



REPUBLIC OF CYPRUS

**GOVERNMENT STORES
REGULATIONS**



TREASURY OF THE REPUBLIC

ACCOUNTING AND FINANCIAL SERVICES DIRECTORATE

CONTENTS

	Instruction No.
DEFINITIONS	1
GENERAL	2 - 12
Classes of stores	2
Allocated Stores	3
Unallocated Stores	4
Stores on Inventory or Register charge	5
Erasures and Alterations	6
Audited figures and green ink	7
Proper Stock Control	8
Duties of Head of Department	9
Duties of Storekeeper	10
Empties	11
Officers to be conversant with Regulations	12
STORES LEDGERS	13-15
Stores Ledger	13
Loose-Leaf Ledgers	14
Keeping of Stores Ledgers	15
PROCUREMENT OF STORES	16-18
Central Buying Department	16
Common Use Stores	17
Purchase from Government Officials	18
PUBLIC CONTACTS PROCEDURES	19-59
Substituted by the Coordination of Procedures for Procurement Contracts (Works, Supply and Services) Law and the Regulations enacted under this Law	19 - 39
Abolished	40-42
Contracts for services or supplies	43
Assignment of contracts	44
Substituted by Part E – Inability to execute the Contract and Sanctions of the Regulations 115/2004	45
Register of contracts	46
Sale of stores	47
Substituted by Part D – Receipt of Supplies of the Regulations 115/2004	48
Recording of stores	49
Unallocated Stores	49(a)
Allocated Stores	49(b)
Stores presented to Government free of charge	49(c)
Transfers of stores	49(d)
Conversion of stores	49(e)
Unused stores	49(f)
Surpluses	49(g)
Immediate use stores	49(h)
Materials book, Gen. 100	49(i)
Government Clearing Office	50(1)
Imports through local agents	50(2)
Stores arriving at other Ports	51
Inspection of stores	52

Instruction No.

Stores to be accompanied by a Waybill	53	
Examination of packages	54	
Examination of goods received from overseas	55	
Quantity to be taken on charge, Allocated Stores	56	
Quantity to be taken on charge, Unallocated Stores	57	
Register of breakages	57	
Claims against Insurance Companies	58	
Claims against suppliers	59	
STOCK-TAKING		60-61
Annual Stock Verification	60	
Duties of Stock Verifier	61	
UNSERVICEABLE AND OBSOLETE STORES		62-74
Unserviceable or obsolete stores	62	
Valuation of stores put up for condemnation	63	
Submission of Condemned Stores Vouchers to Appropriate Board	64	
Duties of Boards of Survey	65	
Sales Area	66	
Approval of recommendations of Departmental Boards of Survey	67	
Approval of recommendations of Main Board of Survey	68	
Articles made of cast iron, aluminium brass or other valuable metals	69	
Condemned stores to remain on charge until write-off approved	70	
Proceeds from sale by Tender or Public Auction	71	
Destruction of condemned stores	72	
Articles which may not be sold	73	
Condemnation or replacement of mechanical plant	74	
LOSSES, DEFICIENCIES AND SURPLUSES OF STORES		75-82
Losses due to theft or fraud	75	
Stores Deficiency Vouchers	76	
Approval for write-off	77	
Surcharge	78	
Write-off in Allocated Stores	79	
Write-off in Unallocated Stores	80	
Surpluses in Allocated Stores	81	
Surpluses in Unallocated Stores	82	
REQUISITION AND ISSUE OF STORES		83-95
Requisitions and issues to be supported by vouchers	83	
Issue of stores for immediate use	84	
Issue of spare parts to workshops	85	
Sale of Allocated Stores	86	
Issues for private use	87	
Issues on Loan	88	
Issues of unused stores	89	
Receipt and Issues of part-used stores	90	
Donations to non-Government Institutions	91	
Authorisation to sign Requisitions	92	
Proper filling of Requisition and Issue Vouchers	93	
Instructions in preparing Stores Requisitions and Issue Vouchers	94	

	Instruction No.	
Tally cards	95	
WAYBILLS		96-98
Waybills	96	
Preparation of Waybills	97	
Waybills issued to contractors	98	
CONVERSION OF STORES		99-103
Conversion of stores	99	
Conversion within the same Department	100	
Conversion by Public Works Department	101	
Conversion by Private Co tractors	102	
Certification of Conversion	103	
HANDING AND TAKING OVER CERTIFICATE		104-107
Handing/Taking Over Certificate	104	
Preparation of Handing/Taking Over Certificate	105	
Officer leaving before relief	106	
Responsibility for Deficiencies	107	
STORES ON INVENTORY OR REGISTER CHARGE		108-112
Stores on Inventory or Register charge	108	
Control of stores on Inventory charge	109	
Annual Certificate of Inspection	110	
Control of tools, survey instruments etc. on Register charge	111	
Abolished	112	
UNALLOCATED STORES – ACCOUNTING PROCEDURE		113-117
Accounting Procedure	113	
Valuation of Receipts and Issues	114	
Stores Ledgers	115	
Reconciliation of Stock Valuation List with Unallocated Stores Advance Account	116	
Profit from rounding-up	117	
GOVERNMENT PLANT, MACHINERY, FURNITURE AND EQUIPMENT		118-129
Furniture and Equipment Supply	118	
Registers	119-122	
Vehicles	123-127	
Government Vehicles and Machinery Repairs	128-129	

DEFINITIONS

1. Every word or term used in these Regulations has, unless the context otherwise requires, the same meaning as that given to it in the Financial Administration Law.

“Head of Department” means the Director-General of a Ministry, Heads of Independent Offices, Heads of Departments and District Officers.

“Main Departmental Store” means the Ministerial or Departmental Stores from which Divisions or Outstations draw their requirements.

“Stores” have been classified as “Major or Minor” by the Council of Ministers in 1962. Amendments and re-classifications are authorised by the Minister of Finance.

“Store Keeper” in any Government Official having in his charge or custody Government Stores.

“Stores on Ledger Charge” are allocated and unallocated stores taken on charge in a ledger.

“Officer” means a Public Officer as defined in the Public Service Law and includes a Casual Assistant or a contract Officer.

GENERAL

2. Government stores are divided into three categories namely:

Classes of stores

(a) Allocated Stores, the cost of which is charged direct to an appropriate vote

(b) Unallocated Stores, the cost of which is charged to an advance account and

(c) Stores on Inventory or Register Charge.

3. Allocated Stores, are stores the cost of which is charged direct to an appropriate vote for use by a Department. For control purposes quantity records only are required to be kept. The Accountant-General may, however, direct that certain Departments keep both quantity and financial records of their allocated stores.

Allocated Stores

4. Unallocated Stores, are stores purchased in bulk by the Director of the Department of Stores for use by other Departments. The cost of the stores is charged to an advance account called “Unallocated Stores, Advance Account” controlled by the Director of the Department of Stores. Both quantitative and financial records should be kept for control purposes.

Unallocated Stores

5. Stores of a capital nature, such as plant, machinery, vehicles, office and house furniture and equipment, books etc., excluding consumable stores, should be recorded in appropriate Registers.

