

MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT

CIRCULAR No 2 of 2024

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25 June 2024

From: Financial Secretary

To: Supervising Officers-in-Charge of Ministries/Departments and Accounting Officers

Financial Instructions No 1 of 2024 – Warehousing

The purpose of this Circular is to inform you of the new procedures to be followed in respect of receipt, storage and issue of goods, as well as controls over warehousing operations.

2. As you are aware, warehousing is an essential function within the whole spectrum of procurement and supply chain management and substantial financial resources are tied up in inventories. Therefore, it is imperative that management of warehouses, in particular, inventory management is carried out efficiently and effectively.

3. In this context, the electronic Inventory Management System (e-IMS) is being rolled out in Ministries/Departments on a gradual basis to automate the stock management system. At this stage, warehousing activities are being operated in a hybrid environment using both manual and electronic procedures. Financial Instructions No 1 of 2024 provide for the procedures for warehousing operations in both instances.

4. Financial Instructions No 1 of 2024 have been finalised after consultations with the Director of Audit and necessary clearances sought from the State Law Office. These instructions will replace the existing corresponding provisions contained in the Financial Management Manual, as per *Annex I*, and they will eventually be included in the Public Financial Management Kit.

5. You are kindly requested to ensure compliance with the enclosed Financial Instructions No 1 of 2024 – *Warehousing*.



A. Acharuz

Ag. Financial Secretary

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Director of Audit
- (iii) Accountant-General
- (iv) Director, Financial Operations
- (v) Director, Procurement & Supply
- (vi) Director, Internal Control

Corresponding provisions contained in the FMM 1990 which have been replaced

Financial Instructions Issued	Remarks
Financial Instructions 1 of 2024 - Warehousing	<p>Replaces the following provisions in FMM 1990:</p> <ul style="list-style-type: none"> • Chapter 30.3: General Instructions <ul style="list-style-type: none"> - Para. 22 (1.) - Para. 33 – 42: Surplus & Returned Stores - Para. 43 - 45: Converted Stores - Para. 46 - 57: Handing over of stores - Para. 58 & 59: Note on Stock Control Level • Chapter 30.6: Stores operations • Chapter 30.10: Appendices <ul style="list-style-type: none"> - Specimen Store Forms Nos.: 1-18 - Layouts Nos.: 1,3,4,5,12

Financial Instructions No 1 of 2024 – Warehousing

1. The following instructions set out the procedures to be followed in respect of receipt, storage and issue of goods, as well as controls over warehousing and supply operations.
2. Warehousing is an essential function within the whole spectrum of procurement and supply chain management. For the purpose of this Financial Instructions (FI), a Warehouse refers to a location falling under the purview of a Ministry/Department where goods are received, stored and issued, and which is under the responsibility of an OIC Warehouse.
3. An OIC Warehouse refers to any officer responsible for a Warehouse and includes officers of the Procurement and Supply Cadre, Pharmacists, Police/Prisons officers and or any other officer designated by the Accounting Officer.
4. The OIC Warehouse is responsible for the management of all the activities within the Warehouse. Given that substantial financial resources are tied up in inventories, it is imperative that the OIC Warehouse should ensure that the management of warehouses, in particular, Inventory Management is carried out efficiently and effectively. The main duties of the OIC Warehouse are to ensure that:
 - (a) goods received are as per requirements and in conformance with specifications, and are timely accounted for in Warehouse Ledgers (electronically or otherwise);
 - (b) goods are kept and safeguarded in a secure area;
 - (c) goods are supplied in an efficient manner to authorized users;
 - (d) inventory levels are managed to prevent stock-outs or over-stocking (electronically or otherwise);
 - (e) up-to-date records are kept;
 - (f) regular disposal of unwanted goods is carried out;
 - (g) all equipment including material handling equipment and fire extinguishers are regularly maintained;
 - (h) surroundings of warehouses are always kept clean and tidy to avoid fire outbreaks and allow easy access; and
 - (i) any instructions/guidelines in respect of warehousing, including provisions of the Occupational Health and Safety Act, are complied with.

5. Accounting Officer should ensure that:
 - (a) a record of all warehouse locations is maintained; and
 - (b) the warehouses:
 - (i) have adequate storage capacity;
 - (ii) have proper facilities for the safeguard of goods under lock and keys including provision for electronic access control and security system, if applicable; and
 - (iii) comply with the provisions of the Occupational Safety and Health Act (OSHA).
6. It is crucial for Procurement and Supply Officers/OIC Warehouse to be familiar with, and adhere to, the provisions of the OSHA relating to storage of goods and other warehousing activities. To that effect:
 - (a) the Accounting Officer should ensure that the OIC Warehouse forms part of the Occupational Safety and Health Committee of the Department;
 - (b) the OIC Warehouse should ensure that officers working in the warehouse are aware of the relevant provisions of the OSHA; and
 - (c) officers working in a warehouse should ensure that due care is exercised while handling goods and equipment.
7. The main activities within a Warehouse encompass the following:
 - (a) Receipt, checking and inspection of goods;
 - (b) Storage of goods and stock control;
 - (c) Issue of goods;
 - (d) Record-keeping and accounting;
 - (e) Stocktaking;
 - (f) Disposal of unwanted goods; and
 - (g) Handing Over.

RECEIPT OF GOODS *(see flowcharts 1 and 2)*

8. Goods received by a Department, irrespective of whether the goods are received at the warehouse or delivered directly on site, should be recorded, electronically or otherwise, in Warehouse Ledgers or other Registers as the case may be. The OIC Warehouse should ensure that the goods received are in conformance with approved specifications and/or samples and goods should not be accepted in excess of what has been ordered, except in the case of overseas purchase.

