

# STORES REGULATIONS

MINISTRY OF FINANCE AND  
ECONOMIC PLANNING

1984

## STORES REGULATIONS 1984

### CHAPTER 1

#### THE SUPPLY FUNCTION AND AUTHORITY

##### The Supply Function

- 0101** The supply and stores function is a vital and essential part of Government operations. Its purpose is to ensure that Government operations, in whatever form, are not interrupted by the lack of materials, equipment and supplies in their right quality and quantity, nor are the operations made unnecessarily expensive through over-procurement, deterioration and the lack of proper care and control of supplies. The function is therefore responsible for the economic provisioning, procurement, control, storage, care, preservation, distribution of all Government supplies, stores, materials, equipment and other movable property, and for accounting for them in the correct manner.
- 0102** Although service is the principal objective of the supply and stores function it is of paramount importance that all Government officers concerned with any aspect of the function are keenly aware that it is public money which is involved. Such officers are charged with the duty of ensuring that:-
- (a) when goods are purchased the best possible value and the best possible terms are obtained.
  - (b) When goods are held in store every care is taken to ensure that they are maintained in a condition fit for issue and use.
  - (c) Goods are released from store only to properly authorised persons for properly authorised purposes.
  - (d) Stockholdings are at all times kept to an economic minimum consistent with the maintenance of an effective service level.

##### Director of Supply

- 0103** Subject to Government directions conveyed to him through the Principal Secretary, Ministry of Finance the Director of Supply, who is the Head of the Supply and Materials Management Class, shall be the Chief Adviser to Government on the supply and stores function.
- 0104** The Director of Supply shall be responsible for ensuring that the Government supply function is carried out with maximum effectiveness. In this role he shall be responsible to the Principal Secretary, Ministry of Finance for:-
- (i) Ensuring adherence to the regulations and procedures governing all operations relating to the proper procurement, control, storage, care and accounting for all Government supplies, stores, materials, equipment and property.
  - (ii) Ensuring that continuous studies are carried out into supply procedures and storekeeping methods.
  - (iii) Advising Government on policy matters relating to supply within the public services.
  - (iv) Effecting co-ordination and liaison in respect of procurement

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between the Civil Service consuming department on the one hand, and the Ghana Supply Commission on the other.

- (v) Ensuring that stockholdings of the Civil Service are consistent with the operational efficiency of such departments.
- (vi) The posting and overall disciplinary control of all Supply and Materials Management staff within the framework of civil service practice and regulations, with particular emphasis on competence, integrity and established standards of behaviour. Members of the Supply and Materials Management Class posted to departments shall be responsible to the Head of Department concerned for the due and proper performance of the duties assigned to them.
- (vii) Introducing and maintaining a scheme of continuous training, in supply and materials management embodying both classroom instruction and in-service-training, for all members of the Supply and Materials Management Class.

### **Departmental Responsibilities**

- 0105** A Head of Department shall be accountable for the proper care, custody and use of public supplies and equipment from the time of acquisition until they have been used or otherwise disposed of in accordance with Chapter 11 of these Regulations. He may delegate responsibility for the supervision and control of outstanding stores to the senior local officer of the department in accordance with instructions approved by the Director of Supply.
- 0106** Supply functions may not be delegated to officers who are not members of the Supply Class without the prior approval of the Supply and Stores Inspectorate, Ministry of Finance. Registered Pharmacists may however perform supply functions where drugs and pharmaceuticals are concerned in accordance with statutory requirements without the prior approval of the Supply and Stores Inspectorate. Such Pharmacists shall perform their supply functions in strict compliance with all the regulations connected with Government stores.

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### CHAPTER 2

#### PROCEDURES FOR PLACING INDENTS ON GHANA SUPPLY COMMISSION

- 0201** The Ghana Supply Commission is the principal Purchasing Agent of Government and, except as provided for in Chapter 3 of these Regulations all supplies and equipment required for the use of Government Departments and those public boards and corporations which are in receipt of Government subventions shall be obtained on indent on the Commission unless exemptions have been obtained in accordance with the Ghana Supply Commission Act as amended.
- 0202** Departments, Boards and Corporations wishing to seek exemptions from the use of Ghana Supply Commission as a purchasing agent may apply for such exemptions to the Principal Secretary, Ministry of Finance through the Director of Supply, who shall in all cases consult the Ghana Supply Commission.
- 0203** The Director of Supply shall periodically prepare and submit it to the Principal Secretary, Ministry of Finance an up-to-date list [text unreadable] shall be sent to the Auditor-General and the Controller and Accountant-General.
- 0204** Where in the opinion of the Director of Supply an exempted department, board or corporation is making inefficient purchases, he shall report the matter to Principal Secretary, Ministry of Finance, in order that the exemption may be reviewed or revoked.

#### Indents

- 0205** Before Indents are passed to the Ghana Supply Commission for processing the originating organisation shall ensure that they are “process-worthy”. There must be:-
- (a) Financial cover or in the case of a board or corporation bankers guarantee. Departments shall comply with the provisions of Financial Administration Regulation 678.
  - (b) A valid import licence (IDF) in respect of the items enumerated in the indent.
- 0206** Urgent indents may be notified to the Ghana Supply Commission by telephone, telegram or letter provided that a covering indent on the prescribed form is forwarded at the earliest possible time.
- 0207** Indents shall be prepared in triplicate for the Ghana Supply Commission and the originating organisation may make such other copies as are necessary for its own administrative requirements. The indent forms which are obtainable from the Ghana Publishing Corporation shall be used as follows:-
- (a) STANDARD GP/V/9005 (WHITE): This form is white in colour and is used for normal replenishments. As with the other forms mentioned below, it contains a certificate indicating the discretionary allowance within which the Commission may accept or reject an offer from the prospective supplier.
  - (b) URGENT GP/V/9453 (YELLOW): This indent is yellow in colour and is used when the supplies are urgently required in order to prevent a break

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down in essential services. Such indents should be used in emergency cases only, as purchases made in haste are usually much more expensive than those made in accordance with the normal procedure.

- (c) OPERATIONAL GP/V/9454 (PINK): This indent is pink in colour and is used when the supplies are required as a matter of extreme urgency in order to meet unexpected emergencies. Examples of such emergencies are wars, riots, civil commotion and the like. Purchasing from this type of indent is referred to as “SOS” purchasing.
- (d) PROPRIETARY GP/V/9452 (BLUE): This indent is usually blue in colour and is used when demands are made for proprietary or special stores.

**0208** Great care must be exercised when preparing indents, especially in regard to the description and identification of items. Separate Indents shall be prepared for different categories of supplies to facilitate processing by the Ghana Supply Commission. As a general rule, supplies of different group numbers may not be included in the same indent.

**0209** All indents on the Ghana Supply Commission for departmental stores must be authorized by the Principal Secretary or Head of Department or the officer deputising for them in their absence. Authorization of such indents may not be delegated. Indents for non-departmental, common-user stores may be authorized by the most senior officer in charge of the warehouse who shall not be below the grade of Principal Supply Officer or its equivalent.

### **Duties of the Ghana Supply Commission**

**0210** It is the duty of the Ghana Supply Commission to place orders, insure the goods, clear them through the ports and deliver them to the indentors.

**0211** When indents have been submitted to the Ghana Supply Commission but the goods have not been delivered and paid for during the year in which the indents were submitted, those indents shall have priority in the following year's budgetary allocation. The Ghana Supply Commission shall submit to indentors one month before the end of the financial year, a list of such outstanding indents for budgetary purposes. A copy of the list shall also be submitted to the Director of Budget.

**0212** At the end of each financial year the Ghana Supply Commission shall submit a summary of purchasing returns to the Supply and Stores Inspectorate, and send a copy to the Director of Budget. These returns will include purchases made on behalf of each department, problems in the indenting departments and other relevant information.

**0213** All general communications from the Ghana Supply Commission to indentors shall be made through the Supply and Stores Inspectorate.

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### CHAPTER 3

#### DEPARTMENTAL PURCHASE OF STORES

- 0301** All departmental purchases are subject to the provisions of the relevant Financial Administration Regulations.
- 0302** Officers making departmental purchases have a duty to ensure that proper regard is paid to economy in the choice of articles and commodities to be purchased. Exercise of economy in this context involves not merely the making of a simple comparison of prices but the selecting of goods which represent the fullest value for money and which fit the purpose for which they are required.
- 0303** Articles and commodities produced locally (i.e. wholly or largely manufactured in Ghana from either local or imported materials) shall be purchased in preference to imported items whenever possible.
- 0304** If the purchase of an imported item is substantially more economical in the light of all the factors mentioned in Regulation 0302 than that of a similar locally produced item, then the latter should not be preferred simply on the ground that it is locally produced. But if the price of the local item does not exceed that of the imported item by more than 25 percent and it is otherwise acceptable then the locally produced item should be preferred. If however, the price of the locally produced item exceeds that of the imported item by more than 25 percent the matter should be referred to the Supply and Stores Inspectorate for further examination and advice.  
When comparing the prices of locally produced and imported items, the need to include all shipping, handling, transportation and other charges in the cost of the latter must be borne in mind.
- 0305** Where a Continuing Contract or Group Contract or Indefinite Quantity Term Contract has been concluded by any authority on behalf of Government for the purchase of certain specified goods, purchases must always be made in accordance with the contract terms during the life of the contract, irrespective of the size of the purchase. The Director of Supply shall issue periodic notices regarding stores that have been included in such contracts.
- 0306** A record shall be kept in the Head Office of every department showing a current list of officers authorized to sign Local Purchase Orders. Specimen signatures of all officers authorized to sign Local Purchase Orders shall be deposited at the respective Treasury Offices.
- 0307** Where in the opinion of the Director of Supply an officer authorized to make departmental purchases is persistently misusing the authority, the Director of Supply may request the Head of Department to withdraw the authority.
- 0308** The Local Purchase Order Form shall be used for all departmental purchases the value of which is in excess of ₵50,000. On no account should letters be used to place firm orders as substitutes for the L.P.O. Form.
- 0309** Local Purchase Order Books are security documents and will be stocked and issued by the Controller and Accountant-General. Requests for L.P.O. Books shall be submitted on Treasury Form 14 signed only by Officers authorized to sign Local Purchase Orders as described in Financial Administration Regulation 683. A stock register of L.P.O books shall be maintained at all stations where D.P.O. books are in use.

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- 0310** When not in use, Local Purchase Order Books shall be kept in a safe or in a locked compartment.
- 0311** No officer other than those authorized under Financial Administration Regulation 683 shall sign a Local Purchase Order.
- 0312** All copies of the Local Purchase Order shall bear the departmental stamp.
- 0313** Local Purchase Orders will be prepared in quadruplicate for distribution as under:-
- (a) The original and duplicate will be sent to the supplier who will supply the goods and submit his invoice with the original copy of the L.P.O. quoting the L.P.O. number on the invoice.
  - (b) The duplicate will be retained by the supplier.
  - (c) The original copy of the L.P.O. together with the original of the Store Receipt Voucher will be attached to the original of the Payment Voucher on which payment is to be made.
  - (d) The triplicate copy will be attached to the duplicate of the Stores Receipt Voucher and will support the receipt entries on the tally cards and the main stock control records
  - (e) The quadruplicate copy will remain in the Local Purchase Order Book and will have recorded on it the Stores Receipt Voucher number
- 0314** Officers responsible for signing Local Purchase Orders shall be held responsible for any unreasonably high prices paid by Government.