Stores on Inventory or Register charge

6. No erasures are permitted in books of account and on other financial records or store records. Should it be necessary to make any alterations, the incorrect entries should be struck out neatly, but not obliterated and the correct entry inserted and initialled by the officers making the correction. Officers are strictly forbidden to alter audited figures without the express permission in writing of the Auditor-General or to alter any figure on a voucher without reference to the signatories, whose initials to the alteration should be obtained.

Erasures and Alterations

7. Officers, other than those employed in the Audit Office of the Republic, are not permitted to use green ink or green pencil in account books, or vouchers, or on any other records of an accounting nature.

Audited figures and green ink

8. Stores represent cash, and the utmost economy in their use, and accuracy in all transactions

Proper

relating to them, is essential. To avoid unprofitable lock-up of Government funds, stocks must be kept to the minimum necessary for the efficient conduct of the Department's work.

*Stock
Control*

Every Government Officer is personally and peculiarly responsible for Government property under his control.

9. The following are the duties of a Head of Department in connection with the stores under his control:

*Duties of
Head of
Department*

- (a) to ensure that Stores Regulations and instructions are strictly observed,
- (b) to ensure that replies are given to Treasury and Audit observations. If under any circumstances a reply within the period of two months is not possible, the Auditor-General and the Accountant-General, as the case may be, should be informed of the reasons for the delay,
- (c) to supervise the transactions of the officers authorised by him to sign vouchers on his behalf. The Accountant-General and the Auditor-General must be informed of all such authorities, by forwarding to them form F.257 duly completed; withdrawal of any authority should be notified to the Accountant-General and Auditor-General in writing,
- (d) to ensure that all stores purchased are actually received and taken on charge,
- (e) to arrange for occasional visits of inspection to the stores, at least once in each calendar year, by himself or by a representative in order to ensure that Storekeepers carry out their duties as laid down in Stores Regulations. The inspecting officer should record in the front of the ledgers his initials and date of inspection. The results of the inspection should be notified to the Director of the Department of Stores, the Accountant-General and the Auditor-General,
- (f) to render annually, a certificate of inspection of stores on inventory or register charge as provided under Stores Regulation 110,
- (g) to ensure that stores are not allowed to suffer deterioration from any preventable cause,
- (h) to ensure that overstocking of any particular item is avoided,
- (i) to see that adequate fire-fighting appliances as approved by the Chief Fire Officer are installed in the store premises, that they are maintained in good working order and are readily available for emergencies, and that watchmen and staff are instructed in their use,
- (j) to arrange for the periodical examination by an Inspector of weights and measures, as provided under the Weights and Measures Law, of all scales, weights and measures used in the store and
- (k) to inform the Auditor-General of the Republic, the Accountant-General and the Director of the Department of Stores of any changes, additions or abolitions of Stores operating in his Department.

*Duties of
Storekeeper*

10. It is the duty of the Storekeeper:

- (a) to see that the store-rooms are kept clean, properly ventilated and in good condition and that the stores are well arranged and easy of access,
- (b) to inspect the stores and immediately to report to the Head of the Department concerned any case of loss, leakage, damage or deterioration,
- (c) to report half-yearly in writing to the Head of Department concerned of any obsolete or unserviceable stores,
- (d) to examine frequently the locks of doors and fastenings of windows; he will not permit the store-rooms to remain unattended when open for any purpose and will be solely responsible for the keys of all store-rooms and buildings and will not delegate the duty of locking up the rooms to any unauthorised person,
- (e) to see that stores are properly stored, frequently examined and adequately protected. In particular, clothing and other stores subjected to deterioration by dampness or insects should be frequently examined and not be placed on the floor. Fluids contained in tins or drums should, whenever possible, be stored off the ground to enable leakage to be readily detected. No cement should be kept in store for more than four months, and bags should be stacked not higher than ten bags high. Part-worn and stores for condemnation should be kept separately from unused stores,
- (f) to see that all stores of highly inflammable or explosive nature are kept in a separate store-room,
- (g) to see that issues are made from old consignments of stores before issuing new consignments. Special care should be taken to ensure that drugs are not allowed to expire through lapse of time; such drugs should be frequently reviewed,
- (h) to see that tally cards are properly kept for each item of stores and placed on or near the respective item and
- (i) to see that notices prohibiting smoking are prominently exhibited within the store premises.

11. The Storekeeper will be responsible for the safe custody of all empty cases, drums, tins and packing materials that may be of any value. Quantity records in respect of such items should be kept.

Empties

12. It is the duty of all Officers to make themselves conversant with the Stores Regulations. Ignorance will not be accepted as an excuse for non-compliance, nor for loss of stores which may result from failure to observe the provisions of these Regulations.

*Officers to be
conversant
with
Regulations*

STORES LEDGERS

13. Receipts and issues of stores will be recorded in the Ledger prescribed stores ledger. Special ledgers i.e. cards or forms may only be introduced with the authority of the Accountant-General.

*Stores
Ledger*

14. If loose-leaf stores ledgers are in use, Heads of Departments are required to see that adequate precautions are taken for the custody and issue of ledger sheets, and for the custody and use of the binder keys. The following procedure should be adopted:

*Loose-Leaf
Ledgers*

- (a) The appropriate loose-leaf ledger sheets, must be requisitioned from the Accountant General. Form F.123, for Unallocated Stores, is provided by the Accountant General consecutively numbered, but form Gen. 28A, for Allocated Stores, must be consecutively numbered by the receiving Department. Unused loose-sheets must be recorded in consecutive numbers in a loose leaf register and kept under lock and key in a safe place by an Officer other than the storekeeper or the Officer responsible for writing up the ledger; on their issue the receiving Officer should sign in the loose-leaf register. The register should be drawn up as per Appendix "A".
- (b) Only sheets as are actually in use are to be kept in the binder. Completed or dead sheets when audited shall be withdrawn from the ledger and be kept under safe custody for a period of not less than 5 years, when authority may be sought for their destruction in accordance with Financial Instructions.
- (c) The key to the binder must be kept by the Officer responsible for the custody of unused loose sheets.

15. The following instructions for keeping stores ledgers shall be observed:

*Keeping of
Stores Ledgers*

- (a) The headings or descriptions of articles will be arranged alphabetically or numerically as appropriate. Except where self indexing ledger cards or loose-leaf sheets are used the ledger will be indexed so as to permit ready reference to any particular article in the store.
- (b) At the top of each column of the ledger, or folio if there will be a separate one for each article, the unit of quantity will be shown as well as the maximum and minimum permissible stock, and the stores will be taken on charge and issued in that unit, or recognisable fractions of that unit.
- (c) Receipts and issues should be recorded in the ledger on the day of their receipt or issue.
- (d) Used articles returned to stores for reissue must be recorded in a separate ledger, to be known as Part-Worn Stores Ledger.
- (e) When not in use the ledgers should be kept under lock and key in a safe place.
- (f) The Stores Ledgers must be closed and balanced on 31st December in each year and whenever a survey or handing over takes place.

PROCUREMENT OF STORES

16. The Unallocated Stores are controlled by the Director of the Department of Stores, and they have been established in order to serve as the Government's Central Buying Department. All stores,

*Central
Buying
Department*

commonly used by Departments, will be purchased by the Director of the Department of Stores and kept in Unallocated Stores. Departments should draw their requirements from the Unallocated Stores. It is the responsibility of Heads of Departments to advise the Director of the Department of Stores of their requirements soon after the enactment of the Budget Laws.