Sources of receipts

9. Goods are generally received at the Warehouse from the following sources:
- (i) purchase from local suppliers (GF 1);
 - (ii) purchase from overseas suppliers (GF 4A);
 - (iii) transfer from/to other government warehouses (GF 5, 6 & 10);
 - (iv) transfer from/to internal warehouses of a department (GF 5/IDR/IDT);
 - (v) conversion/manufacture or production (GF 8/Independent GRN);
 - (vi) returns from users where goods were issued on loan (GF 10);
 - (vii) returns from users where goods are unwanted (GF 10); and
 - (viii) donations (GF 10).

Checking and Inspection

10. Goods received by a department, should be checked and inspected, in respect of quantity supplied by the supplier, specifications and quality by the OIC Warehouse against relevant documents such as Supplier's Invoices, Goods Forms, contractual terms and conditions, amongst others. Where applicable, goods received should also be compared against approved samples or tested before acceptance. Goods received should not be accepted when not conforming to specifications or approved samples and additionally, OIC Warehouse should ensure that quantity received tallies with the quantity supplied on the GF 1 and the delivery note.
11. The OIC Warehouse/Officer receiving the goods is responsible for the safe custody of goods received as per Delivery Note pending any checking, inspection and commissioning.
12. Where goods are ordered from overseas, all packages received should be opened and the contents checked against the Packing List/Supplier's Invoice by at least two officers and the following actions taken:
- (a) where the quantity received does not tally with the quantity on the Invoice, the discrepancy noted should be dealt with as per paragraph 19; and
 - (b) where payment has already been effected, either through Letter of Credit or Cash Against Documents or Bank Draft, the OIC Warehouse should ensure that necessary documents are forwarded to the Finance Section to ensure that payment is in order.

Inspection Team/Commissioning Team

13. Where goods received require further inspection or commissioning as per the contractual terms, the OIC Warehouse should ensure that necessary certificates are received before taking them on charge.
14. The Accounting Officer should ensure that an Inspection/Commissioning Team with relevant skills is constituted for the purpose of paragraph 13 above. This team is hereafter referred to as Inspection Team/Commissioning Team.
15. Members of the Inspection Team/Commissioning Team should, as far as possible, not have been involved in the preparation of bidding documents, evaluation of bids or award of contract for the goods under inspection/examination. The Inspection Team/Commissioning Team should comprise at least two officers to promptly check and inspect the goods supplied against specifications, samples, standards, etc., as appropriate, in the presence of OIC Warehouse and accordingly prepare and sign the ***Inspection and Acceptance Report (IAR)*** [Annex I - Layout 15].
16. When conducting an inspection, the Inspection Team/Commissioning Team should take into consideration the following:
 - (a) Conformance of goods with specifications and quantity ordered;
 - (b) Expiry dates;
 - (c) Delivery schedules;
 - (d) Relevant certificates;
 - (e) Standards as specified in the contract; and
 - (f) Other conditions as specified in the bidding document.
17. Where a contract specifically requires supply, installation and commissioning, the supplier should carry out commissioning in the presence of the Commissioning Team and a ***Commissioning Certificate*** (Layout 16) signed accordingly.
18. The Inspection Team or Commissioning Team should ensure that the duly signed IAR/Commissioning Certificate is promptly forwarded to the OIC Warehouse for appropriate actions.
19. Where goods received do not conform to specifications, the following procedures should be followed:
 - (a) in respect of ***local suppliers***, the OIC Warehouse should not accept such goods and should immediately notify the OIC Procurement.

- (b) in respect of *overseas suppliers*, the OIC Warehouse should:
 - (i) take on charge the quantity of the goods received;
 - (ii) transfer any such quantity to a Deficient Account through a Deficient Goods Voucher (GF9), or in the case of e-IMS the quantity of goods should be transferred to the Unwanted store location through the Stock Transfer Module; and
 - (iii) inform the OIC Procurement immediately for necessary action.

Recording of goods received

20. Recording of goods received should be done after the procedures for checking and inspection are completed as mentioned in paragraphs 10 to 19. The correct and prompt recording of goods received is of fundamental importance in warehousing operations. The following procedures should be followed to record goods received in the Warehouse:

- (a) Goods procured from **local** suppliers:
 - (i) ensure that the information on the duly filled and signed GF 1 tallies with the Invoice and any IAR/Commissioning Certificate;
 - (ii) a receipt entry should be made in the relevant Warehouse Ledger (Layout 1) or e-IMS, whichever is applicable. Where the e-IMS is operational, a Goods Receipt Note (GRN) is generated in the system which automatically updates the stock balance. Where the e-IMS is not yet implemented, the Ledger reference should manually be inserted on GF 1.
 - (iii) after completion of (ii) above, the relevant parts IV and V of the GF 1 should be signed by OIC Warehouse and forwarded together with the original invoice, without delay to Finance Section for payment. In Departments where the e-IMS is operational, the GRN and the original invoice should also be submitted together with the GF 1.
- (b) Goods received from **overseas** suppliers: (*see flowchart 3*)
 - (i) verification of the quantity received, the price and specifications as per the letter of Award (LoA), GF 4 and GF 4A should be made against Supplier's Invoice, Packing List and Bill of Lading or Airway Bill. GF 4A should be prepared in four copies. The triplicate and quadruplicate should be kept by the receiving officer. The original and duplicate should, after receipt of goods, be handed over to the finance section for processing. The finance section should return the duplicate to the warehouse section for records.
 - (ii) whether the goods are received in a single consignment or in staggered deliveries, the quantity received to be recorded in the Warehouse ledger/ e-IMS should be the same as shown on the Supplier's Invoice;

- (iii) where the quantity of goods received is different from the quantity on the Supplier's Invoice, the excess / deficiency should be recorded as referred to at paragraph 19 (b)(i) and (ii) above; and
- (iv) a copy of the Supplier's Invoice should be retained at the Warehouse to support the receipt of goods.