### **Receipt of Purchased Stores**

- 0315** The original Stores Receipt Voucher shall be endorsed to the effect that goods have been received and entered on the stock control form. This endorsement must be signed by the officer responsible for stock control or stores accounting. In circumstances where the D.P.O. is issued for a service, the Stores Receipt Voucher shall be endorsed to the effect that the service has been satisfactorily rendered and copies shall be distributed as prescribed in Regulation 0523.
- 0316** The endorsed original of the Stores Receipt Voucher shall always be attached to the Payment Voucher on which payment is made to the supplier.

### **Unused Departmental Purchase Orders**

- 0317** If for any reason a Departmental Purchase Order is prepared but not used the officer who signed the Order shall ensure that all copies of the unused Order are cancelled by writing the word "CANCELLED" across them and that they are replaced in the book of Departmental Purchase Orders from which they were issued.
- 0318** An officer who takes over a partly-used book of Departmental Purchase Orders shall carefully check through the remaining leaves to ensure that the sets are intact and that no orders are missing.

### **Loss of Departmental Purchase Orders**

- 0319** In the event of the loss of a Departmental Purchase Order Form the fact shall be immediately reported to the Controller and Accountant-General and copies of the report

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shall be sent to the Director of Supply and the Auditor-General. The Controller and Accountant-General shall cause the loss to be published.

### Cash Payments on Delivery

- 0320** If a supplier demands cash payment on delivery and the sum involved is such as to preclude payment from imprest, the payment voucher as well as all copies of the Departmental Purchase Order shall be prepared on the basis of a proforma invoice and endorsed "C.O.D. Purchase". On receipt of goods the true invoice and the Original Stores Receipt voucher shall be returned to the Treasury Office with the receipted duplicate voucher as required by Financial Administration Regulation 690. Subject to the provisions of Store Regulation 0323 no cash shall be paid to the supplier if he is unable to supply the goods immediately.
- 0321** Officers responsible for purchasing stores are advised not to direct Departmental Purchase Orders to firms and suppliers who are not prepared to accept credit business with the Government. Should it become absolutely necessary for purchases to be made from such suppliers the provisions of Regulation 0320 make it possible to meet demands for cash on delivery. On no account should a false declaration of receipt of goods be made, solely for the purpose of satisfying conditions for payments.
- 0322** Notwithstanding the provisions of Regulation 0320 and 0321, if payment has to be made in advance of delivery, prior approval of the Principal Secretary, Ministry of Finance shall be obtained. Such applications should be supported by sound reasons for the departure from the normal procedure.
- 0323** On receipt of the approval from the Principal Secretary of Finance, the following procedure shall be followed:-
- (a) The words "ADVANCE PAYMENT, CHEQUE ATTACHED" will be written boldly on all the copies of the Departmental Purchase Order.
  - (b) The original and duplicate will be attached to the Payment voucher for the issue of the cheque.
  - (c) The triplicate copy will be held by the stock accounting section in the pending file, which will be used for monitoring and expediting deliveries.
  - (d) After the issue of the cheque the original of the Departmental Purchase Order and the cheque will be sent to the supplier while the duplicate copy remains attached to the Payment Voucher.
  - (e) On receipt of the goods, the storekeeper will prepare a Stores Receipt Voucher, quoting the Departmental Purchase Order number and the Payment Voucher number on it. The original and duplicate of the stores Receipt Voucher will be sent to the stores accounting Officer who will complete his entries and forward the original to the payment section for filing with the Payment Voucher.
  - (f) All Payment Vouchers for which the original Stores Receipt Voucher has not been prepared shall be filed in a pending file and will be used for audit checks on the officer making the purchase.
  - (g) No advance payments will be left pending than 20 working days without delivery of the goods unless an extension has been approved in writing by the Supply and Stores Inspectorate.

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**0324** A Register of all C.O.D. and Advance Payment purchases shall be maintained in the office of the officer authorizing the purchase. This Register is subject to inspection by the representatives of the Auditor-General and the Supply and Stores Inspectorate.

### **Listing of Unsatisfactory Suppliers**

**0325** Based on reports received by the Supply and Stores Inspectorate on the performances of suppliers, a list of unacceptable vendors will be prepared by the Inspectorate and published in the Gazette from time to time. For the period that a vendor's name remains on the list, no officer shall use public funds to purchase goods and services from that vendor.

A vendor's name may be placed on the List if:-

- (a) he delivers poor quality goods
- (b) he fails to deliver goods on schedule
- (c) he persistently requests changes in the terms of contract
- (d) he influences or attempts to influence officers to make decisions in his favour.
- (e) he receives payment for goods not delivered and services not rendered.

If a listed vendor feels that he has been unfairly treated, he may apply to the Principal Secretary, Ministry of Finance.

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### CHAPTER 4

#### PROCEDURES FOR THE PROCUREMENT OF STATIONERY AND PRINTING

- 0401** All items of stationery in common use shall be procured through yearly contracts entered into after consideration by Central Tender Board.
- 0402** Where such contracts have been concluded for specific items of stationery, no officer shall purchase those items from any Source other than the suppliers specified in the contract, unless he receives prior approval from the Supply and Stores Inspectorate
- 0403** Departments shall prepare half yearly returns of stationery consumed and submit them to the Inspectorate, not later than 30 days after the end of June and December. The Inspectorate shall issue instructions from time to time, specifying the manner in which the returns are to be submitted.
- 0404** The following printed forms shall always be printed by the Ghana Publishing Corporation; no other printer shall be asked to print these forms:-
- (a) All value forms.
  - (b) All forms that require the printing of the Ghana Coat of Arms on them.
  - (c) All forms of a security nature.
  - (d) Other forms specified by the Inspectorate.
- 0405** Printed forms not included in Regulation 0404 may be printed by any reputable printer, including Ghana Publishing Corporation, New Times Corporation and Graphic Corporation, provided the following procedures are observed:-
- (a) Ghana Publishing Corporation and three or more other responsible printers will be requested to submit bids.
  - (b) If Ghana Publishing Corporation's bid is the lowest of the bids received, the order shall be placed with the Corporation.
  - (c) If Ghana Publishing Corporation's bid is not the lowest, it shall be compared with the lowest bid. The order shall be placed with Ghana Publishing Corporation if their bid is not more than 10% above the lowest bid.
  - (d) If Ghana Publishing Corporation's bid is higher than the lowest bid by more than 10%, the order shall be placed with the lowest bidder; due consideration being given to delivery dates and other relevant factors.
  - (e) Officers responsible for ordering stationery and printing should not make unreasonable demands on the Ghana Publishing Corporation at very short notice and then use the Corporation's inability to meet the demands as an excuse to divert orders away from it. Stationery and printing requirements should be planned in such a manner that orders can be placed at least one month before delivery is required.
- 0406** At outstations where the Ghana Publishing Corporation does not have an office Regulation 0405 need not be strictly applied and officers may procure their printing requirements from any reputable printer, after calling for bids from two or more printers whenever it is possible to do so.

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- 0407** All regulations governing the departmental purchase of stores, namely Regulations 0301 - 0323 also apply to the procurement of stationery and printing.

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### CHAPTER 5

#### RECEIPT OF STORES

##### General

**0501** All stores and warehouses must have a system for dealing with the receipt of goods and, whatever the size of the Depot, the purpose remains the same, that is to accept delivery of goods intended for a consumer and to ensure that such goods are suitable for the purpose intended.

**0502** When goods are received by a depot it is necessary to check that:-

- (a) the goods have been procured by that particular organisation and that they are intended for that organisation.
- (b) the quantity supplied is correct
- (c) the goods are in good condition and fit for issue
- (d) the goods are in accordance with the specifications laid down when the order was placed. In case of any doubt assistance should be sought from the officer who placed the order.

It is also necessary to ensure that:-

- (a) The receipt transaction is immediately recorded on the appropriate ledger sheet and tally cards
- (b) notification of receipt is passed to the accounts section to enable the relevant invoices to be cleared
- (c) immediate reporting action is taken when instances of loss or damage are disclosed.

**0503** All large Store Depots that receive an extensive range of items in greatly differing quantities shall have a Receiving Bay or Area where goods are received and checked before they are distributed to the appropriate warehouse or store.

**0504** The vehicle carrying the goods shall be directed by the gate checker, if the store has one, and guided to the appropriate receiving bay, storehouse, or stockyard. On arrival at the receiving bay; storehouse or stockyard, the vehicle will be off-loaded in the presence of the driver of the vehicle and an officer qualified by his rank to take charge of stores.

**0505** On completion of delivery the driver of the delivery vehicle shall be directed or guided to the exit gate, where he will show his receipted Carrier's Note to the gate checker. The gate checker will examine the vehicle to ensure that it is empty. If the vehicle contains goods for delivery elsewhere the driver will produce the appropriate Carrier's Notes for examination by the gate checker.

When the gate checker is satisfied that all is in order he shall enter in the outgoing Gate Check Book all relevant details (number of vehicle, name of driver, numbers of Carrier's Notes in respect of goods to be delivered elsewhere) and release the vehicle and enter the time of exit in the Gate Check Book.

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### Receipt by Rail

- 0506** Railway wagons are normally sealed in one or both of two ways. A strong seal is provided by passing a length of mild steel rod approximately 5 mm in diameter through the wagon door hasps and twisting it with a special twisting bar. When high security stores are being carried, an additional seal made from thin wire clamped by a lead seal, should be added. This type of seal should be numbered and the number recorded on the consignment documents.
- 0507** When railway wagons arrive at a Depot the receiving officer shall take action as follows:-
- (a) Record the railway wagon number, (painted on the side of the wagon)
  - (b) Remove the wagon waybill, (fixed by a clip to the side of the wagon)
  - (c) Note the wagon seal number, (where applicable)
  - (d) Check that the seals are intact. If seals have been tampered with, he should report immediately to a superior officer for investigation.
  - (e) When the receiving officer is ready to accept discharge of the content of the wagons, and not before, he shall break the seals and open the wagon.

### Receipt by Hand

- 0508** Receipt of goods into a Depot by hand will normally arise as a result of Departmental Purchase Order action or delivery by parcel post. Items delivered in this way will go straight to the appropriate receiving office.

### Detailed Procedures

- 0509** Where goods are packed in cases, cartons, crates, drums, or wrapped bundles, careful check shall be made to ensure that:-
- (a) the number of containers agrees with that shown on the carriers delivery note.
  - (b) There are no obvious signs of damage to the containers.
- 0510** Where there is no sign of damage and the quantity of containers agrees with the Carrier's Note the Carrier's Note may be receipted after endorsement as follows:-  
"Contents unexamined and unchecked."
- 0511** Where there is a discrepancy in the number of containers, the Carrier's Note may be receipted after endorsement as follows:-  
".....(No cases/cartons etc), short delivered."
- 0512** Where there are signs of damage to the containers the Carrier's Note may be receipted after endorsement as follows:-  
".....(No) cases/cartons, etc. Broken."  
(Note: if the broken case or cases bear a number or numbers, these numbers should be quoted on the Carrier's Note.)
- 0513** Where goods are delivered "loose", i.e. not packed, such as cement blocks, cement in bags, lime in bags, fertilizers in bags, asbestos cement pipes, steel pipes, corrugated

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asbestos roofing sheets, corrugated iron sheets, sawn timber, reinforcing steel rods, street lighting columns, manhole covers, and all items of a like nature, the quantities shown on the Carrier's Note [text missing]. Any discrepancies or damage shall be specifically noted on the Carrier Note before a receipt is given. The endorsement should take the form:

“.....(No.) bags of cement, etc. short delivered.”

or

“.....(No.) asbestos cement pipes broken”, etc.