17. When stores are not available at the Unallocated Stores purchases may be made from the open market provided the respective local purchase orders are stamped by the Department of Stores, to the effect that the articles are not available for issue or unless the Ministry or Department concerned can show to the satisfaction of the Accountant-General that there were exceptional circumstances justifying the direct purchase. *Common Use Stores*

18. Purchases of stores etc. from Government Officials by Departments must receive the prior sanction of the Ministry of Finance. *Purchase from Government Officials*

PUBLIC CONTRACTS PROCEDURES

Regulations **19 to 39** have been substituted by the Coordination of Procedures for Procurement Contracts (Works, Supply and Services) Law and the Regulations enacted under this Law.

Regulations **40 to 42** have been abolished.

43. In the case of a contract for services or supplies, the Head of Department must enter into a formal agreement with the successful tenderer, and supply the Accountant-General, the Auditor-General and the Director of the Department of Inland Revenue with a copy as soon as it is signed. *Contracts for services or supplies*

44. Main contractors who may assign the contract either wholly or partly to sub-contractors should be required by a special proviso in the contract agreement to ensure that subcontractors observe the terms of the contract. *Assignment of contracts*

It should be made clear in the contract agreement main contractor remains wholly responsible towards Government for the proper execution of the work.

Regulation **45** has been substituted by Part E – Inability to execute the Contract and Sanctions of the Regulations 115/2004. *Breach of contracts*

46. A Register of Contracts shall be kept for the purpose of controlling the quantities of materials and/or services requisitioned under each contract. *Register of contracts*

47. The sale of stores the value of which is up to £200 will be effected through quotations. If their value exceeds £200 their disposal should be made through the tendering procedure. *Sale of stores*

Regulation **48** has been substituted by Part D – Receipt of Supplies of the Regulations 115/2004.

49. Stores shall be taken on charge only after they are received as follows: *Recording of stores*

- (a) In the case of Unallocated Stores L.P.Os will be summarised on Receipt Voucher No. B (Form Gen. 19) and the posting to the store ledger will be made from this document. *Unallocated Stores*

When, however, an order is executed piecemeal, e.g. a quantity of pipes is delivered in 10 truck-loads, the recipient will sign the supplier's waybill and retain one copy; when the delivery of these stores is completed, the total quantity received as per the supplier's receipted waybills will be compared with the total quantity ordered, and if correct, the relevant L.P.O. will be signed by the recipient officer. The supplier's waybills will be attached to the relevant L.P.O.

- (b) Stores received should be recorded in the Stores Ledger through an L.P.O. *Allocated Stores*
- (c) Stores delivered to Government free of charge should be recorded in the Store Ledger through a Departmental Receipt voucher (Form Gen. 29). *Stores presented to Government free of charge*
- (d) Transfers from other stores should be recorded through a Stores Requisition and Issue Voucher (Form Gen. 32B or 32A). *Transfers of stores*
- (e) Converted or manufactured stores should be recorded through a Conversion Voucher (Form Gen. 31). *Conversion of stores*
- (f) Unused, part-used or salvaged stores returned should be recorded through a Departmental Receipt Voucher (Form Gen. 29). *Unused stores*
- (g) Surpluses found on physical stock takings should be recorded through a Surplus Stores Voucher (Form Gen. 30), *Surpluses*
- (h) Stores for immediate use need not be taken on Ledger charge. *Immediate use stores*
- (i) Materials received by foremen must be recorded in the Materials Foreman Book Gen. 100. *Materials Book, Gen. 100*

- 50. (1)** The Clearing Office of the Department of Central Stores must be provided with all relevant documents to enable the smooth and efficient clearing of all Government Stores arriving at the ports. These documents are the following: *Government Clearing Office*

- (a) Original Bill of Lading,
 (b) Copy of invoice in triplicate and
 (c) Exemption certificate Form C6C.

In cases where the importation of goods is free of any charge, Form C.12, Declaration for Goods Received Without Consideration, shall be used.

- 50. (2)** In the case of importation through local agents the Director of the Department of Stores collects all shipping documents and together with the exemption certificate they are sent *Imports through*

to the Clearing Office.

*local
agents*

51. Stocks arriving at a port where there is no Clearing Office will be cleared by a representative of the receiving Department.

*Stocks
arriving at
other Ports*

52. The Clearing Office does not supervise the discharge and it does not issue any receipt to the shipping agents. When, however, the discharge is completed, the Clearing Office must inspect all packages one by one. It is important that if any packages are damaged externally in any way, an examination should be made in the presence of Customs Officers and a Customs Certificate in respect of damages or short-deliveries should be obtained.

*Inspection
of stores*

53. The Clearing Office will forward the stores to the Department concerned accompanied by a waybill.

*Stores to be
accompanied
by a Waybill*

54. All packages received at store premises shall be opened and the contents examined within seven days from the date of receipt, unless for special reasons the Head of Department has given prior written permission to the Storekeeper for this period to be extended.

*Examination
of packages*

55. A Certificate of Examination shall be completed in respect of all stores received from overseas, and shall be attached to the relative receipt voucher. The form shall be signed by two responsible Officers appointed by the Head of Department to examine the stores as received, one of whom shall have no direct connection with the custody of the stores. In cases of deficiencies of £10 and over, four copies of the Certificate of Examination shall be forwarded to the Ministry of Finance for authority to write off; the write off of deficiencies of less than £10 shall be authorised by the Head of Department concerned.

*Examination
of goods
received
from
overseas*

56. The full quantity shown on the invoice of goods received from overseas shall be brought on charge in the Store Ledger, pending the approval of Government for a writing-off of goods short-delivered, or damaged.

*Quantity to be
taken on
charge,
Allocated
Stores*

57. In the case of Unallocated Stores, breakages or deficiencies found on receipt of stores will be cleared from the Ledger through a Stores Requisition and Issue Voucher (Form Gen. 32B) or through an adjustment voucher debiting Advances Departmental Claims and crediting Unallocated Stores Advance Account. When the claim is settled or the Ministry of Finance authorises the write-off of the loss the Advances Departmental Claims Account is cleared, any excess value received being credited to Revenue and any loss being written-off after obtaining the authority of the Ministry of Finance.

*Quantity to be
taken on
charge,
Unallocated
Stores*

Breakages in transit are entered in a " Register of Breakages" and twice a year cleared by Condemned Stores Vouchers.

*Register of
breakages*

58. Claims for breakages or shortages of stores supplied through local agents C.I.F. will be made against the Insurance Company or the Shipping Company Agents direct in accordance with the documents which the Head of Department has accepted. Claims for breakages or shortages of stores supplied on a C.I.F. basis must be made within the specified time limit stipulated in the

*Claims
against
Insurance
Companies*

Insurance Certificate, and a claim should be made simultaneously against the Shipping Company Agents if it is established that the ship is also at fault.

59. Claims can only be made against the suppliers if the damage or loss is due to inadequate packing, short supply of the stores, or the supply of the stores is not in accordance with the order placed or contract.