21. Where goods ordered from overseas are received in excess or short, the OIC Warehouse should proceed as follows:

- (a) the excess should be taken on charge on Surplus and/or Returned Goods Voucher (GF 10) with supporting reasons; where the e-IMS is used the excess should be taken on charge through an independent GRN;
- (b) the quantity short supplied should be immediately transferred to a Deficient Account through GF 9A, which should be prepared in three copies. The original should be sent to the finance section. The duplicate should be handed over to the Procurement Unit and the triplicate should be retained in the booklet;
- (c) in the case of e-IMS the quantity of goods short supplied should be transferred to the Deficient store location through the Stock Transfer Module; and the OIC Procurement should be notified accordingly;
- (d) where a deficiency through short supply arises, the OIC Warehouse should immediately submit a copy of the following documents to the OIC Finance with copy to the OIC Procurement for necessary actions:
 - (i) Letter of Award
 - (ii) Supplier's Invoice
 - (iii) Inspection and Acceptance Report
 - (iv) Goods Form 9A/Copy of Stock Transfer Note (e-IMS)
 - (v) Claims and Insurance Form (GF 11), where applicable
- (e) where goods are received damaged, the OIC warehouse should transfer the quantity damaged to Unwanted Goods Ledger through GF 4A. Where e-IMS is used the quantity of goods should be transferred to the Unwanted store location through the Stock Transfer Module; and
- (f) The OIC Warehouse should also submit a copy of the GF 4A/GF 9A/GF 11/Copy of Stock Transfer Note (e-IMS) and other relevant documents to the Finance Section with copy to the Procurement Section for claims purposes.

22. Entries in respect of receipts in Warehouse Ledgers (Layout 1) or e-IMS, whichever applicable, should be supported by proper GF/Documents/Vouchers as follows:

Source of receipts	Relevant Goods Forms	Other Supporting Documents	e-IMS (<i>Forms and documents generated</i>)
Purchase from local suppliers	Local Purchase Order (GF 1)	Supplier's Invoice and IAR/Commissioning Certificate, where applicable.	GRN
Purchase from overseas suppliers	GF 3, GF 4 & GF 4A	LoA, Supplier's Invoice and, IAR/Commissioning Certificate, where applicable.	GRN
Transfer	Combined Indent, Issue Note and Receipt Voucher GF 5: receipt and issue (free of charge) GF 6: receipt and issue (through financial adjustment)		Independent GRN IDT/IDR
Conversion/Manufacture	Conversion Voucher (GF 8)		GIN, Independent GRN
Production at outstations	Surplus and/or Returned Goods Voucher (GF 10)		Independent GRN
Returned goods	Surplus and/or Returned Goods Voucher (GF 10)		Return Inwards
Donations	Surplus and/or Returned Goods Voucher (GF 10)	Documents from Donor Agencies and approval from PMO, MOFEPD and other appropriate authorities	Independent GRN

23. Goods, as defined in the Public Procurement Act, should be recorded as indicated in the table below and illustrated in the flowchart at Annex II:

SN		Type of Goods	At time of Receipt and Issue by warehouse	After Issue from Warehouse
1	Consumable Goods	Perishable	Subsidiary Records*	Subsidiary Records, where applicable*
		Non-Perishable/ Durable Perishable/Durable	Warehouse Ledger /e-IMS	Subsidiary Records, where applicable
2	Capital Goods	Tangible	Warehouse Ledger /e-IMS	Inventory Sheet/GAR/Plant Register Other Subsidiary Records
		Intangible**	Warehouse Ledger/ e-IMS	GAR/Other Subsidiary Records

*Received at outstation (e.g. catering unit)

** Intangible capital goods refer to software and licenses. However, for warehousing purposes, if purchased as peripherals through GF 1, they are treated as goods and recorded in a warehouse ledger/ e-IMS.

24. The procedures for recording of consumable goods should be dealt as follows:

- (a) items of foodstuff/pharmaceutical products (perishable/durable) held in stock for future consumption should be taken on charge in warehouse ledgers/ e-IMS, whichever applicable;
- (b) items of foodstuff (perishable/non-durable) received for immediate consumption in kitchen / catering units should be recorded in appropriate subsidiary records at the place of delivery by the receiving officer. The receiving officer should thereafter submit a monthly return of the subsidiary records together with suppliers' invoices to the OIC Warehouse for record purposes.
- (c) The OIC Warehouse should then send all relevant documents as per paragraph 24 (b) to the procurement section for payment purposes.

STORAGE OF GOODS AND STOCK CONTROL

25. The OIC Warehouse should ensure that all the established control mechanisms are adhered to.
26. Goods received in warehouses should be properly kept and secured. The locations where goods are kept should be clearly indicated in the warehouse ledgers, electronic or otherwise, to facilitate access and identification.
27. Under no circumstances should goods be kept on the floor. These should be stacked on racks, pallets, bins, shelves or drawers, as appropriate.
28. Goods requiring special storage accommodation should be stored accordingly. Temperature sensitive goods such as vaccines, reagents and frozen products should be held at the required temperature.
29. Inflammable and other hazardous goods should be kept in a separate building which should be clearly labelled with appropriate warning signs.
30. Goods should be regularly checked to prevent any loss / damage / dormant that may arise from:
 - (a) obsolescence;
 - (b) expiry;
 - (c) ravages by vermin;
 - (d) flooding; or
 - (e) pilferage.
31. The stock levels should be closely monitored to avoid stock-outs as well as overstocking. In that respect, OIC Warehouse should set the minimum, maximum and re-order levels for all inventories. These controls help in the process of optimizing storage capacity. In the same line, the OIC Warehouse should also ensure that unwanted goods are disposed of at the earliest, as required by the appropriate FI.

