 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
Taking 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 the
handing/taking over..... Designation..... Date.....