*Claims
against
suppliers*

STOCK-TAKING

60. All Major Stores shall be verified in full at least once a year by a duly appointed Stock Verifier; Minor Stores taken at random, but varying from year to year shall also be verified by test checks covering at least 10 per cent of such stores.

*Annual Stock
Verification*

61. The duty of the Stock Verifier is to make a physical stock taking of the stores and to compare them with the ledger balances and ensure compliance with these Regulations.

*Duties of
Stock
Verifier*

The Stock Verifier will prepare the Inspection Report, and any surpluses or deficiencies will be entered on (Form Gen. 37). The storekeeper concerned will sign the form indicating his acceptance of the surpluses or deficiencies.

The Inspection Report will be forwarded to the Head of Department, with copy to the Auditor-General and the Director of the Department of Stores. The Head of Department will reply to the observations of the Stock Verifier the soonest possible and in any case not later than two months.

UNSERVICEABLE AND OBSOLETE STORES

62. The Head of Department must ensure that his Storekeepers provide him half-yearly in writing of unserviceable or obsolete stores. Such stores will be inspected personally by the Head of Department or by a Senior Officer deputed by him, and if satisfied that they are unserviceable or obsolete, Condemned Stores Vouchers (Form Gen. 36), will be prepared in quintuplicate. Obsolete stores or serviceable stores surplus to requirements of Departments should be listed in separate Condemned Stores Vouchers:

*Unserviceable
or obsolete
stores*

(a) Replaced unserviceable spare parts over £100 should be taken on ledger charge in the Returned Part-used Stores Ledger. Reference should be made to the registration number and type of the vehicle or plant from which they were removed. Items of less than £100 should be kept separately and put up for condemnation in lots of scrap iron.

63. Stores put up for condemnation should be valued as follows :

*Valuation of
stores put up
for
condemnation*

(a) *Unallocated Stores:* at current ledger prices and

(b) *Allocated Stores:* (including stores on Inventory or Register charge) At original cost price or, where the original cost is not known, at 75 % of the prevailing market prices irrespective of the condition of the stores at the time of condemnation.

64. The Condemned Stores Vouchers will be submitted in Submission quadruplicate by the Head of Department to the relevant Board as under :

*Submission of
Condemned
Stores*

- (a) if the total value of each group of items (viz. chairs, tables e.t.c.) of store does not exceed £200 the Condemned Stores Vouchers will be submitted to an *ad hoc* Departmental Board of Survey consisting of at least three Officers, appointed specifically for this purpose by the Head of Department and
- (b) if the total value of each group of items exceeds £200 the Condemned Stores Vouchers will be submitted to the Main Board of Survey for Unserviceable Stores, appointed by the Ministry of Finance as follows:

Nicosia District

Board of Survey No. 1 (Medical Department – medicines only)

Veterinary Officer, Department of Veterinary Services	President
Accounting Officer, Department of Agriculture	}
Clerk, General Clerical Staff, Forest Department	} Members

Board of Survey No. 2 (Medical Department – Items other than medicine)

Senior Storekeeper, Department of Central Stores	President
Labour Officer, Department of Labour	}
Clerk, General Clerical Staff, Water Development Department	} Members

Board of Survey No. 3 (Forest Department, Public Works Department,
Water Development Department, District Officer)

Supervisor of Accounts, Treasury Department,	President
Storekeeper, 2 nd Grade, Department of Central Stores	}
Land Clerk, Department of Lands & Surveys	} Members

Board of Survey No. 4 (for all Ministries, Independent Offices and
Departments not referred above)

Executive Engineer, Public Works Department	President
Welfare Officer, Welfare Services Department	}
Commerce and Industry Assistant 3 rd Grade, Department of Commerce and Industry	} Members

Board of Survey No. 5 (Department of Veterinary Services)

Director Pharmaceutical Services	President
Analyst, General Laboratory	}
Commerce and Industry Assistant 3 rd Grade, Department of Commerce and Industry	} Members

Other Districts

Administrative Officer, District Office,	President
Accounting Officer, District Office	}
Customs Officer, Department of Customs and Excise	} Members
Clerk, District Court	}

Provided that proposals for the condemnation of motor vehicles, plant, machinery, mechanical, electrical, electronic and computer equipment and peripherals the value of which exceeds £200 shall be examined by the special board of technical survey provided under Stores Regulation 74. If the total value of each group of such items does not exceed £200 the Condemned Store Vouchers accompanied by a Certificate from the Electrical and Mechanical Service that they are uneconomical for further use will be submitted to an ad-hoc Departmental Board of Survey as provided in regulation 64(a).

65. The Boards of Survey shall make their recommendations after physical examination of the stores, within two months from the date of receipt of the Condemned Stores Voucher.

*Duties of
Boards of
Survey*

It is the duty of the Boards to confirm that the stores are unserviceable, obsolete or otherwise, and to report instances of damage or deterioration due to misuse, unfair wear or lack of proper maintenance. In their report the Boards shall make recommendations for the disposal of each condemned article by auction, destruction, or otherwise.

66. Sales area is the place at which unserviceable and obsolete stores duly condemned may be sent for public auction by Heads of Departments under these Stores Regulations. It is under the control of the Director of the Department of Stores. Condemned stores should be disposed of through the Sales Area, but the Boards may recommend their disposal on the spot. Government marks on stores for sale should be obliterated.

*Sales
Area*

All stores sent to the Sales Area should be accompanied by the relative Condemned Stores Voucher in triplicate. The Director of the Department of Stores should acknowledge receipt on all three copies and return one copy to the Head of Department and one to the Auditor-General.

67. The Head of Department is authorised to approve the recommendations of the Departmental Board of Survey. This authority for approval vests in the Head of Department personally and cannot be delegated. The Accountant-General or the Auditor-General may, however, challenge the decision of the Head of Department within fifteen days from the date of the dispatch of the relevant copies of the Condemned Stores Vouchers to them; it follows that Heads of Departments shall not implement their decision on these matters before the lapse of this time limit.

*Approval of
recommen-
dations of
Departmental
Boards of
Survey*

68. The Ministry of Finance on receiving the recommendations of the Main Board of Survey and after obtaining the views of the Accountant-General and the Auditor-General will notify the Head of Department whether or not the Board's recommendations are accepted.

*Approval of
recommen-
dations of
Main Board
of Survey*

69. All articles made of cast iron, aluminium brass or other valuable metals will be listed in separate Condemned Stores Vouchers and be submitted to the Board of Survey. The Board of Survey of such stores will recommend their dispatch to the Director of Electrical and Mechanical Services for further processing.

*Articles made
of cast iron,
aluminium
brass or other
valuable
metals*

70. Condemned Stores will remain on charge until recommendations of the Board have been duly approved.

*Condemned
stores to
remain on
charge until
write-off
approved*

71. The proceeds from sale at public auction should be credited to Revenue Head "Miscellaneous Receipts" Subhead "Sale of Stores". A detailed sales account will be attached to the receipt issued by the revenue collecting officer, and a duplicate attached to the relative Condemned Stores Voucher with a certificate, issued by the Director of the Department of Central Stores, in the following form :

Proceeds from sale by Tender or Public Auction

"I hereby certify that the following articles were sold by public auction in my presence on(date) and that the proceeds (£.....) less auctioneers' fees £were paid to the credit of Government Revenue under C.B. (folio) of (date)".