ISSUE OF GOODS

General

32. Issues should be made only on the authority of a Combined Indent, Issue Note and Receipt Voucher as follows:
 - (a) where issues are made free of charge, GF 5 and GF 8 should be used;
 - (b) where issues are made against payment, GF 6 should be used; and

- (c) Where e-IMS is used, issues should be made only on the authority of Goods Issue Note (GIN)/Inter-Departmental Transfer (IDT). Where payment needs to be effected for goods issued, GF 6 (accompanied by appropriate GIN/IDT) should be used.
33. Issuing Officers/OIC Warehouse should ensure that goods are only issued based on properly filled Goods Forms, that is, by the Indenting Officer.
34. Issues should be made on a First-In-First-Out basis. However, due consideration should also be given to the shelf life/expiry date of the items, as the case may be. Where useable returned goods are available in stock, they should, as far as possible, be issued first.
35. The quantity of goods issued should not exceed the quantity requisitioned in the relevant Goods Form (GF). Where the goods are out of stock, the item should be marked “NIL or N/A” in the Issue Column of the GF. The Issuing Officer should then –
- (a) close the requisition by drawing a double line under the last item requisitioned;
 - (b) cancel the remaining lines on the GF with a diagonal line; and
 - (c) record the total quantity issued on the GF both in figures and in words.
36. No correction should be made on GFs *except* for the purpose of clarification. Any correction should be made in a clear, neat and comprehensible manner. Such correction should be initialled by both the Receiving Officer and the Issuing Officer. No overwriting should be made or correcting fluid should be used on GFs.
37. Where an item is issued in a denomination other than that in which it was procured (e.g. Bristol paper bought in reams but issued in sheets), receipts (from suppliers) and issues (to users) should be recorded in different ledger folios. As and when required, in such cases, a transfer should be made from the ledger folio recording the retailing of the item (e.g. Bristol paper from the receipt ledger folio by ream to the ledger folio recording the stock of items to be issued by sheets).

GOODS FORM 5 (for issue of goods free of charge)

38. Issue of goods, free of charge, should be made on GF 5 (Combined Indent, Issue Note and Receipt Voucher), duly authorized by the indenting officer.
39. GF 5 should be prepared in four copies. The original and triplicate should be kept by the Issuing Officer. The duplicate should, after issue of the goods, be handed over to the receiving officer for pasting with the corresponding quadruplicate in the booklet.
40. It is the responsibility of the issuing officer to ensure that all the sections of the GF 5 have been properly filled in before goods are issued. The issuing officer should also ensure that goods are delivered strictly to the indenting officer or to the designated receiving officer.

41. Any unused space in the table at Part 1 on GF 5 should be cancelled by drawing a diagonal double line immediately below the last line of entry.
42. The Receiving Officer should check the quantity and examine the quality of goods before signing at Part 3 of the GF 5.
43. Where e-IMS is used and:
 - (a) the user section *is connected* to the system, the online requisitioning method/ Interdepartmental Request (IDR) should be used.
 - (b) the user section is *not connected*, the GF 5 should be used for requisitioning and issues made through GIN / IDT.

GOODS FORM 6 (for issue of goods against payment)

44. When goods are issued to Ministries/Departments against payment, a Combined Indent, Issue Note and Receipt Voucher (GF 6) should be used and IDR where e-IMS is operational. The GF 6 should be drawn in 5 copies by the OIC Warehouse (receiving warehouse) with the different parts to be filled as follows:
 - (a) Part 1 of GF 6 should be signed (indented) by an authorized officer. The GF 6, (in 4 copies that is the original, duplicate, triplicate and quadruplicate), should be sent to Finance Section for earmarking. The 4 copies are returned to the OIC Warehouse (receiving warehouse) for collection of goods;
 - (b) The OIC Warehouse (issuing warehouse) should complete the GF 6 and sign Part 2. Where e-IMS is operational, a GIN or IDT, whichever is applicable, should be generated in 2 copies; and
 - (c) The OIC Warehouse (receiving warehouse) should acknowledge receipt of the goods by signing Part 3 of GF 6 or GIN/IDT, whichever is applicable. The duplicate, quadruplicate copies of the GF 6 and a copy of duly signed GIN or IDT are returned by the OIC Warehouse (issuing warehouse) to the OIC Warehouse (receiving warehouse) for recording purposes and for pasting with the corresponding quintuplicate copy in the booklet.
45. The OIC Warehouse (issuing warehouse) should forward the original and the triplicate of the GF 6 and the original of the GIN/IDT to the Finance Section for payment/accounting purposes. The original GF 6 and the GIN/IDT are retained by the Finance Section. The triplicate should be returned to OIC Warehouse (issuing warehouse) for recording purposes.
46. The OIC Warehouse (Receiving Warehouse) should take on charge the goods received on the basis of GF 6 and/or GIN and generate an independent Good Receipt Note (GRN). The quadruplicate of the GF 6 or a copy of the GIN, GRN or IDT, whichever is applicable, is submitted to the Finance Section.

GOODS FORM 8 (Conversion of Goods) (see flowchart 5)

47. Where goods are issued as raw materials for the purpose of its conversion into finished goods, such goods should be issued on the strength of a Conversion Voucher (GF 8).
48. The process involves 7 stages:
- (i) Request for converted goods by user;
 - (ii) Request for raw materials by workshop;
 - (iii) Issue of raw materials by warehouse;
 - (iv) Conversion of raw materials into finished goods by workshop;
 - (v) Return of surplus raw materials by workshop;
 - (vi) Receipt of finished goods by warehouse; and
 - (vii) Issue of finished goods to user.
49. Request for converted goods, duly approved, is made by user sections to OIC warehouse with copy to OIC workshop.
50. Upon receipt of the request, the OIC workshop prepares a GF 8 in 4 copies, Quadruplicate is retained in book and Original, Duplicate, and Triplicate are forwarded to OIC warehouse after Parts 1 and 2 of the GF 8 have been filled.
51. Part 3 of the GF 8 should be completed by the OIC Workshop to acknowledge receipt of the materials, and Original retained by OIC warehouse to update records.
52. Where e-IMS is used, the GF 8 should be used as an indent to generate GIN.
53. The OIC Workshop is responsible to determine the net value of the finished goods by completing Parts 4, 5 and 6 of the GF 8.
54. Surplus of materials in the manufacturing process are returned to warehouse by the OIC workshop through GF 10, whereby the reference of the GF 10 is indicated at Part 6 of the GF 8. Where e-IMS is used, GF 10, should be used to generate Return Inwards Note (RIN).
55. When the conversion process is completed, the OIC warehouse acknowledges receipt of the finished goods as shown in Part 1 of GF 8, by completing and signing Part 8 of the GF 8. Where e-IMS is used, the finished goods should be taken on charge through an independent GRN.