“.....(No.) bags fertilizers delivered half full.”

**0514** Certain types of materials such as coal, coal, coke, aggregates, sand and tarmacadam are delivered by weight or volume. In all cases the officer receiving the materials shall satisfy himself that the quantity delivered agrees with that shown on the Carrier's Note. Regulations governing procedures for delivery of petroleum products are contained in the Appendix.

**0515** Where goods of the type mentioned in Regulation 0513 are being delivered and the receiving officer is in doubt as to the correct quantity delivered or he disagrees with the quantity on the Carrier's Note, he shall cause the consignment to be measured in accordance with standard practice in the presence of the carrier's representative. If the measured quantity falls short of the quantity on the Carrier's Note the officer will either reject the consignment or receive it with appropriate endorsement on the Carrier's Note.

**0516** All Central Stores and Regional Stores shall maintain a record of consignment receipts in their receiving bays or receiving sections. This record will be called a "Rough Book" or "Day Book" and will be kept in the following form:-

Date of Receipt	Name of Supplier	Registration No. of Vehicle or Rail Wagon No.	Consignment of Carrier's Note No. or Wagon Waybill No.	Brief Description of Goods	Number of Cases or Packages in Consignment	No. of Cases or Packages received clean
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This record shall be entered immediately after the departure of the delivering carrier. The objective is to avoid loss or partial loss of a consignment after delivery.

**0517** Cases and containers shall be opened at the earliest possible time. When they are being opened, great care shall be taken to avoid damage to the contents.

**0518** Tropicalised or protective wrappings shall never be removed or destroyed while goods are in stock.

**0519** On no account shall goods be received into stock without a reference document. Prior to the receipt of goods, it shall be the responsibility of the purchasing unit to ensure that copies of all documents, against which the contents of a consignment will be checked, are made available to the receiving officer.

**0520** When shortages and/or breakages are detected on delivery of goods for which payment has not already been made the receiving officer shall take on charge those items and quantities which are in good condition and fit for issue, and payment shall only be made for those quantities received in good condition and taken on charge. All disputed items and quantities shall be returned to the supplier without delay for replacement to be made by the supplier if possible. If, however, immediate replacement is not possible the

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purchase documents shall be amended accordingly.

- 0521** When shortages and/or breakages are detected on delivery of goods for which payment has already been made e.g. indents on Ghana Supply Commission all quantities shown on the Carrier's' Note shall be taken on charge and the disputed items and quantities entered on the Claim Form and processed in accordance with Chapter 10 of these Regulations.

### **Stores Receipt Voucher**

- 0522** A Stores Receipt Voucher shall be prepared for the recording of all goods received into store whether they be Allocated or Unallocated stores.
- 0523** The Stores Receipt Voucher shall be prepared in triplicate, and distributed as follows:-
- (a) Original - For the Treasury Section Relevant invoices, etc., shall be attached to this original Stores Receipt Voucher, which shall be used in supporting payment vouchers. In case of transfer of the stores between Government Stores the original should be forwarded to the Store from which the transfer was made.
  - (b) Duplicate - For stores accounting after passing through Stock Control Section.
  - (c) Triplicate - For retention at the Store and use by the Storekeeper for tally card entries.
- 0524** Excesses found by a Board of Surveyor, a Stores Inspection Officer or Auditor or in the course of a departmental stocktaking, shall be taken on charge on a Stores Receipt Voucher. In this case the original shall be sent to the Authority that detected the surplus as confirmation that goods have been taken on charge. The duplicate and triplicate copies shall be treated as in Regulation 0523 (b) and (c).
- 0525** The folio or sheet numbers of the store ledgers to which the receipts have been posted shall be quoted on the duplicate copy of the stores Receipt Voucher against each item.
- 0526** Where a long list of items of the same kind purchased together are being received at the same time, one Stores Receipt Voucher may be used, provided that the number of items received is mentioned on the voucher and that a certified copy of the list of items is attached to each of the copies of the voucher.
- 0527** Stores Receipt Vouchers for each store organisation or store unit shall be numbered consecutively from No.1 upwards, a new series being started at the beginning of each financial year.
- 0528** The purchase price of each item received into store shall be entered on the Stores Receipt Voucher at the time of receipt, whether the store is Allocated or Unallocated.
- 0529** All receipts shall be entered on the tally cards on the same day that the storekeeper receives the goods. Receipt entries on ledger sheets or stock control cards shall be made within 48 working hours of the receipt.
- 0530** All endorsements mentioned in this Chapter shall be made and signed in red ink on all available copies of the document being endorsed.

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### CHAPTER 6

#### ISSUE OF STORES

- 0601** Stores shall only be issued and released to properly authorized persons against properly signed documents.
- 0602** Requisitioning officers shall be held responsible for the proper use of supplies issued to them.
- 0603** Departmental Instructions must provide for an adequate system of record-keeping by officers using supplies, so that comparison may be made between issues made and the work done. Stockholders are empowered under this regulation to withhold issues if they are not satisfied that proper records are being kept on the use of stores.
- 0604** Issue of stores from both Allocated and Unallocated Stores shall normally be made on the authority of a Combined Requisition and Issue Voucher, properly signed. In special cases, a Store Issue Voucher supported by a properly authorized Requisition may be used.
- These special cases are:
- (a) Issues of stores on payment.
  - (b) Issues of stores on disposal instructions.
  - (c) Issues of stores charged to losses.
- 0605** The CRIV shall be prepared in quadruplicate and distributed as follows:
- (a) The Requisitioner will sign all four copies and send the first three to the issuing store.
  - (b) After issue, the issuing officer and the carrier will sign the three copies. The first and second copies shall be sent to the requisitioner with the stores and the stores and the third copy shall be passed on to the stock control section, after the issuing officer has entered the issue on his tally cards. The stock control section shall after postings, pass the third copy to the stores accounting section.
  - (c) The receiving officer shall sign the first and second copies and return the first copy (original) to the stores accounting section of the issuing store, where it shall be filed with the third copy for audit inspection. The second copy shall be filed at the receiving store for audit inspection.
- 0606** When items on a CRIV cannot be supplied in their required quantities an Extract CRIV will be prepared by the issuing officer for each item which was short supplied. The number of each Extract CRIV shall be entered in the appropriate column on the originating CRIV. These Extract CRIV shall be placed in the dues-out file of the issuing store until the items are supplied in full. Extract CRIVs shall be countersigned by the controlling officer of the store preparing the Extract.
- 0607** Extract CRIVs shall be prepared in triplicate, all these copies shall be filed until the items are supplied. Distribution then shall be similar to that of the first three copies of the originating CRIV.
- 0608** Stores issued for the purpose of manufacturing or conversion in the same store organization shall normally be supported by a Conversion Voucher.

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- 0609** The issue entry for condemned stores shall be supported by a Store Issue Voucher when approval has been given for the disposal of the stores. The disposal authority shall be endorsed on the Store Issue Voucher.
- 0610** The Store Issue Voucher shall always be prepared in triplicate. The three copies shall be treated in the same manner as the first three copies of the CRIV. (See Regulation 0605).
- 0611** Stores issued to individuals for non-official purposes or to organizations whose expenditure is not normally charged to the Consolidated Fund are known as stores issued on payment.
- 0612** Stores may be issued on payment only when they can be spared, and the following charges shall be made:-
- (a) The gross cost or current issue price of the item, including freight and other charges. This is to be credited to Revenue - Sale of Departmental Stores - if the item is an allocated store. If it is an unallocated store it should be credited to the Unallocated Deposit Account.
  - (b) Stockholding charge - 15% of (a) to be credited to Revenue - Unspecified Receipts.
  - (c) Customs duty, tax or levy as required, if not already charged on the stores. This is to be credited to the appropriate sub-head of Customs or Central Revenue Department Revenue, and notified to the appropriate Authority.
  - (d) The cost of freight from the store to the destination, if necessary This is to be charged to Revenue - Unspecified Receipts.
- Variations in the above pricing structure shall be made only by the Principal Secretary, Ministry of Finance.
- 0613** Before stores are issued on payment the appropriate price (as set out in Regulation 0612) shall be paid to the Treasury or to the Department and the Treasury or Departmental Receipt number shall be quoted on the Store Issue Voucher.
- 0614** The issue of stores on payment shall be authorized only by Principal Secretaries, Heads of Department, Regional Heads of Department and District Chief Executives.
- 0615** Purchases of stores to replace losses and breakages of Government property.
- 0616** Stores which have been issued and are covered by receipted vouchers must not be kept in the store of issue.
- 0617** All issues shall be entered on the tally cards on the same day on which the issues are made. Issues shall be entered on day ledger sheets or stock control cards within 24 working hours of the issues.

### **Daily Issue Store (DIS)**

- 0618** It may become necessary for departments to hold working stocks in the form of small stores in tactical locations to meet day to day requirements. Such stores are called Daily Issue Stores, examples of which are:

Workshop Stores

Stationery and Office Materials Stores

## STORES REGULATIONS 1984

Petrol, Oil and Lubricants Stores

Dispensaries

Hospital Ward Stores

Cleaning Materials Stores

- 0619** No Daily Issues Store shall be established without the approval of the Head of Department.. A register of authorized Daily Issue Stores shall be maintained at the main store that feeds them.
- 0620** Since issues from the DIS are purely internal they may be made without the CRIV or the STV. It is however necessary for the issuing officer to ensure that the person drawing the stores is going to put them to properly authorized use.
- 0621** The stockholding of any DIS SHALL NEVER EXCEED ONE MONTH'S supply.
- 0622** Departmental Instructions mentioned in Regulation 0603 shall specify the manner in which records shall be kept for Daily Issue Stores.
- 0623** Daily Issue Stores shall only be replenished from a main store. No stores may be placed in a Daily Issue Store on first purchase, without having first been placed in a main store.

### **Tool Loan Store (TLS)**

- 0624** Heads of Department or Local Heads of Department may approve the issue of tools and other equipment on loan to officers for official purposes only. The officer authorizing the loan shall specify the period for which the tool shall remain on loan.
- 0625** All tools and equipment shall in the first place be taken on charge in the main store.
- 0626** Tools intended for loan shall be issued from the main store to a Tools Loan store (TLS) where a subsidiary Tool Ledger shall be kept for the purpose of recording the movement of the tools.
- 0627** The officer to whom the tool is loaned shall sign in the subsidiary Tool Ledger when the tool is issued to him and on return of the tool the storekeeper receiving it shall sign in the ledger to certify receipt.
- 0628** It is important to ensure that any item issued on loan is in good condition when issued and when returned. When it is recognised that the item is not in a condition further use it shall be withdrawn and appropriate taken to have it repaired or replaced.
- 0629** Articles shall remain on charge in the subsidiary Tool Ledger until authorized to be written off charge.