72. Condemned stores recommended for destruction shall be destroyed in the presence of two Senior Officers, other than the Storekeeper concerned, who shall sign a certificate in the following form :

Destruction of condemned stores

"We hereby certify that the following articles which were condemned by the Board of Survey on the (date) have been destroyed by (insert method of destruction) in our presence on the (date)".

The Certificate shall be attached to the Condemned Stores Voucher.

73. Articles from which Government marks cannot be removed or easily obliterated shall be destroyed and not sold.

Articles which may not be sold

74. Condemned Stores Vouchers for the Condemnation of motor vehicles, plant, machinery, electrical, mechanical, electronic and computer equipment and peripherals the value of which exceeds £200 should be submitted quadruplicate together with the inspection certificate issued by the Electrical and Mechanical Services to the Special Boards of Technical Survey appointed by the Minister of Finance as follows:

Condemnation or replacement of mechanical plant

- (i) The Board of Survey for motor vehicles, plant, machinery, electrical and mechanical equipment will consist of:
 - the Director of Electrical & Mechanical Service, or his representative as President,
 - one representative of the Accountant-General,
 - one Mechanical Engineer, Water Development Department and
 - one Executive Engineer, Public Works Department.
- (ii) The special Board of Survey for computer equipment and peripherals will consist of:
 - the Director of Information Technology Department or his representative as President,
 - one representative of the Accountant-General,
 - one Senior Electrical Engineer, Electrical & Mechanical Services and
 - one Lecturer (Computers), Higher Technological Institute.

LOSSES, DEFICIENCIES AND SURPLUSES OF STORES

75. Whenever Heads of Departments suspect that loss of stores was due to theft or fraud they should immediately request the Police to carry out an investigation. They should also, without delay forward a detailed report of the case to the Ministry Of Finance, the Accountant-General and

Losses due to theft or fraud

the Auditor-General and the Director of the Department of Stores. The report will summarise the case as it then stands and will show the date on which the suspected theft, fraud or irregularity was first brought to notice and the date on which the police investigation was requested. On conclusion of the police investigation Heads of Departments should submit a copy of the police report to the Ministry of Finance, the Accountant-General and the Auditor-General and the Director of the Department of Stores. If the loss of stores is confirmed, the report should be accompanied with a statement of whether the loss was attributable to:

- (a) weakness in the regulations or accounting system,
- (b) difficulty in the interpretation of the regulations or accounting system,
- (c) inadequate arrangements for the safe custody of stores,
- (d) lack of adequate supervision or control and
- (e) the measures taken or considered necessary to prevent a repetition.

76. Stores Deficiency Vouchers (Form Gen. 35) must be prepared in quadruplicate as soon as possible after the loss has been discovered. Full account of the circumstances must be given and stated whether the loss is attributable to fraud or the fault or negligence of any officer. The valuation of stores for the purpose of writes-off will be:

*Stores
Deficiency
Vouchers*

- (a) *Unallocated Stores:* At current ledger prices and
- (b) *Allocated Stores:* (Including stores on inventory or register charge)-At original cost price or, where the original cost is not known, at 75% of the prevailing market prices irrespective of the condition of the stores at the time of the loss.

77. Stores on inventory or ledger charge which are found deficient not through theft or fraud or negligence of an officer, and, whose total value does not exceed £20, may be written off by the Head of Department concerned. This authority vests in the Head of Department personally and cannot be delegated. The Accountant-General or the Auditor-General may, however, challenge the decision of the Head of Department within 15 days from the date of the dispatch of the relevant Stores Deficiency Voucher to them, it follows that Heads of Departments shall not implement their decision for write-off before the lapse of this time limit.

*Approval for
write-off*

In all other cases the approval for the write-off of stores will be given by the Director-General, Ministry of Finance, to whom Stores Deficiency Vouchers must be submitted in quadruplicate as soon as possible after the loss has been discovered.

78. Where losses or deficiencies are due to fraud or negligence on behalf of a public officer, such officer may be surcharged with the amount of such loss. Surcharge will be made by the Ministry of Finance on the recommendation of the Head of Department concerned.

Surcharge

79. Stores shall not be written off from the Stores Ledger before authority to write-off is given.

*Write-off in
Allocated
Stores*

80. Deficiencies in Unallocated Stores will be recorded on a requisition and issue voucher (Form Gen. 32B) and written off from the Store Ledger.

*Write-off in
Unallocated
Stores*

A Stores Deficiency Voucher summarising all requisitions must be submitted to the

Ministry of Finance for approval of write-off at the end of the year. Financial entries in the Unallocated Stores Advance Account should be made after the approval of write-off is given.

81. Surpluses shall be taken on ledger charge, through a Surplus Stores Voucher after approval by the Head of Department. *Surpluses in Allocated Stores*

82. Surpluses in Unallocated Stores, will be taken on ledger charge at current issue price. A financial adjustment should be made by debiting Advance Account "Unallocated Stores" and crediting Revenue. *Surpluses in Unallocated Stores*

REQUISITION AND ISSUE OF STORES

83. Every issue of stores shall be supported by appropriate vouchers. Allocated stores should be requisitioned and issued through Gen. 32A and for Unallocated Stores through Gen 32B. *Requisitions and issues to be supported by vouchers*

84. Stores for immediate use issued from allocated stores should be made through Issue Voucher (Form Gen. 33) indicating how the stores will be used. *Issue of stores for immediate use*

85. Issue of spare parts from allocated stores to workshops required for the repairs of vehicles and/or plant should be made through issue voucher (Form Gen. 99). *Issue of spare parts to workshops*

86. Sales of Allocated stores e.g. farm produce etc. should be taken off ledger charge through the relevant cash receipt issued on sale. *Sale of Allocated Stores*

87. If stores urgently required for private use could not be obtained locally but are available in an Allocated or Unallocated Store, a Head of Department may, at his discretion, authorise their issue on payment at cost plus approved overhead charges or net current market price whichever is the higher. *Issues for private use*

The proceeds of stores issued on payment shall be in the case of Allocated Stores credited to Revenue, and in the case of Unallocated Stores, the value of stocks at the official issue price will be credited to Advance Account, Unallocated Stores, and other charges credited to Revenue.

88. The issue of any stores on loan to individuals or non Government institutions is prohibited unless the authority of the Ministry of Finance is obtained: *Issues on Loan*

(a) The issue of allocated stores on loan from one Department to another must be authorised in writing by the Heads of both the issuing and the receiving Departments, and must be notified immediately to the Accountant-General and the Auditor-General.

(b) It should be noted, however, that in no circumstances may stores be issued and recorded as "on loan" from any Unallocated Stores. If stores are required by a Department for temporary use only, they should be requisitioned and issued in the same manner as other stores, as

provided for in these Regulations. If returned, in a condition suitable for re-issue as new stores, they should be taken on charge as stores received, at the issue price current at the date of their return. If returned in a condition unsuitable for re-issue as new stores, they will be dealt with as return at part-used stores.