GOODS FORM 10 (Surplus and/or Returned Goods Voucher) (see flowchart 2)

56. Goods received through donations, found surplus or returned to warehouse should be accounted for on GF 10.
57. Returned goods are as follows:
- (a) Returned goods useable (found surplus to needs)
 - (i) If in new condition, the goods should be taken on charge as an addition to unissued stock in the main record.
 - (ii) If second hand, the goods should be taken on charge in a Returned Goods Ledger (Second hand).
 - (b) Returned goods, where categorised as unserviceable, should be taken on charge in an Unserviceable Goods Ledger.
58. GF 10 should be made in four copies where the officer returning the goods should sign at Part 1 and the OIC Warehouse should sign at Part 2 as receiving officer. The original and triplicate GF 10 should be retained by the OIC Warehouse to support for the entries in ledger and the duplicate should be handed over to the officer returning the goods for record purposes. Where e-IMS is used, the surplus goods should be taken on charge through an independent GRN together with the GF 10.
59. Where goods are found surplus, arising from other than as a result of errors, by departmental officers, officers of the National Audit Office, internal control officers or a Board of Survey, the OIC Warehouse/outstation should bring to ledger charge the excess on the strength of GF 10. Where e-IMS is used, the surplus goods should be taken on charge through an independent GRN together with the GF 10.
60. The OIC Warehouse should prepare and sign, as receiving officer, the GF 10 and/or GRN, whichever is applicable. The departmental officers, officers of the National Audit Office, internal control officers or Chairperson of the BOS should also sign the GF 10.
61. Where goods are received in excess from overseas, the OIC Warehouse/outstation should bring to ledger charge the excess on the strength of GF 10. Where e-IMS is used, the excess should be taken on charge through an independent GRN.
62. Goods found surplus during handing over should also be taken on charge through GF 10 which should be prepared and signed at Part 2 by the incoming officer and the outgoing officer should sign at Part 1 of the GF 10. The incoming officer should also generate a GRN, where e-IMS is operational.
63. Goods received as donations should be taken on charge through GF 10. The donor agency's representative should sign as officer returning goods and the OIC Warehouse should sign as receiving officer. The receiving officer should also generate a GRN, where e-IMS is operational.

SALE OF GOODS TO THE PUBLIC

64. The procedures for disposal of unwanted usable goods are set out in Financial Instructions – Disposal of Unwanted Goods and Board of Survey.
65. Goods should be sold to the public only where:
- (a) the Accounting Officer is satisfied that the goods can be sold without affecting continuity of operations; and
 - (b) the sale is duly authorized by the Accounting Officer.
66. Goods should not be sold to the public on credit and should not be issued before they are paid for at the approved prices.
67. Sale of goods from warehouses should be recorded on GF 5 for subsequent updating of ledgers. Particulars of Receipt Form number (ABF 9A) should be inserted on the GF 5. Where e-IMS is used, a GIN should be generated to update the records.
68. Accounting Officers should put in place appropriate systems to ensure proper recording of sales, and audit trail to enable issues to be traced out against revenue collected.

GOODS ISSUED ON LOAN

69. Goods to be issued on loan, internally or to other Departments, strictly for official use, should be authorized by the Accounting Officer.
70. Issue of goods on loan to other Departments and return to the warehouse of such goods should be supported by GF 5 and GF 10 respectively. The appropriate authority should be inserted on the GF 5 and GF 10. Where e-IMS is used, a GIN and Return Inwards Note (RIN) should be generated to update the records.
71. A Goods on Loan Register (GLR) should be kept, electronically or otherwise, as per Layout 20 in respect of all goods issued on loan.
72. Where goods issued on loan are subsequently returned to the Warehouse through GF 10, the goods returned should be recorded separately as a second-hand item.

RECEIPT OF OFFICE REQUISITES, FORMS AND GOODS FORM

73. Ministries/Departments should submit Goods Form 17 to the Government Printer for request for printed forms and any printing assignments (e.g. reports, file covers, pamphlets). Goods Form 18 should be used for binding purposes. Goods Forms 17 and 18 should be prepared in two copies and submitted to the Government Printer together with Goods Form 6, where applicable. The original should be submitted to the Government Printer. Specimens of the assignments must accompany the requisition where applicable. With regard to Goods Form 6, the procedures at paragraphs 44 - 46 should be followed.

74. Ministries/Departments should submit requisitions for receipt forms, Goods Forms and Mileage Allowance Claim to the Accountant-General on Accts BF 259 in three copies. The original and duplicate should be submitted to the Accountant-General. The duplicate should, after issue, be handed over to the receiving officer for pasting with the corresponding triplicate in the booklet.

REGISTER OF BOOKS AND FORMS

75. All books of accounts, controlled Goods Forms, and Accounts Book Forms (ABF) received by a Department should be recorded in a Register of Books and Forms (RBF) Layout 19 and should be maintained by the OIC Warehouse.

76. All unused books of accounts, GFs and ABFs should be secured under lock and key. The OIC Warehouse should duly record all receipts and issues made to outstations or other authorized officers, as the case may be. Where outstations are issued with more than one Book of account, same should also be recorded in RBF which should be held at the level of outstations/cash office.

77. Where, following computerization of systems/processes, any of the Books/Forms listed in Layout 19 are generated electronically (instead of being kept in their actual manual form), serial numbers in the format approved by the Treasury should be recorded in the RBF.

78. Every officer responsible for goods or other public property should maintain Ledgers, Inventory Sheets, GAR or such other records prescribed to record all movements.