## STORES REGULATIONS 1984

### CHAPTER 7

#### RETURNED STORES

- 0701** Stores which have been issued but not used will be returned to the store of issue and taken on charge with the general stocks, the entries on the Provisioning Stock Control and Accounting Form (P.S.C.A) or tally cards being supported by a Store Receipt Voucher.
- 0702** Unused returned stores shall be brought on charge with the general stock at the current issue price.
- 0703** In the case of an unallocated store the Unallocated Stores sub-head of expenditure shall be debited with the cost of the returned stores and the relative departmental vote credited. For allocated stores it is sufficient to take the returned stores on charge.
- 0704** Stores which have been used and afterwards returned to store shall be kept separate from the general stock and shall be posted in a Surplus Store Ledger. Such stores shall be inspected by the senior officer in charge of the stores to decide whether they should remain in the Surplus Store or be returned to the general stock and taken on charge. The object of the Surplus Store Ledger is to keep a record of used materials which have a reduced market value but the use of which on occasions may obviate the necessity of issuing new materials.
- 0705** When a District or Regional Store requires to return stores to the Central Depot a Stores Issue Voucher shall be used.
- 0706** A Store Issue Voucher shall also be used for unserviceable or obsolete stores which are returned to a central point for disposal.
- 0707** Before any used or unused stores are returned to any depot, the receiving depot shall be notified in advance of the return of the stores so that suitable preparations may be made for their receipt.

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### CHAPTER 8

#### PROVISIONING AND STOCK CONTROL

- 0801** The function of supply begins when a particular item or service is needed to satisfy a demand. The demand may be simple or highly complex in nature, but whatever its nature it is extremely important that the demand is described so accurately that the supplier will have no difficulty in identifying the right item. The quality of all stores requisitioned, indented for, purchased, received or issued must be described clearly, leaving no room for doubt.
- 0802** The description of an item by brand name must always be followed by the words "OR EQUAL". If for special reasons, a particular brand is required, approval must be sought from the Supply and Stores Inspectorate.
- 0803** In determining the quantity to be purchased, indented for or requisitioned the relevant ledger sheet or card shall always be consulted. Where, for a particular reason, there is no ledger for the item concerned assistance may be sought from superior officers who are likely to use the item, so that good estimates of lead time and probable demand rates may be computed. Using these estimates the order quantity may be determined from the Provisioning Stock Control and Accounting formula.
- 0804** The quantity of all stores requisitioned, indented for, purchased, received or issued shall always be described in clearly defined units. For example, it is not sufficient to write "20 Drums Palm Oil"; the size of the Drum must be specified e.g. "20 Drums x 100 litre Palm Oil" or "20 Drums x 50 Kg. Palm Oil".
- 0805** The ledger sheet for recording store transactions is the Provisioning Stock Control and Accounting Form (P.S.C.A.). P.S.C.A. cards should be used in large stores, while P.S.C.A. sheets (in ledger form or bound book) should be used in smaller stores. Both cards and sheets will have identical formats and the system will be standard although slight differences in methods of work will obtain in those storehouses maintaining their stores accounts on machines.
- 0806** All transactions in respect of each item held in a store shall be recorded on the P.S.C.A. form. The effectiveness of the system depends on ensuring that every document, be it indent, order Issue Voucher or Receipt Voucher, is correctly posted. The completeness of recording is ensured by the local Documentary Control System. It shall be the duty of departmental stores supervisors to design Documentary Control Systems suitable for their local operations.
- 0807** Detailed procedures for the use of the P.S.C.A. form are given in the Supply and Stores Inspectorate's publication entitled "Instruction Manual on the Provisioning, Stock Control and Accounting form".
- 0808** When the purchased quantity is not materially different from the pre-pack quantity or the unit of account, the quantity purchased or indented for shall never vary from the calculated Re-Order Quantity by more than 10% without the prior approval of an officer not below the rank of Supply Officer or its equivalent in other grades. On no account shall the purchase quantity exceed twice the calculated Re-Order Quantity without the prior approval of the Supply and Stores Inspectorate.

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### CHAPTER 9

#### STORE ACCOUNTING

**0901** By Definition:

- (a) UNALLOCATED STORES are stores the stocks of which are initially acquired by charging a Suspense Account which is credited with recoveries made from Expenditure sub-heads to which issues from the stores are made.
- (b) ALLOCATED STORES are stores the cost of which has been charged directly to an appropriate sub-head of Expenditure.

**0902** For the purposes of accounting in both allocated and unallocated stores the cost of stores will be the total cost of each article or unit of quantity, i.e. invoice price, inspection fees, ocean and local freight, insurance, port handling charges, Ghana Supply Commission charges, import duty and taxes all calculated pro rata where necessary.

**0903** The issue price per unit of account shall be the latest average price calculated in accordance with the provisions of Regulation 0904.

**0904** When purchases are made to replenish the stockholding, the issue price of the items affected shall be revised only when the cost of the new supply varies from the previous issue price by 10% or more. In such cases the new issue price shall be calculated as follows:-

- (a) the quantity and cost of the new supply will be added to the quantity and value of the existing stock respectively;
- (b) the total value will then be divided by the total number of units of quantity.

For example:

Existing Stock	100 items @ ₵1.00 each =	₵100
New Supply	250 items @ ₵1.50 each =	₵375
Total Items	350	₵475
New Price Each =	$₵475 \div 350 =$	₵1.357
	which to the nearest pesewa will be	₵1.36

**0905** The sums of money required for establishing and maintaining Unallocated Stores shall be provided from the Unallocated Stores Suspense Account of the Department concerned.

**0906** The value of standard stock shall not at any time exceed the amount authorized by the Principal Secretary, Ministry of Finance, under Financial Administration Regulation 693. If at any time the amount authorized appears insufficient to the senior supply officer in the Department he shall report the matter to his Head of Department, who, if he concurs, will seek an increase in the amount. The application for increase shall be transmitted to the Ministry of Finance through the appropriate Ministry.

**0907** When the Director of Supply is satisfied that Unallocated Stores will be better suited to the operations of a department than the existing Allocated Stores he may request the Head of Department to apply to the Ministry of Finance through his own Ministry for a

## STORES REGULATIONS 1984

conversion of the Allocated Stores to Unallocated Stores.

- 0908** When it is decided to convert an Allocated Store to an Unallocated Store the following procedure shall be observed:-
- (a) A Board of Survey shall be specially appointed for the purpose of taking stock in the Department concerned;
  - (b) The stock shall then be subject to a detailed valuation, and the total value thus ascertained will be credited to a new sub-head of Revenue termed "Value of Allocated Stores converted to Unallocated Stores" and the Unallocated Stores sub-head of the Expenditure Estimates of the Department concerned will be debited accordingly.
- 0909** In those Departments which have Unallocated Stores, the cost of all stores and equipment, whether intended to replenish standard stock or required for specific work shall in the first instance BE DEBITED TO THE RELATIVE UNALLOCATED STORES SUB-HEAD OF EXPENDITURE. If required for specific work, the vote will be specified on the Indent or the Requisition and the Head of Department will ensure that sufficient funds exist to meet the charge.
- 0910** Each Department authorised to maintain an Unallocated Store shall keep:-
- (a) a Financial Account
  - (b) an Abstract of Financial Account.
- 0911** The Financial Account is a monthly account of debits and credits to the Unallocated Stores sub-head of expenditure. The Abstract is the Financial Account in summarised form plus debits and credits arising out of transactions which do not affect the Unallocated store sub-head of expenditure; for example:-
- (a) credits to Revenue arising from the sale of Unallocated stores and
  - (b) losses of stores.
- 0912** Each Department shall also keep a Stock Account and a Stock Abstract, the latter being a summary of the former. The Stock Account shall be debited with the value of stores and materials brought on charge and credited with the value of stores issued, and will be compiled from the Stock Balance Sheets which are submitted monthly by the Central Unallocated Stores and any Regional Unallocated Stores of the Department concerned.
- The Stock Balance Sheets in turn are summaries of the Provisioning Stock Control and Accounting transactions. Reconciliation between the Financial and Stock Accounts shall be carried out monthly.
- 0913** A complete record of receipts, issues and all other transaction of stores shall be kept on the P.S.C.A. form in accordance with the latest edition of the Supply and Stores Inspectorate's publication entitled "Instruction Manual on the P.S.C.A. Form".
- 0914** A Materials Expense Statement shall be prepared at the close of each month and shall show the amounts chargeable against votes other than the Unallocated Stores Vote concerned. A second statement will show, separately, the value of stores issued against Deposits and Advances (Manufacturing, Claims and Losses).
- 0915** These statements shall be prepared from the monthly statements of Stores Issued sent to the recipients of stores. They are the source from which journal entries are prepared:-

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- (i) crediting the Unallocated Stores sub-head, the Revenue sub-head "Sale of Stores" (in the case of issues to Deposits and Advances) and the Revenue sub-head for departmental charges and customs duty where necessary and
- (ii) debiting departmental votes other than Unallocated Stores, Manufacturing Advances, Advances, Deposits and Claims.

**0916** All debits appearing in the Materials Expense Statements against votes controlled by other Departments require to be supported by M.S.S.I.s duly signed by the spending officers of the Departments. Requisitioning or spending officers should ensure that M.S.S.I.s are accepted and returned promptly. To be able to achieve this it is the responsibility of the requisitioning and spending officers to ensure that the portion of the Financial Encumbrance quoted on the C.R. & I.V. is blocked and made available for charge on receipt of M.S.S.I.

**0917** All sums debited or credited to Advances shall be supported by a statement giving details.

**0918** The numerical balances shown by the tally cards shall be verified with the balances shown on the P.S.C.A. card and, any discrepancies promptly investigated and adjusted.

**0919** The stock balances in the Store Balance Sheets as at the end of the financial year shall be supported by Stock Certificates which, in turn, shall be supported by a list of the financial balances extracted from the P.S.C.A. Cards.

**0920** As soon as possible after the close of the year's Accounts, Tabular Summaries shall be prepared as follows:-

(a) Tabular Summary of Financial Account

The summary shall be compiled as follows:-

- (i) Enter Financial balances as at 30th June of previous year.
- (ii) Add: Purchases, returns, and charges to the Unallocated Stores sub-head of Expenditure.
- (iii) Deduct: Net proceeds of stores sold and credited to Revenue.
- (iv) Deduct: Issues to votes and services credited to the Unallocated Stores sub-head of Expenditure.
- (v) Deduct: Losses and depreciation written off.
- (vi) Add: Surpluses taken on charge.
- (vii) Equals: Financial balance at 30th June of current year.

(b) Tabular Summary of Unallocated Stores

The summary shall be compiled as follows:-

- (i) Enter Stock in stores at 30th June of previous year.
- (ii) Add: Purchases returns and charges to the Unallocated Stores sub-head of Expenditure.
- (iii) Deduct: Issues to votes and services credited to the Unallocated Stores sub-head of Expenditure.
- (iv) Deduct: Net proceeds of stores sold and credited to Revenue.

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- (v) Add: Transfers in transit between stores.
- (vi) Add: Stores paid for in previous year and received in current year
- (vii) Deduct: Stores paid for in current year, but not yet received.
- (viii) Deduct: Stores paid for in current year and received in previous year.
- (ix) Add: Stores received during current year but not yet paid for.
- (x) Deduct: Stores issued on payment during current year but not paid for
- (xi) Add: Stores issued on payment and paid for but not issued during the current year.
- (xii) Deduct: Losses and depreciation not yet authorised to be written off.
- (xiii) Deduct: Losses and depreciation authorised and written off.
- (xiv) Add: Surpluses taken on charge.
- (xv) Equals: Overall stock in hand at 30th June of current year
- (xvi) Deduct: Transfers in transit between stores
- (xvii) Equals: Actual physical stock in depots at 30th June of current year.