89. Any stores remaining unused on the completion of the work for which they were issued may, at the discretion of the Head of Department, be transferred for use on another work, of the same or another Department provided that the Accounting Officer concerned is notified of the transfer for effecting the necessary financial adjustment. All other stores remaining unused on the completion of the work for which they were issued shall be returned to Departmental Stores without delay, and taken on charge in the Stores Ledger, the entry being supported by a Departmental Receipt Voucher; if, however, the surplus stores are of a nature usually kept by Unallocated Stores and it is not anticipated that they will be used by the Department concerned in the near future, and the quantity involved warrants it, such stores should be returned to Unallocated Stores.

Issues of unused stores

90. (a) Part-used but serviceable stores returned to an Allocated Store through a Departmental Receipt Voucher, (Form Gen. 29), must be kept physically separate from unused stores, and must be recorded in a special "Returned Part-used Stores" ledger. (Replaced unserviceable spare parts the price of which is over £100 should be taken on Ledger charge in the "Returned Part-used Stores" ledger. Reference should be made to the registered number and type of the vehicle or plant from which they were removed. Spare parts replaced by new the price of which is £100 or less must be kept separately and put up for condemnation in lots of scrap iron).

Receipt & Issues of part-used stores

(b) (i) Part-used but serviceable articles returned to an Unallocated Store shall be inspected by a Senior Officer who shall decide whether the articles shall be taken on charge at either as the equivalent of new stores, at the issue prices current at the date of return or as depreciated stores, at a reduced price.

(ii) Worn materials of doubtful utility may be taken on charge in the "Returned Part-used Store Ledger" for re-issue free of charge, or put up for condemnation.

(iii) The value of Unallocated Stores returned during the year in which they were issued shall be debited to the Advance Account, and credited to the expenditure subhead against which they were originally charged on issue; but the value of unallocated stores returned in a year subsequent to the year in which they were issued shall be debited to the Advance Account and credited to Revenue "Sale of Stores".

91. Serviceable Government Stores or property, not exceeding £2.000 in value and not requiring replacement, may be transferred to institutions or organisations in the Republic at the discretion of the Ministry of Finance. Where the value exceeds £2.000, the approval of the Council of Ministers should be obtained before the transfer is made.

Donations to non-Government Institutions

Government property condemned as unserviceable by a Board of Survey, may be transferred to institutions or organisations in the Republic at the discretion of the Ministry of Finance.

92. Requisition vouchers, shall be signed only by an officer duly authorised in writing by the Head of the requisitioning Department. The authorisation will be effected by filling in form F.257,

Authorisation to sign

a copy of which must be sent to the Accountant-General, the Auditor-General and the Director of the Department of Stores. *Requisitions*

93. Requisition and Issue Vouchers should be consecutively numbered, and closed by drawing a horizontal line below the last item and diagonal line right across any unused space, and showing just below the last item its serial number in words with the following note “last item...”. *Proper filling of Requisition and Issue Vouchers*

94. Instructions regarding the preparation of Stores Requisition and Issue Vouchers (Forms Gen. 32B, 32A and 99) are given in Appendix D. *Instructions in preparing Stores Requisitions & Issue Vouchers*

95. Where tally cards are in use the issues must be recorded by the Storekeeper on the appropriate tally cards. *Tally cards*

WAYBILLS

96. Waybills must be used in all cases where there is transportation of stores from one place to another, e.g. transport of stores from the Clearing Office, transport of stores from Central Stores, from Allocated Stores, from one foreman to another, or from a private contractor. *Waybills*

Waybills must also be used for the hiring of transport, plant and machinery.

97. Officers requisitioning stores will prepare Waybills in quadruplicate. Three copies of the Waybills will be sent with the requisitions to the Stores. Two copies of the Waybills will be surrendered by the driver to the Receiving Officer at the premises or site at which the materials are delivered, the third copy, duly signed by the receiving Officer, being retained by the driver. If the driver is a private contractor he will use his copy of the Waybill to submit an invoice for payment; Government drivers will retain one copy to support the entry in their Vehicle Log Book. *Preparation of Waybills*

The Receiving Officer will send one copy of the Waybill to the Requisitioning Officer who must compare it with his requisition and note any discrepancies.

98. Foremen taking delivery of materials and hiring of plant and machinery from private contractors will prepare way bills in quadruplicate signing as recipients. One copy, being given to the driver and two copies being returned to their Headquarters. *Waybills issued to contractors*

CONVERSION OF STORES

99. Conversion means the change in the form of any item of stores store by either mixing it with one or more items of stores or changing the form of items of stores into another form. *Conversion of stores*

Stores shall be converted on the authority of the Head of Department or by an authorised Officer.

The conversion may be effected:

- (i) within the same Department,
- (ii) by a Department, e.g. P.W.D., on instructions being received from another Department and
- (iii) by private contractors to whom the stores are issued for conversion.

100. When the conversion is effected within the same Department or by a Department other than P.W.D. for another Department, the stores for conversion will be drawn from stock on an Issue Voucher and forwarded to the Officer in charge of workshop accompanied by a Conversion Voucher (Form Gen. 31), in duplicate. The Officer in charge of the workshop. will acknowledge receipt of materials on the Issue Voucher, and retain both copies of the Conversion Voucher. When the conversion has been completed the Officer in charge of the workshop will return the converted articles and any surplus materials to the Storekeeper, who will sign both copies of the conversion voucher, the duplicate being returned to the officer in charge, of workshops. The converted articles and the returned surplus materials shall thereupon be taken on charge in the Stores Ledger.

Conversion within the same Department

101. Conversions made on behalf of other Departments by the Public Works Department workshops will be controlled through an advance account for each job. On completion of the conversion, materials and labour used for each advance account will be summarised both in quantity and in value on a Conversion Voucher. The finished articles will be transferred to the ordering Department through a Stores Requisition Voucher.

Conversion by Public Works Department

102. When stores are issued to a private contractor the materials issued will be drawn from stock on an Issue Voucher, and when the converted articles are returned, a Conversion Voucher (Form Gen. 31), will be duly completed.

Conversion by Private Contractors

103. The Officer ordering the conversion shall certify on the Conversion Voucher that he has satisfied himself that all the materials supplied have either been converted or returned.

Certification of Conversion

HANDING AND TAKING OVER CERTIFICATE

104. When stores, furniture, equipment, plant, tools, books, or instruments, whether on Ledger or Register charge, are transferred from the charge of one Officer to the charge of another Officer, the "Handing/Taking over Certificate" shown in Appendix E must be completed.

Handing/Taking Over Certificate

105. The Handing/Taking Over Certificate shall be made out in quadruplicate, one copy to be kept by the Storekeeper, one copy to be retained by the Department concerned, one copy to be forwarded to the Accountant-General and one copy to the Auditor-General.

Preparation of Handing/Taking Over Certificate

106. Should an Officer handing over stores leave before the arrival of the Officer taking over, the latter together with another Officer appointed by the Head of Department, will check the stores forthwith and report any surplus or deficiency on Surplus or Deficiency Vouchers.

Officer leaving before relief

107. The Officer handing over will be responsible for all deficiencies reported in the statement attached to the handing over certificates, and the officer taking over will be responsible for deficiencies subsequently discovered so long as the stores remain in his charge.