79. All completed and audited Goods Forms and Accounts Book Forms should be returned for retention at the Warehouse.

80. All Warehouse Ledgers (Layout 1) should be recorded in the RBF for control purposes.

MAINTENANCE OF LEDGERS

81. A separate set of Ledgers (or other records) should be maintained for each Warehouse or Sub Warehouse. However, where one OIC Warehouse is responsible for more than one warehouse or sub-warehouse, the OIC may maintain one common set of records for convenience, provided that this does not undermine proper recording.

82. The OIC Warehouse should maintain updated records, electronically or otherwise, in respect of each and every item kept in the warehouse. Stock balances should at all times tally with actual physical stock.

83. As far as possible goods of the same nature should be grouped together and recorded in one common Ledger. A new Ledger should not be opened to record an existing item unless the old one is completely filled.

84. Only one item should be recorded on each Ledger Folio, as far as possible. The unit of issue and the average price should be inserted on the folio and both receipts and issues recorded on same. Maximum, Minimum and Re-order Levels should be set and recorded for each item.
85. All receipts and issues of goods should be recorded in Ledgers, and postings made daily. Each entry should be supported by a Goods Form, the nature and number of which should be recorded against the entry.
86. Records of entries in respect of receipts and issues of goods should, as far as possible, be effected by an Officer other than the Officer in direct control of receipt and issue of the goods.
87. Erasures should not be made on Goods Forms or Ledgers and correcting fluids should not be used.
88. Correction of erroneous figures or words on Goods Forms should be made by crossing out the incorrect figures or words with a single straight line and writing the correct ones above it and should be initialled by both the Issuing Officer/Supplier and the Receiving Officer.

STOCKTAKING

89. Stocktaking at regular intervals should be carried out in order to ensure that physical stocks held, tally with ledger records and that such records form a proper basis for the valuation of inventories held by Ministries/Departments.
90. The OIC Warehouse should annually design a plan for the stocktaking exercise, ensuring that each stock item is checked at least once yearly. Due consideration should be given for more frequent checks on high value items or items which are prone to high risk of loss.
91. The OIC Warehouse should carry out frequent checks of stock on a rotational basis against the ledger balances and initial and date the ledger records.
92. Cases of variations (surplus/shortage) should be dealt with in accordance with Financial Instructions – Losses, Deficiencies and Write-off of Goods (Circular no 6 of 2012 issued by the Ministry of Finance). Any surplus found during a stock-take should be brought to ledger charge promptly on GF 10. Any deficiency should be reported to the Accounting officer immediately. The quantity of the deficiency should be transferred through a GF 9 to a deficient account.
93. The OIC Warehouse should submit a Stock-take Report to the Accounting Officer, with copy to Director, Procurement and Supply at least on a yearly basis.

PHYSICAL STOCK VERIFICATION

94. Accounting officers are responsible to organise the conduct of annual physical stock verification by a team comprising officers of the Department other than the OIC warehouse, in the presence of an internal control officer, and submit a copy of the stock verification report to the Director, Procurement and Supply within two weeks of completion of the stock verification exercise; and ensure that remedial actions are taken in the light of findings and recommendations, if any, made in the annual physical stock verification report. Officers from the Directorate Procurement and Supply can assist in the stock verification exercise.
95. Stock verification or stock-take is the physical verification of the quantities and conditions of goods held in a warehouse/outstation. A stock-take may be performed as an annual physical stock verification or as a continuous program in warehouses/outstations.
96. While a stock verification is in progress, no receipts or issues should be made without the sanction of the Surveying Officer(s), who should countersign all receipt/issue vouchers. Goods should not be taken on ledger charge during the stock verification without the knowledge of the Surveying Officer.
97. The OIC Warehouse/Outstation should collaborate with the Surveying Officer(s) so that the stock verification exercise is carried out efficiently.
98. Before stock verification, the OIC Warehouse/Outstation should ensure that:
- (a) records are kept up-to-date;
 - (b) all records are handed over to the surveying officer(s);
 - (c) all goods in the warehouse/outstation are properly labelled/classified to facilitate locating, counting and recording; and
 - (d) unwanted goods are kept separately.
99. During stock verification, the surveying officer(s) should:
- (a) make a physical count of all the goods in Warehouses/Outstations;
 - (b) reconcile the quantity in stock with ledger records;
 - (c) for each item checked and found correct, date and sign the relevant records, inserting the quantity underneath the record balance; and
 - (d) record all deficiencies or excesses on GF 14.

100. After stock verification,
- (a) The surveying officer(s) should:
 - (i) date and sign GF 14;
 - (ii) request the OIC Warehouse/Outstation to date and sign GF 14; and
 - (iii) submit a report to the Accounting Officer with copy to the Director Procurement and Supply, supported by GF 14, stating, inter-alia whether goods are properly kept; the conditions of the Warehouse/Outstation including security, health and safety measures and access controls; whether records are up to date; and whether unwanted goods are held separately.
 - (b) OIC Warehouse/Outstation should:
 - (i) make necessary adjustments to balances recorded on GF 14;
 - (ii) adjust records where deficiencies can be matched with excesses of goods of a similar type; and
 - (iii) complete GF 9 (Deficient Goods) and/or GF 10 (Surplus and/or Returned Goods) as appropriate, and update records accordingly.

GENERAL ADMINISTRATION

Absence of substantive OIC Warehouse

101. Where the OIC Warehouse is unable to carry out his duty owing to sickness or for any other reason and a formal handing-over to another Officer is not warranted, arrangements should be made for the keys of the Warehouse to be taken over by another Procurement and Supply officer or any other Departmental Officer designated by the Accounting Officer. On no account should the OIC Warehouse hand over his keys to his assistants. Until the OIC Warehouse resumes duty the following procedure should be adopted by the designated officers:

- (a) receipts should be checked jointly;
- (b) issues should be made jointly; and
- (c) receipt and issue vouchers should be signed by both officers.