**0921** The Tabular Summary of Unallocated stores shall be signed by the Principal Supply Officer or by the Senior Supply Officer in charge of the Unallocated Stores and by the Head of Department and will be supported by a certificate as to the total value of stock in hand at the close of the financial year. This will appear in the Controller and Accountant-General's Annual Report on the Accounts of Ghana.

**0922** Reconciliation of the Tabular Stock Summary and the Financial Account Balance  
This summary is the reconciliation of the stock and financial balances for the current year and the previous year.

### I Reconciliation of Previous Year's Stock and Financial Balances

- (i) Stock in hand at 30<sup>th</sup> June of previous year
- (ii) Add: Debits in Financial Account but not in Stock Account  
Enter: Details of credit balances in the subsidiary accounts as at 30th June of previous year.
- (iii) Deduct: Debits in Stock Account, not in Financial Account.  
Enter: Details of debit balances in the subsidiary accounts as at 30th June of previous year
- (iv) Add: stores in transit at end of previous year.
- (v) Equals: Balance of Financial Account as at 30th June of previous year.

### II Reconciliation of Current Year's Stock and Financial Balances

- (i) Stock in hand as at 30th June of current year.
- (ii) Add: Debits in Financial Account not in Stock Account  
Enter: Details of credit balances in the subsidiary Accounts as at 30th June of current year.

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- (iii) Deduct: Debits in Stock Account, not in Financial Account.  
Enter: Details of debit balances in the subsidiary accounts as at 30th June of current year.
- (iv) Add: Stores in transit at end of current year.
- (v) Equals: Balance of Financial Account as at 30th June of previous year.

**0923** Surpluses of stores found in the course of stocktaking or by a Board of Survey require no entry in the Main Accounts. The stores are taken on charge at the current issue price and the necessary book-keeping entries are made in the Department's own internal records. The value of stores taken on charge is shown in the Tabular Summary of the Unallocated Stores.

### **ALLOCATED STORES**

**0924** For the purposes of stores accounting the following areas shall be given the same treatment for Allocated Stores as is given to Unallocated Stores.

- (a) The Provisioning Stock Control and Accounting form shall be used in recording all store transactions.
- (b) All purchases intended for work sites shall be recorded in store ledgers (P.S.C.A. Form) and on tally cards before they are issued to the sites.
- (c) Tabular Summary of allocated stores shall be compiled in the form described in Regulation 0920 (b)

**0925** The Tabular Summary of Allocated Stores shall be prepared for each storehouse in each Department, and a departmental summary shall be submitted to the Supply and Stores Inspectorate not later than two months after the end of each financial year. From these departmental summaries the Director of Supply shall prepare a report and submit it to the Minister of Finance, through the Principal Secretary. The report shall contain the following information:-

- (a) The estimated value of stock held in all Government Stores both Allocated and Unallocated, compared with the previous year's value.
- (b) The average turnover ratio of the stores, mentioning any special features, also compared with the previous year's.
- (c) Problem areas in the Government supply administration in general.

Copies of the report shall be sent to the Auditor-General and the Controller and Accountant-General.

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### CHAPTER 10

#### CLAIMS AND INSURANCE

- 1001** A Claims Register shall be kept in the Head Office, Regional office and every office of the Stores organisation that receives supplies direct from the ports or from local contractors. The Claims Register shall have the following information recorded in it.
- (a) Indent or DPO number and date.
  - (b) Ghana Supply Commission requisition number
  - (c) Name of the ship or carrier and date of arrival.
  - (d) Shipping marks and description of pieces or packages damaged or lost
  - (e) Date and place of discovery of loss or damage.
  - (f) Brief particulars of damage and/or loss.
  - (g) Amount recovered with reference and date.
  - (h) Final disposal of unrecovered loss, with supporting Loss Form C.
- 1002** Departments maintaining Unallocated stores accounts shall keep an Advances Claim Account and all claims shall be posted immediately into this Account. In Allocated Stores the entry in the Claims Register is sufficient.
- 1003** When a claim is paid in full or in part:
- (a) The amount paid shall be credited to the Advance Claims Account of the department concerned, if the items were purchased under the Unallocated store system.
  - (b) If the stores were purchased under the Allocated Stores system the Claims Register shall be posted and the amount recovered shall be credited to:-
    - (i) The item and sub-item of expenditure which bears the cost of the stores if the amount is recovered within the same financial year or
    - (ii) Revenue "Sale of Stores" in other cases.
- 1004** When a claim has been finally rejected the losses procedure laid down in Part XIII of Financial Administration Regulations shall be followed.
- 1005** No claim shall be considered settled until the value has been recovered in full, or the stores have been replaced, or the requisite authority has been received to write the stores off charge.
- 1006** At the close of each financial year heads of department shall render returns of all unsettled claims to the Director of Supply.
- 1007** Claims arising out of purchases made by the Ghana Supply Commission on behalf of Departments shall be submitted without delay to the Ghana Supply Commission for processing. Claims in respect of purchases made directly on local supply contractors shall be submitted to the contractors.
- 1008** Claims shall state the following:-
- (a) Indent number and GSC order number or D.P.O. Number or contract

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reference

- (b) Vessel or carrier reference and date.
- (c) Supplier's name and address.
- (d) Number and description of pieces or packages involved.
- (e) Particulars of loss and/or damage.
- (f) Amount claimed.
- (g) Considered cause of loss, damage or deficiency.
- (h) Outward condition of packages on discharge.
- (i) Method of opening cases (i.e. whether unscrewed, nails removed, by an extractor, forced open by a bar, etc.)
- (j) Whether contents were loose.
- (k) Date and place of discovery of loss or damage.
- (l) Date and place of surveyor examination if any.

### 1009

- (a) If the value of the claim does not exceed ₵100.00 a senior officer not below the rank of Supply Officer or an officer of equivalent grade shall exercise his discretion as to whether file a claim or seek authority for write-off.
- (b) Where the value of the claim does not exceed ₵500.00, the claim shall be supported by a survey report signed by an officer not below the rank of Supply Officer or its equivalent in another class or grade.
- (c) For claims in excess of ₵500.00 it is mandatory that a Lloyds Agent be invited to survey the damaged stores and submit a report. The Lloyds report when received shall be sent to the Ghana Supply Commission in support of the claim already submitted.

### 1010

If after inviting the Lloyds agent for a survey, there is a delay of more than one month before the survey is conducted the case shall be reported immediately to the Supply and Stores Inspectorate. If after conduction the survey the agent delays for more than one month in submitting the survey report the case shall again be reported to the Supply and Stores Inspectorate.

### 1011

When packages are received in sound condition and the contents are later found to be deficient when compared with the quantities given on the invoice, a list of the missing goods with a statement as to the condition of the package on arrival shall be prepared to support the claim on Ghana Supply Commission or the local contractor, as the case may be. The list shall be certified by an officer not below the rank of Supply Officer or an officer of equivalent grade.

### 1012

When goods delivered are alleged to be unserviceable or of inferior quality, a survey report signed by not less than two responsible officers shall be furnished, giving the nature and extent of the defects, accompanied, when practicable, by representative samples. Rejected goods should not be returned in bulk before the contractors have had an opportunity of meeting the complaint.

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- 1013** Clean receipts shall never be given when there is any apparent shortage or damage on delivery. The non-observance of this rule is a major source of difficulty in pressing claims.
- 1014** Damaged goods must be dealt with so as to reduce the loss to the lowest possible amount. For instance, broken cast iron pipes can usually be made serviceable by cutting off the broken part; paints, oils, etc. can be decanted from damaged containers to fresh containers, and other articles can be repaired. The cost of cutting or repairing and any loss caused by shortening of pipes or impairment of other articles are recoverable from the under-writers.
- 1015** It is essential that all claims are submitted within four months of the arrival of the vessel. If for any reason it becomes impossible to submit a claim within this period the Ghana Supply Commission should be notified. The notification should include reasons why the claim cannot be submitted within the four-month period. Such notification must be copied to the Supply and Stores Inspectorate.

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### CHAPTER 11

#### DETERMINATION AND TREATMENT OF SURPLUS, OBSOLETE AND UNSERVICEABLE STORES AND EQUIPMENT

- 1101** It is the responsibility of all supervisory officers and staff directly in charge of stores and equipment to determine what surplus, obsolescent and unserviceable stores are lying in their store-house and compounds. It is their further responsibility to take immediate action to dispose of such categories of stores and, when necessary to report the circumstances to the appropriate authority for disposal action. (In this Chapter surplus stores mean stores that are stocked in excess of the maximum level permitted).
- 1102** In accordance with the preceding regulation all officers in charge of stores shall undertake regular surveys (at least once yearly) of stockholdings in order to determine what items are surplus, unserviceable, or obsolescent. Stores personnel may, and in some cases will, require the assistance of technical officers to assist them in this work especially in the cases of surplus or obsolescent stores and unserviceable plant, machinery and equipment.
- 1103** When determining that stores have become unserviceable, a distinction should be made between those which have become unserviceable through fair wear and tear in normal use and those which have become unserviceable in other circumstances. Stores of the latter type must always be determined to be unserviceable by a Three-Man Board of Survey.
- 1104** Unserviceable, surplus or obsolete stores shall be segregated from the general stocks and shall be transferred from the main Stock Control Ledger to a Subsidiary Ledger (Losses and Depreciation) as soon as a decision to survey the items has been taken. The following procedures for the treatment of such stores shall be observed:-
- (a) **Breakages Book** - Where certain small store items namely, glassware, crockery, hand tools, books, institutional clothing, bed-linen and any other store items which are specified in approved Departmental Instructions, have become unserviceable through fair wear and tear in normal use and the original value of each store item does not exceed ₦100.00. Such store items may be written-off by entry in the Breakages Book.  
This book shall be kept by the officer in charge of the stores unit or institution, and it shall not be used to write-off any store items that have become unserviceable by any other means. On no account shall any officer in direct charge of physical stores keep a Breakages Book. The Breakages Book shall be subject to inspection by the staff of the Audit Service and Supply and Stores Inspectorate.
  - (b) **One-Man Survey** When the stores are surplus or obsolete or have become unserviceable through fair wear and tear in normal use and the original value of the stores does not exceed ₦2,000.00.  
A One-Man Survey may be conducted by an officer not below the rank of Supply Officer or its equivalent in another class or grade. A technical opinion must always be obtained when surveying technical stores.
  - (c) **Three-Man Board of Survey** - When the stores are surplus or obsolete or have become unserviceable through fair wear and tear in normal use and

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the original value of the stores exceeds ₦2,000.00.

One member of such a Board of Survey shall be technically qualified in respect of the nature of the stores being boarded.

- (d) When stores have become unserviceable through causes other than wear and tear in normal use, a Three-Man Board of Survey as in (c) above shall be constituted to examine the stores and the circumstances leading to the unserviceability.
- (e) When unserviceable plant or machinery is to be written off for cannibalization a Three-Man Board of Survey shall be constituted to review the request for cannibalization.

**1105** When plant, machinery or equipment is to be surveyed, a technical report on its condition, including its estimated market value, shall be prepared by a technically qualified officer and attached to the Survey Report. The Board of Surveyor or the Appointing or Approving Authority may ask for another technical opinion on the plant, equipment and machinery if this is considered necessary.

**1106** Members of a Board of Surveyor One-Man Survey may be appointed by a Principal Secretary, Regional Administrative Officer, Head of Department, District Chief Executive of the appropriate District or the Director of Supply. A One-Man Survey may be appointed by an officer not below the rank of Supply Officer or its equivalent in another class or grade. In the case of a Three-Man Board of Survey one of the members shall be appointed president by the Board appointing authority. A Board shall not include more than one member of the staff of the Department concerned.