Responsibility for Deficiencies

STORES ON INVENTORY OR REGISTER CHARGE

108. Stores of a capital nature, such as plant, machinery, vehicles, office and house furniture and equipment, books etc. excluding stationery, which are purchased or requisitioned for use in

Stores on Inventory or Register

Government offices or houses, or by Government Officers in the performance of their duties will be recorded in appropriate Registers described under these regulations. Glassware and crockery of value of less than £15 shall not be taken on inventory or register Charge. *charge*

The reference number of the supporting L.P.O. Requisition or other voucher must be shown in the Master Inventory, and the folio number of the Inventory must be inserted on the supporting voucher; such stores will remain on Inventory or Register charge until they are written off on any of the following grounds:

- (a) when approval of their destruction or sale, or a write-off as deficiencies is given or
- (b) when transferred to another department.

109. In addition to the "Master Inventory" described above, which will be kept on the lines of a Control Account, Inventory Sheets (Form Gen. 56) must be kept for each room or other location. An Officer must be nominated for the keeping of the Inventory Sheets. The Officer should make a physical check of stores under his control on 30th June and 31st December and render a certificate to the Officer responsible for the Master Inventory. Discrepancies, if any, will be shown on the certificate. Any movement of stores, will be recorded on the relative Inventory Sheets, but not in the Master Inventory. The Officers responsible for keeping of Inventories must keep them up to date and discrepancies must be investigated and adjusted accordingly. *Control of stores on Inventory charge*

110. Heads of Departments must render annually to the Accountant-General, with a copy to the Auditor-General, a certificate to the effect that all Departmental records of stores on Inventory or Register charge have been examined, that the entries for the year are complete and properly authorised and that the balance of stores remaining on charge has been physically inspected and discrepancies, if any, adjusted. This certificate must be rendered not later than the 31st March of each year relating to the preceding year. *Annual Certificate of Inspection*

111. Tools, survey instruments or plant issued to Officers, foremen etc. personally for the performance of their duties should be recorded in their personal account in a tools register or other appropriate register. Every Officer to whom tools, survey instruments or plant are issued shall render a six monthly report (30th June and 31st December) to the officer in charge of the register as to their condition. The report should be accompanied by a detailed list of the tools etc. in the charge of the Officer. If an Officer no longer needs the tools etc. for the discharge of his duties as a result of his transfer, promotion or retirement he should forthwith return them to his Head of Department. The cost of any tools etc. not returned should be deducted from his salary, pension etc. *Control of tools, survey instruments etc. on Register charge*

112. It has been abolished.

UNALLOCATED STORES – ACCOUNTING PROCEDURE

113. The Director of the Department of Stores will keep an "Advance Account-Unallocated Stores" which will be debited with the value of stores received, and credited with the value of stores issued. The subhead of Expenditure appropriate to the work for which stores are issued will be debited. *Accounting Procedure*

114. Receipts of stores shall be recorded in the stores ledgers at the purchase price. *Valuation of Receipts and*

Issues

Issues of stores shall be recorded at the average cost calculated to the next highest mil of each article or unit of quantity. The issue price shall be revised whenever new consignments are received into store.

Costing Sheets showing the calculation of price will be attached to the revised issue price will be attached to the receipt voucher (Form Gen. 19), relating to the new supply.

115. Receipts and issues of stores shall be recorded in the Stores Ledgers both in quantity and value. *Stores Ledgers*

116. At the end of the financial year the value balances as shown in the Stores Ledgers shall be extracted on a Stock Valuation List. The total balance of the Stock Valuation List shall be reconciled with the balance of the Advance Account- Unallocated Stores, as described in Appendix F. *Reconciliation of Stock Valuation List with Unallocated Stores Advance Account*

The Stock Valuation list together with two copies of the Reconciliation of the Unallocated Stores Advance Account shall be furnished to the Accountant- General.

117. The "profit" which results from the rounding-up of issue prices to the next highest mil will be, annually, debited to the Advance Account-Unallocated Stores and credited to Revenue. *Profit from rounding-up*

GOVERNMENT PLANT, MACHINERY, FURNITURE AND EQUIPMENT

118. The Public Works Department is responsible for supplying office furniture and equipment unless there is a provision in the Budget for specialized equipment of the respective Department. The Electrical and Mechanical Services Department is responsible for the supply of electrical and mechanical equipment. *Furniture and Equipment Supply*

119. (1) The Head of each Department has the responsibility to keep a register for all furniture and equipment owned by their Department. The employees will be held personally liable for the equipment registered in their custody. *Registers*
(2) The Director of the Public Works Department is responsible for maintaining a register for all the public furniture and equipment existing in the public houses.
(3) All public furniture and equipment should be sealed by distinctive government stamp.
(4) Guidelines related to the procedures of posting and keeping up the Fixed Asset Register are referred in detail in the relevant Regulations.

120. The Head of the Electrical and Mechanical Services Department is responsible for granting all the government vehicles and machinery to the Departments, unless there are other special arrangements.

121. The Head of each Department is held fully responsible for all the vehicles and machinery used by their Department.

122. (1) The following documents should be maintained with each government vehicle and machinery:

(a) Notebook recording the route of each vehicle or a machinery recording book,

- (b) Monthly cost sheet (e.g. Form Gen.52) and
- (c) Catalogue of tools, spare parts and movable equipment.

Out of the above documents, (a) and (c) should be transferred, and be always up to date and available for review.

- (2) The Heads of the Departments or the authorised by them employees, must sign at the end of each month, the Notebook recording the route and the monthly cost sheets. Also, reference should be made to the order form of fuel received.

123. When a new vehicle, part of machinery or accessory is received in Cyprus and assembled, if necessary, and supervised from the Electrical and Mechanical Services Department will then be received by the Department that originally ordered it. *Vehicles*

124. Is the duty of the Head of the Department to ensure that the government vehicles and machinery are:

- (a) maintained and repaired according to the instructions of the Electrical and Mechanical Services Department,
- (b) driven only by authorised employees,
- (c) used only for authorised trips and
- (d) parked in safe places and protected against theft and loss.

125. (1) The government vehicles are granted for use in order to achieve efficiency in the operations of the Public Service Sector at the minimum cost. No government vehicle should be used for private purposes without the approval of the Ministry of Finance.

- (2) The government vehicles will be parked at work or at any other place after authorization is obtained from the Head of the Department.

126. The Head of the Department should:

- (a) point out to their drivers the need for proper maintenance of their vehicle,
- (b) warn their drivers, who have the duty and the obligation to use the government vehicles in order to carry out their work, of their possible civil liability according to the article 70 of the Public Service Law and the extent of such liability and
- (c) forbid drivers to take along with them hitch-hackers.

127. No employee that was granted to a government vehicle is allowed for receiving travelling allowance for the use of a private vehicle unless the Head of Department justifies such as a payment.

128. Government vehicles and machinery should be repaired by the Electrical and Mechanical Services Departments unless this service approves other arrangements. *Government Vehicles and Machinery Repairs*

129. For the replacement of the common used machineries and vehicles the responsibility lies with the Electrical and Mechanical Services Department, that should submit the relevant issues in its Budget. For the replacement of non-common used machineries and vehicles, the Departments should submit on time their suggestions to the Electrical and Mechanical Services Department, which in turn, will consider their mechanical condition and their age before it submits the relevant issue in its Budget.