HANDING OVER

102. A handing over exercise should be carried out where OIC warehouse:
- (a) leaves the Department;
 - (b) is transferred to another Warehouse within the same Department; or
 - (c) proceeds on leave for a period which warrants a handing over / for a period exceeding 8 weeks.
103. The outgoing officer should hand over all Government property in his custody to the incoming Officer and sign a handing over (HO) certificate “GF 13” in three copies. Both incoming and outgoing officers should sign the certificate stating that the items are exactly as per records. However, where discrepancies are noted, such discrepancies should be listed on the verso of the certificate, or duly certified annexes (if any), and the ledger balances should be adjusted accordingly and the outgoing OIC Warehouse should submit his/her explanations on the occurrence of the discrepancies to the Accounting Officer.
104. The outgoing officer should submit the certificate to the Accounting Officer, with copy to the Director, Procurement and Supply. The outgoing officer should also remit a copy of the certificate to the incoming officer and retain a copy.
105. The outgoing OIC Warehouse should remit all warehouse keys in his/her custody after having handed over the warehouse to the designated incoming officer.
106. In the case of demise of an OIC Warehouse in possession of warehouse keys, the Accounting Officer should make arrangements for the retrieval of the keys.
107. Where the keys cannot be retrieved as at the above paragraph, the Accounting Officer should proceed with the replacement of the warehouse lock.
108. Where the demise of an OIC Warehouse is reported, the Accounting Officer should immediately appoint a Board of Survey for the handing over of the warehouse to a designated officer in accordance with MOFEPD Circular No. 17 of 2012.

LOSS OF KEYS

109. The loss of warehouse keys should be reported immediately to the Accounting Officer, Accountant General and the Director, National Audit Office with full explanations of the occurrence.
110. With a view to avoiding disruption in continuity of warehousing operations, the Accounting Officer should provide the OIC Warehouse with the duplicate keys.
111. The Accounting Officer should ensure that the lock has been replaced and new keys provided in the same day to avoid unauthorized access to the warehouse.

112. Where it is established that the loss of the keys results from the negligence of the OIC Warehouse, the Accounting Officer should take necessary measures to charge him/her with the replacement cost of the lock.

DESTRUCTION OF WAREHOUSE RECORDS

113. The destruction of warehouse records is governed by the National Archives Act 1999 and its Regulations.
114. All warehouse records; including those generated electronically, shall be kept 7 years, after the year of completion of audit by Director of Audit have been audited and cleared by the National Audit Office before recorded in the list for onward transmission to the National Archive for destruction.
115. The list of the above-mentioned records should be prepared and submitted in the form of the Second Schedule of the National Archive Regulations (regulation 18) and forwarded to the National Archive for appropriate decision.
116. The Third Schedule of the National Archive Regulations (regulation 21) should be prepared immediately after the destruction exercise has been completed.