**1107** The Survey report shall be prepared on FORM SMM10 and submitted in quintuplicate to the appointing authority. Unserviceable stores and equipment must be included with surplus stores on the same Survey Report form. Similarly stores and equipment that have become unserviceable through fair wear and tear must not be included on the same form with those that have become unserviceable through other causes.

**1108** The appointing authority shall submit the Survey report to the Supply and Stores Inspectorate for approval. in accordance with the Schedule of Approval Authorities listed below:-

- (a) When unserviceability is due to fair wear and tear in normal use

Approving Authority: AAs prescribed in Financial Administration Regulation 720

- (b) When unserviceability is due to causes other than fair wear and tear in normal use.

Approving Authority: AAs prescribed in Financial Administration Regulation 727

- (c) When plant or machinery is to be cannibalized

Approving Authority: Director of Supply

- (d) Obsolete and Surplus Stores

Approving Authority: Supply and Stores Inspectorate

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- 1109** After approval the report shall be distributed as follows:-
- (a) The original copy to the store location through the Survey Appointing Authority.
  - (b) The second copy to the Supply and Stores Inspectorate.
  - (c) The third copy to the Auditor-General.
  - (d) The fourth copy to the General Administration Division, Ministry of Finance.
  - (e) The fifth copy to the Controller and Accountant-General.
- 1110** Disposal action should be completed within 30 working days of the approval of the Survey Report. The number on the approved Survey Report off charge.[this paragraph makes no sense]  
Stores approved for disposal shall be taken off charge from the Subsidiary Ledger mentioned in Regulation 1044.
- 1111** When disposal is by sale a Certificate of Sale (Form SMM11) shall be completed in triplicate by the Head of Department or the officer supervising the sale and distributed as follows:-
- (a) The original copy; together with a copy of the Auctioneer's Sales Account shall be sent to the Auditor- General.
  - (b) The second copy shall be sent to the Supply and Stores Inspectorate.
  - (c) The third copy shall be retained by the Department.
- 1112** When sale by public auction has been approved but is found not to be possible, sale by sealed tender or by private treaty may be made with the prior approval of the Supply and Stores Inspectorate.  
Such approval shall in all cases indicate a minimum sale price, and shall be copied to the Auditor-General.
- 1113** It is the responsibility of the Head of Department to ensure that adequate prior publicity is given to all auction sales as well as sales by tender. Any officer of the Supply and Store Inspectorate not below the rank of Senior Supply Officer may demand the suspension of a sale by auction or by tender if he is satisfied that the prior publicity given to the sale has been inadequate.
- 1114** When approval for destruction has been given and the stores have been destroyed a Certificate of Destruction (Form SMM 12) shall be completed in triplicate by the Head of Department or the officer supervising the destruction and distributed as follows:-
- (a) The original copy to the Auditor-General.
  - (b) The second copy to the Supply and Stores Inspectorate.
  - (c) The third copy to be retained by the Department carrying out the destruction.

## STORES REGULATIONS 1984

### CHAPTER 12

#### STOCKTAKING

**1201** Stocktaking has to do with the physical counting, measuring or weighing of material in stock for comparison with the stock records.

**1202** Effective stocktaking shall be conducted regularly throughout the year and at the end of the financial year to ensure that the records reflect the true stock position, which is essential to accurate provisioning and stock control processes.

**1203** Stocktaking may be carried out by:-

- (a) Teams of Supply Inspectors from the Supply and Stores Inspectorate.
- (b) Auditor-General's staff.
- (c) Officers in charge of Stores Depots.
- (d) Storekeepers on charge of stores.
- (e) Handing over and Taking over Officers and Storekeepers on change of responsibility.
- (f) Members of special Boards of Enquiry.

The stocktaking at the end of the year shall be carried out by officers other than those immediately responsible for the operation of the stock.

**1204** Stocktaking may be undertaken in one of the following ways:-

- (a) Random selection, using the method of statistical sampling, except for items of a unit value in excess of ₹500 which shall be taken in full.
- (b) Random selection, so that 10 per cent of all items are checked in anyone year.
- (c) Cyclic, so that the total stock is checked once per year.
- (d) Complete (100 per cent) check.

The annual stocktaking may be conducted in test if a system of continuous stock verification is in force.

**1205** Stocktaking counts shall be entered on a Stocktaking Report Form (Form SMM 20). The Director of Supply and the Auditor-General shall be notified of all discrepancies in excess of ₹500.00 detected in the course of stocktaking. All discrepancies below this figure shall be reported to the Head of Department.

**1206** Stock discrepancies shall be immediately investigated to determine whether they are real surpluses or losses. If they are found to be real surpluses they shall be dealt with in accordance with Regulation 0923. If they are found to be actual losses they shall be treated in accordance with Part XII of the Financial Administration Regulations.

## STORES REGULATIONS 1984

### CHAPTER 13

#### STORES SECURITY

- 1301** Every officer or storekeeper in charge of government stores shall take all possible precautions against theft of stores or unauthorized entry into storehouses under his control.
- 1302** Access to lock-ups shall be confined to the officer or storekeeper in charge and to a minimum number of staff, who shall be specified by name. When it is necessary to employ labourers in storehouses, they shall be kept under constant and effective supervision.
- 1303** A storekeeper shall be solely responsible for the keys of all store-rooms under his care and shall not delegate the duty of locking up the rooms to any other person. In the case of Central and Regional Stores the duplicate keys shall be kept in a sealed cabinet in the administration building. The front of this cabinet shall be made of glass so that in the event of fire breaking out in a locked store during non-working hours access may be gained by fire fighting parties. In the case of District and other small stores the duplicate keys duly labelled shall be kept by the Head of Department.
- 1304** It shall be the duty of all officers and storekeepers in charge of stores to inspect the buildings daily to ensure that all windows and doors, meshes and grills are in good order. Any damage found shall be reported in writing to their immediate superior officers in order that remedial action may be taken at once.
- 1305** It is the duty of all officers in charge of depots or stores generally to ensure that adequate fire fighting equipment is provided, and that such equipment is regularly tested, at least once every year. Each piece of equipment shall have attached to it a card indicating the date of last test.
- 1306** It is the duty of officers in charge of large depots to contact the nearest Fire Service office for advice on fire fighting equipment and its use. This not only provides the Depot Officer with expert advice but gives the staff of the depot and the position of hydrants so that in the event of their being called out to attend to a fire at the depot much valuable time may be saved.
- 1307** The following precautions shall be taken to minimise the risk of fire:-
- (a) No smoking shall be permitted in store buildings.
  - (b) Rubbish shall not be allowed to accumulate in storehouses or stockyards.
  - (c) All areas overgrown with grass shall be cut regularly. This is particularly important near the perimeter of the depot where a cigarette or lighted match carelessly thrown by a passerby may start a fire.
- 1308** The following items are liable to spontaneous combustion under certain conditions:-
- Paper Waste
  - Cotton Waste
  - Straw
  - Sawdust
  - Blankets

## STORES REGULATIONS 1984

Cordage

Tentage

Steel Wool and items of similar material

A close watch must therefore be kept on these items.

- 1309** Where highly inflammable items are stored in buildings set aside for the purpose care shall be taken to open the access doors daily to prevent the accumulation of inflammable vapours.
- 1310** All containers holding inflammable liquids or explosive peroxides shall be stored on "dunnage" (wood or metal platforms) and shall be inspected at least once a week for signs of leakage.
- 1311** Cylinders containing acetylene gas shall be stored upright.
- 1312** Cylinders containing oxygen shall be kept away from greases, lubricants and other petroleum products. The practice of wiping the valves of such cylinders with an oily or greasy rag is highly dangerous; it must therefore be avoided.
- 1313** Compressed air shall not be stored with other industrial gases.
- 1314** All large store depots, shall have gate checking system for checking both personnel and vehicles entering and leaving the depot. This must develop into a standard drill.
- 1315** The movement of vehicles within the depot shall be strictly controlled in order to ensure that vehicles go straight to the proper location and that they do not stray into areas where they have no right to be.
- 1316** When a vehicle enters the stores depot it shall be halted at the gate if the depot has one and the gate checker shall check and record the following information in an Incoming Gate Check Book.

Date	Time of entry	Vehicle Reg. No.	Driver's Name	Carrier's Name	Brief Description of Goods	Carrier's Note Ref.	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- 1317** When a vehicle leaves the stores depot it shall be halted at the gate if the depot has one, and the gate checker shall check and record the following information in an Outgoing Gate Check Book.

Date	Time of exit	Vehicle Reg. No.	Driver's Name	Carrier's Name	Brief Description of Goods	Carrier's Note Ref.	Remarks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

- 1318** A detected instance of collusion on the part of a gate checker shall be sufficient cause for summary dismissal.

## STORES REGULATIONS 1984

### CHAPTER 14

#### STOCK PRESERVATION AND HANDLING

- 1401** Once the storekeeper has taken charge of a particular item he is responsible for ensuring that the item is maintained in a condition fit for issue and use. Officers and storekeepers responsible for stores shall inspect their stocks regularly and frequently and as occasion arises shall report to their senior officers on the sufficiency or otherwise of the accommodation and the general condition of the storehouses and stocks. Any damage, deterioration, or irregularities which may be observed shall also be reported for remedial action to be taken.
- 1402** The first requisite in any store is cleanliness. Storehouses and stocks held in them shall therefore be kept clean at all times.
- 1403** All tally cards, especially when displayed with the stocks, shall always be kept clean and free from dust, so that the entries thereon do not become illegible.
- 1404** The following factors can cause deterioration of stores:-
- (a) climate and environment
  - (b) physical shocks due to handling and transportation
  - (c) innate chemical change due to the nature of the item.

Stores personnel are therefore required to familiarise themselves with the contents of the Supply and Stores Inspectorate's publication entitled "Handbook for Stock Preservation".

- 1405** Handling of stores shall be conducted efficiently and economically, without the risk of damage to the goods or of injury to those handling them. Stores personnel are therefore required to familiarise themselves with the contents of the Supply and Stores Inspectorate's publication entitled "Handbook for the Handling of Stock".
- 1406** To ensure proper utilisation of mechanical handling equipment, Ministries and Departments shall seek advice from the Director of Supply before ordering such equipment.