SPECIMEN

REGISTER OF LOOSE-LEAF LEDGER SHEETS

Date of Receipt	Requisition No.	Serial No.	Date of Issue	Ledger Folio Reference	Signature of Recipient	Date of Withdrawal from Ledger	Remarks

Appendices **B** and **C** have been abolished (Regulations **31** and **33**).

APPENDIX “D”

**INSTRUCTIONS REGARDING THE PRESENTATION OF STORES REQUISITION AND
ISSUE VOUCHERS – FORMS GEN. 32B,
32A AND 99**

1. (a) Form Gen. 32B. The voucher will be made out in five copies, Portion No. 5 (the original) must be written in ink or indelible pencil and the other portions by the use of carbon paper so that all portions come out simultaneously and portions No. 4, 3, 2 & 1 form actual copies of portion No. 5.
- (b) Form Gen. 32A. The voucher will be made out in triplicate, Portion No. 3 (the original) must be written in ink or indelible pencil and the other portions by the use of carbon paper so that all portions come out simultaneously and portions No. 2 and 1 form actual copies of portion No. 3.
2. The following particulars should be recorded by the requisitioning Officer:
 - (i) The title of the Officer and the Department to which the voucher is addressed (e.g. Director of the Department of Stores, Nicosia or Storekeeper, Lands and Surveys Department Larnaca).
 - (ii) The Head and Subhead of expenditure to which the cost of the stores to be supplied will be charged. The code No. which will indicate the group, head & subhead of expenditure (applicable to Form Gen. 32B only).
 - (iii) The date of requisitioning.
 - (iv) The title of the Officer authorised to indent; the Department and station requisitioning should be indicated clearly (e.g. “District Engineer P.W.D. Limassol” or Veterinary Officer, Limassol).
 - (v) Column No. 1 should show clearly, in figures, words and unit of counting, the quantity required (e.g. 15-fifteen-yards/okes/pairs/dozen/or No.-whatever the unit of counting is).
 - (vi) Column 2 should give a full description of the stores required (e.g. local pine timber 6’ x 4’ x 2’. Romeo Cabinets 4 drawers, round iron bars 3/8’ diam., Typewriter Imperial 65 with English Keyboard).
 - (vii) All items of stores requisitioned must be consecutively numbered; the stores requisition must be closed by drawing a horizontal line below the last item and a diagonal line right across any unused space, and showing just below the last item its serial number in words with the following note “Last item
 - (viii) The Stores Requisition, having been completed up to this point, will be signed by a duly authorized Officer. The Officer signing the requisition must also add his initials immediately below the last item, after the note “Last item””; all material alterations made must be verified by his signature.
 - (ix) All other columns & spaces on the Stores Requisition should be left blank at this stage.

3.
 - (i) The perforated portions (portions No. 5, 4, 3 & 2 of Form Gen. 32B or portions 3 & 2 of Form Gen. 32A) should then be detached from the requisition book and forwarded to the Storekeeper from whom the stores will be requisitioned.
 - (ii) The Storekeeper who will issue the stores should complete all portions of the requisition submitted to him by recording the quantity which will actually be issued in figures and the unit of counting. All these entries should be made in ink or indelible pencil on the original portions (portion No. 5 of Form Gen. 32B or portion No. 3 of Form Gen. 32A) and, simultaneously, by the use of carbon paper on the other portions.
 - (iii) The remaining spaces (date of issuing the stores, signature of Storeman, signature of recipient and date of receipt) must be completed when the stores are issued. Recipients whose signature is illegible should record their name under their signature as well.
 - (iv) When stores are sent by post or other means it is evident that the requisitioning Officer, or other Officer authorized by him, may not be in a position to certify receipt of the stores at the time of issue. In such cases the movement of stores must be covered by a Way Bill (Form Gen. 86) to be issued by the Storekeeper issuing the stores.
 - (v) Portions 4 & 3 of Form Gen. 32B should be returned to the requisitioning Department and Portion 2 will be given to the Officer receiving the Stores. Portion 4 will be matched to the relevant portion 1 of Gen. 32B, whilst portion 3 will be used to support the expenditure charge.
4. If the stores are intended for immediate use and not taken on ledger charge, the requisitioning Department should endorse the Stores Requisition accordingly, indicating the precise description of the work undertaken as well.
5. Form Gen. 99 is intended for use only by Departments and/or Divisions operating workshops and which keep stocks of the spare parts required in their Departmental Stores.
6. Form Gen. 99 is printed in triplicate and is consecutively numbered, and will serve both as a requisition and an issue voucher, and will be used as indicated below:
 - (i) The foreman in charge of the workshop, after inspecting the vehicle and/or plant requiring repairs will fill in "Form Gen. 99" in consultation with the Departmental Storekeeper for the correct quotation of the name and number of the part required – and present it to the Officer of the workshop for authorisation.
 - (ii) The duly authorised form will be presented to the Departmental Storekeeper who will issue the required articles. The form will be signed both by the Issuing and Receiving Officers on the space provided.
 - (iii) The Departmental Storekeeper will detach the original and duplicate portions of the Form, the original to be kept by him to vouch for the entry to be made in the Stores Ledger and the duplicate to be attached to the job sheet to be sent to the Section possessing the repaired vehicle and/or plant for information.

MINISTRY/DEPARTMENT

STORES

HANDING/TAKING OVER CERTIFICATE

I hereby certify that the balances shown in the stores Ledgers or Registers listed below, comprise all the stores in my charge and now handed over, that to the best of my knowledge and belief the quantity balances shown in the Ledgers/Registers represent the stocks of each item of stores physically on hand at this date*, except as noted in detail on the statement of surpluses and deficiencies attached, and that except where otherwise described in the stores ledgers, the stores now handed over are all in good order and condition.

LIST OF LEDGERS/REGISTERS

Handed over
(Signature)

Name

Post

Date

I hereby certify that, on taking over charge of the stores recorded in the Ledgers/Registers listed above, I have carefully examined the Stores Ledgers/Registers and satisfied myself that they have been properly kept and are written up to date; I have inspected the stores and have satisfied myself by writing, weighing, or measuring all/selected items of the stores handed over, that the balances shown in the Ledgers/Registers correspond with the quantities actually on hand at this date*, except as noted in detail on the statement of surpluses and deficiencies attached.

Taken over
(Signature)

Name

Post

Date

* Delete if not applicable.

APPENDIX "F"

**SUMMARY OF UNALLOCATED STORES ACCOUNTS FOR
THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2.....**

	£	£
Stock in hand at 1 st January, 2.....		x x x
Add: Purchases, returns and charges as debited to Advance Account	x	
Stores found surplus, credited to Revenue Subhead	<u>x</u>	<u>x x</u> x x x x
Deduct: Issues to votes and services, as credited to Advance Account	x	
Deficiencies and condemnations debited to Expenditures Subhead	<u>x</u>	<u>x x</u> x x x x
Adjustments: -		
Add: For stores received but not paid for, in the year		<u>x</u> x x x x
Deduct: For stores paid for but not received, in the year		<u>x</u> x x x x
Surplus on Reconciliation of Stock Ledgers		<u>x</u>
Stock in hand at 31 st December, 2.....		<u>x x x x</u>
Authorized Maximum Balance		<u>x x x x</u>