## STORES REGULATIONS 1984

### CHAPTER 15

#### PLANT AND MACHINERY

- 1501** The term Plant and Machinery includes both fixed and movable plant such as machines, engines, boilers, motor vehicles, trucks, tractors, harvesters, steam rollers, typewriters and air-conditioners.
- 1502** Plant will normally be acquired by:-
- (d) a direct purchase of new plant charged to an expenditure Head
  - (e) transfer of plant from another Department
  - (f) a gift, aid or loan from any Government, organization or individual.
- 1503** In a Department working under the Unallocated stores system the cost of all plant shall be debited in the first instance to the Unallocated Stores Account. As soon as the plant is received, it shall be cleared from the Unallocated Stores Account and charged to the appropriate expenditure Head. For departments operating under Allocated Stores only, the cost of the plant shall be debited directly to the appropriate expenditure Head. Irrespective of the manner of acquisition all plant shall be taken on ledger charge.
- 1504** An Inventory of Plant and Machinery shall be kept at the Headquarters of each Department which has plant. Supplementary Inventories of Plant and Machinery shall be kept at the Regional and District Offices of the Department. The Headquarters Inventory shall record all plant and machinery charged to or transferred to the Department and also show where the plant is located. The Regional and District Inventories shall show the department's plant and machinery in the region or district. Purchases made by Regional and District Offices shall immediately be notified to the Head Office for inclusion in the Departmental Plant Inventory.
- 1505** It shall be the responsibility of the Head of Department to nominate a responsible officer to maintain records pertaining to all plant and machinery as described in these regulations.
- 1506** A Departmental Plant Census shall be conducted at the end of each financial year to update the Plant Inventory.
- 1507** All departments shall prepare their updated Plant and Machinery Inventory as at the end of the financial year and submit the Inventory to the Director of Supply, with a copy to time specifying the manner and form in which the Plant Inventory shall be submitted.
- 1508** Departmental Plant Inventories shall be collated by the Supply and Stores Inspectorate which will be responsible for compiling a National Plant and Machinery Inventory. The Director of Supply shall have the powers:-
- (a) to question the exclusion of plant and machinery from the Departmental Inventory
  - (b) to verify the existence of :any item of plant and machinery allocated to a Department.
- 1509** Articles shall remain on charge in the Inventory of Plant and Machinery until authority is given for them to be written off or transferred to another Department. Thus the Inventory shall be a record of all articles of plant and machinery on charge to the Department concerned.

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- 1510** Every Department shall keep a Provisional Plant and Machinery Register to record serially all items of plant and machinery for which advance payments are made. Each item of plant or machinery on order shall be given a provisional plant number, a new series being started at the beginning of each financial year. The provisional plant number or numbers shall be written on all copies of the Payment Voucher on which the advance payment for the plant or machinery is to be made. Extra copies of these vouchers shall be kept by the Department and made available for inspection by staff from the Audit Service or Supply and Stores Inspectorate.
- 1511** Every item of plant or machinery shall have a Departmental number allocated to it on receipt.
- 1512** A file shall be opened for each major item of plant or machinery and all correspondence including papers which deal with expenditure relating to it shall be kept in the file. The file shall bear the departmental plant number.
- 1513** The departmental plant number shall be clearly and conspicuously written on the item of plant or machinery for easy identification.
- 1514** No item of plant or machinery shall be subjected to unauthorized use.
- 1515** The Director of Supply shall have the right to question the propriety of the use of any item of plant and machinery and it shall be the responsibility of the Head of Department to answer queries raised by the Director of Supply.
- 1516** Where in the opinion of the Director of Supply a Head of Department has not provided satisfactory reasons for the way in which an item of plant or machinery has been used he may direct that it stop being used in that way. Alternatively or if his directions are not complied with, he may report the matter to the Principal Secretary, Ministry of Finance, who shall take such action as he may consider desirable, including, if necessary, disciplinary action under the Civil Service (Interim) Regulations, 1960, and steps to effect recovery of any loss sustained by the government as a result of the improper use of the plant or machinery.
- 1517** If a Department persistently fails to comply with the regulations contained in this Chapter the Director of Supply shall report the matter to the Director of Budget who shall withhold further release of funds to the Department for the procurement of plant and machinery until he is satisfied, after consultation with the Director of Supply, that the the Department has taken step to remedy the situation.
- 1518** The Director of Supply shall co-ordinate all activities in connection with the standardization of Government plant and machinery and advise the Government on standardization policies
- 1519** When the Government has established a standardization policy for any range of plant and machinery no officer shall make a direct purchase of plant or machinery that does not fall within the standardized range unless he has obtained the prior written approval of the Ministry of Finance. Applications for such approval should be submitted to the Director of Supply.
- 1520** In the event of any defect or breakdown of plant or machinery, an immediate report shall be made to an officer authorised by the Head of Department to receive such reports, and he shall be responsible for making arrangements for its early repair.
- 1521** All repairs and maintenance of plant and machinery shall be undertaken in the

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Department's own workshop, if one is available, or in another Government or state owned workshop if this can be negotiated. When any of these workshop facilities are not available the repair may be carried out at any workshop which is included in the list of recognised workshops published from time to time by the Ministry of Finance.

- 1522** A request to any of the listed workshops for the repair or maintenance of an item of plant or machinery shall be made by means of a Departmental Purchase Order, which shall in all cases be supported by a written estimate of the cost of repairs or other work required, signed by a manager or a supervisor of the workshop. The officer who signs the certificate of satisfactory completion of service must satisfy himself that the work has in fact been satisfactorily performed.

### **Cannibalization of Plant and Machinery**

- 1523** Cannibalization shall be interpreted to mean the dismantling of one of a number of similar machines to provide spare parts for the repair of the others. Partial cannibalization involves the temporary removal of one or two parts from a machine to repair another one, usually with the hope of replacing the removed parts when replacements become available.
- 1524** Items of plant or machinery which are required to be cannibalized shall be submitted to a Three-Man Board of Survey as in Regulation 1104(e) and their write-off shall be subject to approval as in Regulation 1108(c): other procedures set out in Chapter 11 of these Regulations concerning the write-off of stores shall apply.
- 1525** Items of plant and machinery which have not been properly written off shall not be cannibalized.
- 1526** Cannibalization shall be carried out only in Departmental workshops appropriate for handling the type of machinery or by arrangement with another Government Department or State Corporation that has the requisite workshop facilities. Cannibalization shall not be carried out in any other workshop without the prior approval of the Director of Supply.
- 1527** Each of the serviceable parts removed from the cannibalized item of plant or machinery shall be entered in a Surplus Store Ledger at a valuation equivalent to 25% of either the open market price or the unit price of the item in the ledger, whichever is the higher.
- 1528** The storage, care, preservation and issue of these parts shall follow the same procedures as for other stores.
- 1529** Those portions of a cannibalized item of plant, or machinery, which cannot be used for the repair of similar items, shall be treated as scrap and disposed of in a manner approved by the Head of Department. The Director of Supply and the Auditor-General shall be notified of the disposal of this scrap.
- 1530** Partial cannibalization of items of plant and machinery is not permitted except that where, in the opinion of the Head of Department or the Engineer in charge of a workshop, a minor part from one unserviceable item of plant or machinery can satisfactorily rehabilitate another unserviceable item of plant or machinery the part may be removed from the former for the repair of the latter. The removal of any part shall be supported by a Stores Requisition signed by the Head of Department or Engineer in Charge.
- 1531** A partially cannibalized item of plant may not be subjected to further partial

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cannibalization. It shall either be repaired for use or written-off for disposal or cannibalization if the required parts cannot be procured. Quarterly reports shall be submitted on partially cannibailized plant and machinery written-off.

**1532** Partial cannibalization shall not be carried out in a private workshop.

**1533** Except with the prior approval of the Principal Secretary, Ministry of Finance, Government plant or machinery may not be hired out for use by any person or organisation other than that to which the plant is allocated. In all cases where the Principal Secretary, Ministry of Finance gives approval for the hire of plant he shall state the conditions (including charge rates) under which the machinery may be hired out, and the revenue classification to which the proceeds shall be credited.

## STORES REGULATIONS 1984

### CHAPTER 16

#### GOVERNMENT VEHICLES

- 1601** Chapter 15 of these Regulations shall apply to all Government vehicles.
- 1602** Except where the Director of Supply has approved an exemption all vehicles shall bear visible printed marks "Government of Ghana" and the name of the Ministry, or Department.
- 1603** Every Department maintaining vehicles shall appoint an officer not below the rank of Senior Executive Officer or an officer of equivalent grade to be responsible for controlling the running of Government vehicles in the department. Where a fleet of 20 or more vehicles is maintained a qualified Transport Officer shall be appointed to take charge of the fleet.
- 1604** A vehicle Log Book shall be maintained for each vehicle and shall always be carried on the vehicle. Journeys undertaken shall be recorded and full particulars of receipts of fuel, oil and lubricants shall be entered up daily in the Log Book by the driver. Recordings in the Log Book shall be made in duplicate. All journeys recorded in the Log Book shall be certified by the officer using the vehicle.
- 1605** At the end of each month the rate of fuel consumption shall be computed in kilometres per litre and recorded in the Log Book. The original sheet in the Log Book shall be detached and submitted to the officer in charge of transport, who shall file it, after satisfying himself concerning the rate of consumption and certifying that the journeys performed have been authorized. Unauthorized journeys shall be queried and if no satisfactory explanation is given the users shall be required to pay for the journeys at the approved local rates.
- 1606** When it is observed that the rate of fuel or oil consumption has increased significantly the vehicle shall be thoroughly examined by a qualified technician and measures taken to correct the fault.
- 1607** Government vehicles shall be subject to checks by officers of the Auditor-General's Department and the Supply and Stores Inspectorate.
- 1608** Government vehicles shall be parked in garages provided for them at the close of work. Vehicles on duty outside their stations shall be parked at the nearest Police Station or such other safe place as may be ordered by the officer using it. Government vehicles, except those assigned to Duty Post Officers shall on no account be kept at private residences.
- 1609** Subject to the provisions of Regulation 1614 Government vehicles shall be driven only by officially employed drivers.
- 1610** A driver on duty shall not:-
- (i) Permit any unauthorized person to drive his vehicle
  - (ii) Deviate from the shortest route to his destination.
  - (iii) Consume alcoholic liquor while he is in charge of a vehicle. Contravention of this order shall render him liable to instant dismissal.
  - (iv) Carry unauthorized persons or goods on the vehicle.

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- 1611** Subject to the provisions of Regulation 1613 Government vehicles shall be used by officers only when travelling on duty or on official journeys.
- 1612** Officers to whom Government vehicles are allocated are responsible for ensuring that no unauthorized persons or goods are carried on them, and that the vehicles are used solely for the purposes for which they are intended.
- 1613** A Head of Department may authorize the use of a Government vehicle by an officer of his Department for his personal use provided that the officer has applied in writing stating the reason for the journey and the time for which the vehicle is required. All distances run for private purposes shall be recorded in red ink in the vehicle Log Book and the officer who uses the vehicle shall pay for its use at the approved local rates.
- 1614** An officer may not drive a Government vehicle unless the following conditions are satisfied:-
- (i) the driver is ill, or absent for an unexplained reason;
  - (ii) no relief driver is obtainable within a reasonable time;
  - (iii) the officer is in possession of a current Ghana driving licence covering the particular type of vehicle;
  - (iv) it is necessary to use the vehicle.
- 1615** Officers in charge of vehicles are responsible for ensuring that the vehicles are serviced regularly.
- 1616** Any accident involving a Government vehicle must be reported to the Police immediately by the driver in charge of the vehicle and thereafter to the officer in charge of the Departmental vehicles, who will also report immediately to the Head of Department.
- 1617** If the vehicle becomes unserviceable for more than five working days, the procedure set out in Financial Regulation 709 shall be followed and the Attorney-General shall be notified.
- In other cases the Head. of Department shall immediately cause an Accident Report Form 'A' to be completed. The original shall be forwarded to the Principal Secretary, Ministry of Finance, and copies of the form distributed to:-
- (a) The Auditor-General.
  - (b) The Attorney-General.
  - (c) The Director of Supply.
  - (d) The Principal Secretary of the Ministry concerned.
- 1618** In any cases not being dealt under. Financial Administration Regulation 709 the Head of Department shall, while enquiry proceedings are continuing prepare quarterly progress reports on Accident Report Form 'B' in quintuplicate and distribute them as in Regulation 1617.
- 1619** A tool list shall be kept on the vehicle.
- 1620** Copies of this chapter of the Regulations shall be issued to all drivers and officers affected.

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### CHAPTER 17

#### FURNITURE

- 1701** Pool quarters will be provided with furniture by the Public Works Department.
- 1702** Ministries and Departments requiring furniture for institutional quarters, offices or other buildings will obtain requirements by:-
- (a) requisitioning from the Public Works Department unallocated stores; or
  - (b) arranging with the Public Works Department for its manufacture, if the requirement cannot be met as in (a) above; or
  - (c) Departmental Purchase, if the requirement cannot be met as in either (a) or (b) above.
- 1703** Government furniture shall not be issued to private buildings without the prior written approval of the Principal Secretary, Ministry of Finance.
- 1704** The Public Works Department shall be responsible for maintaining the necessary records in respect of furniture issued by it to pool quarters.
- 1705** The maintenance of the necessary records in respect of furniture issued to quarters, other than pool quarters and to offices and other buildings shall be the responsibility of the Ministry or Department to which the furniture allocated.
- 1706** The following records shall be maintained:-
- (a) A furniture ledger in inventory form.
  - (b) An inventory to be retained in the quarters, office or building supplied with Government furniture.
  - (c) A store ledger for furniture returned for repairs.
  - (d) A store ledger for furniture returned as unserviceable.
- These records will form a complete record of the receipt and and issue of each article of furniture and the numbers and dates of the relevant issue vouchers.
- 1707** The officer responsible for maintaining furniture records shall check all articles of Government furniture in a building when it is being vacated, He shall report any discrepancies and obtain in writing an explanation from the officer vacating the building  
Excesses declared shall be transferred to stock, and Loss Form 'A' shall be issued for any deficiencies found.
- 1708** Officers are expected to take good care of the furniture in their quarters and offices. Any furniture that becomes unserviceable other than through normal wear and tear shall be treated as a loss and dealt with in accordance with the provisions of part XIII of the Financial Administration Regulations. An annual check shall be made of all furniture on charge to Departments. Arrangements for this will be made by Heads of Departments or by an officer deputed by them for the purpose.
- 1709** Furniture which is returned for repair shall be entered in a separate store ledger, and separate sets of store receipt and issue vouchers shall be used for this purpose.
- 1710** Furniture which is returned as unserviceable shall be taken on charge in a separate store

## STORES REGULATIONS 1984

ledger. Thereafter action shall be taken in accordance with Chapter 11 of these Regulations.

**1711** Government furniture shall in all cases be marked for purposes of easy identification.

**1712** Government furniture shall not be transferred from one building to another without the prior authority of the departmental officer responsible for maintaining furniture records.

## STORES REGULATIONS 1984

### CHAPTER 18

#### HANDING OVER STORES

- 1801** The following procedures shall be adopted in the handing over of Government Stores.
- 1802** The stores shall be checked and compared with the balances shown on the P.S.C.A. cards and, if no discrepancies are found the outgoing officer and the incoming officer shall sign a Handing Over Certificate (Form SMM 18) in quadruplicate to that effect. The original of the certificate shall be forwarded to the Head of Department, the second copy shall be filed by the officer in charge and the third and fourth copies shall be retained by the incoming and outgoing officers respectively.
- 1803** In the event of there being any excesses or deficiencies, the Discrepancy Certificate (Form SMM 19) shall be completed in quadruplicate by the officer taking over the stores and signed by both the outgoing and incoming officer. A copy of this certificate, endorsed as appropriate, and distributed as in Regulation 1802.
- 1804** Where the circumstances are such as to preclude the attendance of the outgoing officer a Three-Man Board of survey shall be appointed to superintend the handing over. The Board shall prepare the certificate (Form SMM 18) in triplicate.. In the event of there being any discrepancies, the Discrepancy Certificate (Form SMM 19) shall also be completed in triplicate.
- 1805** The incoming officer shall be present throughout the proceedings of the Board. On completion of its survey, the Board shall hand over the stores to the incoming officer and sign the Handing Over and Discrepancy Certificates in triplicate, on behalf of the outgoing officer. The originals of both certificates shall be forwarded to the Head of Department, one copy shall be filed by the officer in charge of the stores and the triplicate retained by the incoming officer.
- 1806** The outgoing officer shall be responsible for all deficiencies reported at the handing over and the incoming officer shall be responsible for all deficiencies not reported but subsequently discovered.

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### CHAPTER 19

#### STORES INSPECTION AND VERIFICATION

- 1901** A continuous inspection of all Government Stores shall be carried out by staff of the Supply and Stores Inspectorate, Ministry of Finance, who shall at all times be entitled to have access to all Government Stores for the purpose of this inspection.
- 1902** All officers in charge of Stores shall give the Inspectorate staff every facility for inspecting the relative store ledgers, store vouchers, indents, Departmental Purchase Orders and other store documents.
- 1903** The Inspection team will be expected to determine the general efficiency of the store operation, including the level of house-keeping, accommodation, preservation, control of records and documentation, departmental purchasing and indenting practices, stock control and stock discrepancies, extent of shortages and surpluses, follow-ups on claims, turn-over and activity rates and other matters pertaining to stores.
- 1904** All instances of stock discrepancies shall be entered on the Discrepancy Certificate and signed by both the Inspection Officer and the Storekeeper in charge of the Stores.
- 1905** After every inspection a stores Inspection Report shall be sent to the Head of Department concerned. Where deficiencies are included a copy shall be sent to the Auditor-General.
- 1906** On receipt of every Report the Head of Department shall within one month send to the Director of Supply, with a copy to the Auditor-General, his explanation of any deficiencies included in the Report
- 1907** If the Director of Supply considers that a Head of Department's explanations of deficiencies are acceptable in full, he shall address to him a letter, with a copy to the Auditor-General, informing him to this effect. On receipt of such a Letter, the Head of Department shall cause the necessary adjustments to be made in his books, quoting the letter as his authority, and the Report shall then be regarded as closed.
- 1908** If however the Director of Supply considers that a Head of Department's explanations of deficiencies are either wholly or in part unacceptable, he shall address to him a letter informing him accordingly and shall send a copy of his letter to the Auditor-General. On receipt of such a letter, the Head of Department shall cause loss action to be initiated in respect of the deficiencies, as prescribed in Part XIII of Financial Administration Regulations.
- 1909** Stores will, if possible, be closed while a Stores Inspection is being held and no issue will be made without the sanction of the Inspection Officer in charge, who will countersign all vouchers in respect of issues authorized by him. Stores may not be received into store or taken on ledger charge during the inspection without the knowledge of the Inspection Officer in charge.
- 1910** During the course of a Stores Inspection, the Storekeeper shall be present to assist the Inspection Officers.
- 1911** All excesses found by Stores Inspection Officers or in the course of departmental stock-taking shall be taken on charge.
- 1912** Reports from Stores Inspections shall form part of the basis for the evaluation of the performances of Stores personnel. When the Director of Supply considers that an

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Inspection Report indicates that an officer has been guilty of serious negligence by making purchases at unreasonably high prices or in quantities far in excess of stock control requirements or by allowing a large quantity of stores to deteriorate he shall bring the matter to the notice of the officer's Head of Department with a request that the latter institute disciplinary proceedings against the officer concerned. If the Head of Department fails to take action, the Director of Supply shall bring the matter to the notice of the Public Services Commission.

## STORES REGULATIONS 1984

### APPENDIX

#### DELIVERY OF BULK PETROLEUM PRODUCTS

- |   |            |   |
|---|------------|---|
| <b>Responsibility of Heads of Departments:</b>    | <b>P.1</b> | The Head of a Supply organisation responsible for the storage of bulk petroleum products shall be directly responsible for ensuring that the products are properly delivered at the depots.   |
| <b>Responsibility of Storekeepers:</b>            | <b>P.2</b> | <p>The store officer in charge of underground fuel installations shall at all times be present during delivery of bulk petroleum products by the Contractor and this responsibility shall not be delegated.</p> <p>Storekeepers will be held responsible for any discrepancies detected after discharge of the products. If circumstances are such as to preclude the presence of the storekeeper, the head or local head of department shall appoint three independent officers including one Senior Officer to supervise delivery of the bulk products.</p> |
| <b>Acceptance of Product:</b>                     | <b>P.3</b> | When a tank truck arrives at a delivery point, the storekeeper shall check all invoices to make sure that they are addressed to the correct consignee and that the quantity stated therein agrees with the order placed for the product. If part load is being delivered, he shall examine other Invoices. He shall dip the underground tank to ascertain the quantity of fuel in the tank.   |
| <b>Checks on quantity loaded at the refinery:</b> | <b>P.4</b> | The tank truck shall be parked on a level surface to ensure true product levels in each compartment, and all compartments previously discharged shall be inspected to ensure that they are truly empty.   |
| <b>Inspection of Seals:</b>                       | <b>P.5</b> | All inlet and outlet seals on the tank truck shall be carefully examined to ensure that they are in sound condition. Serial numbers on the seals shall be compared with those stated on the invoices covering consignments to be discharged. If any seals are found to have been tampered with, the facts shall be recorded on the dispatch notes and reported immediately to the senior officer in charge of stores or in his absence, any senior officer, who shall report to the nearest representative of the petroleum company concerned.                |
| <b>Breaking of Seals:</b>                         | <b>P.6</b> | Seals on manhole covers of compartments assigned to the receiving organisation shall be broken to check the levels of product which under normal conditions should be on the arrow of the ullage bar disc or slightly above it.   |

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- Quality Checks:**     **P.7**     If after breaking the seals the product is found to be at the ullage bar in all the compartments allocated to the receiving organisation or department, then in order to ascertain that the correct product is delivered, a few litres should be run off from the outlet points into a suitable container for examination before the whole consignment is discharged into the underground tank. There must be a check for presence of water also; and should water be found in the product it must be drained and if the quantity recorded is more than five litres, it must be recorded as shortage against the transporter and the driver requested to acknowledge. If contamination is suspected the product shall be rejected and a report made through the fastest means of communication to the nearest Regional Office of the petroleum company concerned for appropriate action.
- Discrepancies:**     **P.8**     If after breaking the seal the product is found below the ullage bar, in any of the compartments, the product shall be tested; for quality and water-content as in Regulation, P.7 above.. If the product is found to be of the right quality, then the receiving organisation shall top the compartment affected with its own product until the required level is reached. The number of litres used in topping up the compartment shall be recorded on all copies of the invoices, treated as, shortage and the driver requested to acknowledge
- Discharging the Product into the Receiving Tank:**     **P.9**     The receiving storekeeper shall ensure, that the delivery hose is connected from the appropriate compartment to the correct tank. It is the duty of the driver of the tank. truck to open the relevant discharge valve. Should any leakage occur during discharge, the driver should stop immediately and rectify the cause of the leakage before continuing  
The driver must remain on duty during discharge.
- After Discharge:**     **P.10**     The receiving storekeeper and the driver will make sure that compartments, from which products are received are completely emptied. The driver must give the tank truck one or two turns at the discharging point and then drain the pipe lines. In case of part load supplies, compartments which are supposed to have been discharged previously should be inspected to ensure that they are still empty.
- Signing of Invoices:**     **P.11**     The covering invoices shall be signed only after the product discharged has been received in good condition and in correct quantity. If discrepancies are detected a clean receipt must not be given. The invoices must be qualified with the appropriate remarks, which the driver shall acknowledge. The driver's times of arrival and departure shall be noted on all copies of the invoices.