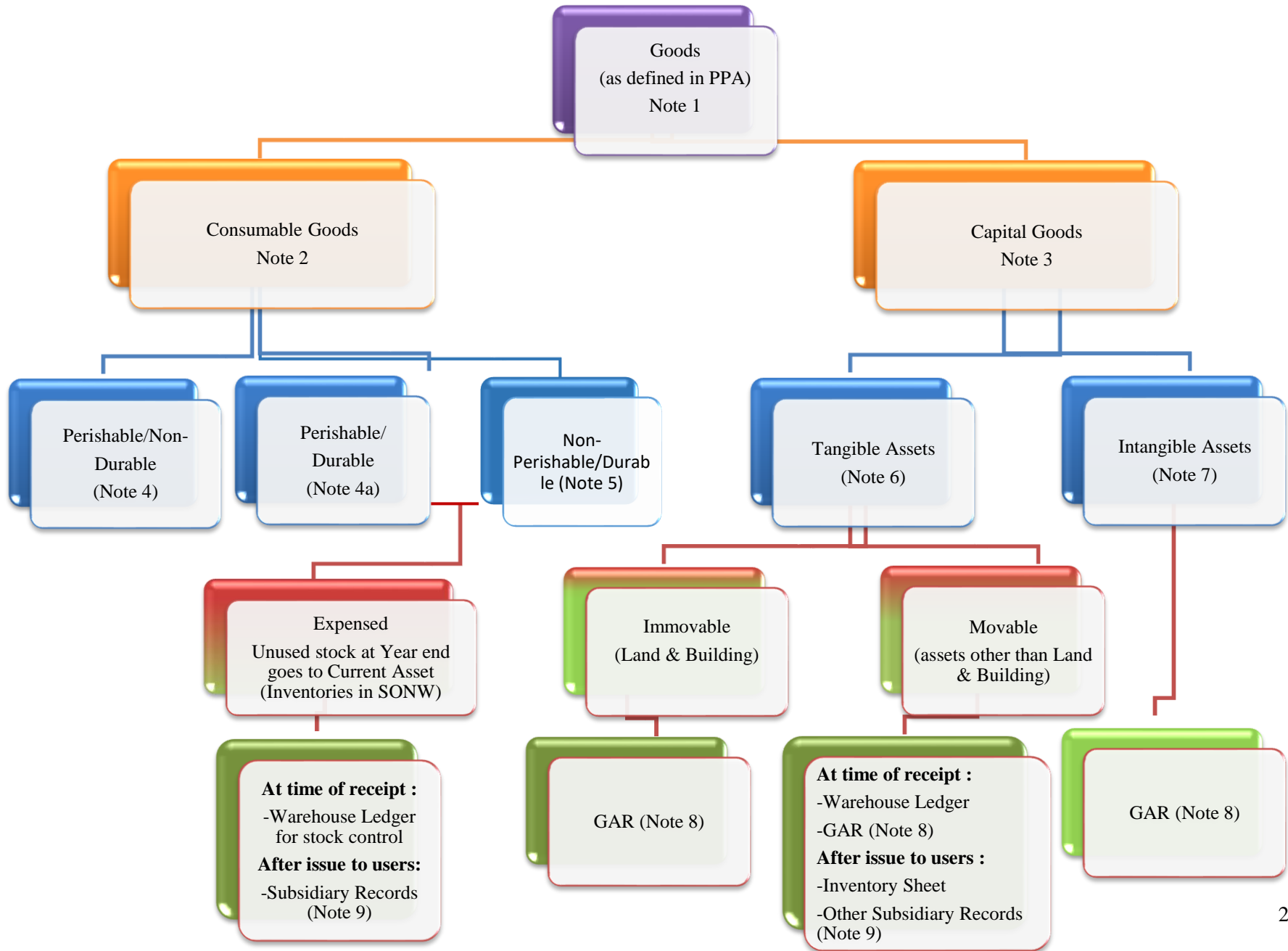
GOVERNMENT OF MAURITIUS

*LAYOUT 15
(Revised 2024)*

INSPECTION AND ACCEPTANCE REPORT

Ministry/ Department						
Supplier:			IAR No			
Date:			Date:			
GF 1/LoA:			Invoice No.....			
Date:			Date:			
The goods listed in Letter of Award (LoA) / Goods Form 1 (GF 1) above have been inspected / examined by the undersigned officers. The result of the inspection / examination is given in the table below:						
SN	Item Name	Quantity ordered (as per LoA/ GF1)	Quantity as per supplier invoice	Quantity received in good order	Deficiency / Excess	Remarks
INSPECTION						
Date Inspected:						
Inspected, verified and found in order as to quantity and sample/specifications						
Remarks						
ACCEPTANCE						
Date received:.....						
Complete*						
Partial* (to specify)						
NOT ACCEPTED:						
Reasons:						
Supplier's commitment:						
Supplier's Signature			Date:			
Inspection Officer(s)/ Inspection Team						
SN	Name of officers	Signature				
1						
2						
3						

*tick in cell



NOTES TO FLOWCHART

Note 1: Goods are as defined in the Public Procurement Act 2006

Goods objects of every kind and description including commodities, raw materials, manufactured products and equipment, industrial plant, objects in solid, liquid or gaseous form, electricity, as well as services incidental to the supply of the goods such as freight and insurance.

Note 2: Consumable Goods

- Consumable Goods are goods that are normally purchased recurrently and **consumed** in the delivery of services or in the achievement of the objectives of the Ministry/Department. Such goods must be replaced regularly because they wear out or are used up.
- The cost of consumable goods is normally expensed at time of purchase and is charged under recurrent expenditure item
- The unused stock of consumable goods at year end (normally held in warehouses) should be accounted for as inventories (Current Asset) in the Statement of Net Worth (SONW)

Note 3: Capital Goods

- Capital Goods are goods that are **used** in the delivery of services or in the achievement of the objectives of the Ministry/Department.
- The acquisition cost of capital goods is normally charged under capital item (Acquisition of non-financial asset) and accounted for under Non-Financial assets in the books of Government

Note 4: Perishable/ Non-Durable goods are a category of goods that are generally immediately used up. Examples are vegetables and bread etc.

Note 4a: Perishable/Durable goods are a category of goods that generally have an expected life span of 3 years or less. Examples are foodstuffs (canned food/cheese), pharmaceutical products, etc.

Note 5: Non-Perishable/Durable goods are a category of goods that generally do not need to be purchased frequently because they are made to last for a long time (usually lasting for 3 years or more). Examples office stationery/ requisites & Non-powered Loose Tools, etc.

Note 6: Tangible Asset, also known as physical asset, is defined as “A non-financial asset, having a physical substance and owned by an entity for use in the production of goods and/or delivery of services. It is not expected to be converted into cash any sooner than at least one year's time.” Movable physical assets refer to goods such as vehicles, plant and machinery,

equipment, furniture etc. Treasury Circular No 16 of 2017 provides a list of items which are regarded as assets.

Note 7: *Intangible Asset* is defined as an “Identifiable non-financial asset without physical substance which is separable or arises from contractual or other legal rights and from which future economic benefits or service potential can be derived”. Examples are software, copyrights, licenses and patents.

Note 8: In exceptional cases where advance payments are made in respect of goods acquired, recording (of the advance payment) in Government Assets Register (GAR) is effected at the time of such payment.

Note 9: Subsidiary records currently include:

- a) Office Equipment Register
 - b) Tools & Equipment Register
 - c) Tools and Equipment Distribution Register
 - d) Plant Register (includes vehicle)
 - e) Site Record Book
 - f) Inventory Sheet
 - g) Battery Register
 - h) Tyre Register
 - i) Goods on Loan Register
 - j) Government Assets Register (GAR)
 - k) Donation Register
- In principle, all tangible (physical) assets should now be recorded in the GAR even after they are issued for use, in accordance with Treasury Circular No 16 of 2017. However, the subsidiary records mentioned above should continue to be maintained by Ministries and Departments until all tangible assets have been recorded in the GAR.

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/TRIPPLICATE/
QUADRUPPLICATE/QUINTUPLICATE*
*whichever applicable

GOODS FORM 3
(Revised 2024)

APPLICATION FOR OVERSEAS PURCHASES

D.O. No. _____

T.I No. _____

Date:

From: **OIC Procurement & Supply**

To: **OIC Financial Operations/Accountant General (for non-self-accounting Department)**

I submit the following for transaction to Supplier:

(a) Order in **quintuplicate** as detailed below placed on

Messrs.....

of

(b) Central Procurement Board/Dept. Procurement Reference.....

(c) An application in triplicate for a letter of credit for the above-mentioned amount. (Delete if not applicable)

(d) Transfer Forms for Imports in duplicate with proforma invoice. (Delete if not applicable)

	<i>Currency</i>	<i>Amount</i>
Estimated cost in Foreign currency exclusive of packing, freight, etc
Estimated cost of packing, freight, insurance, etc
Commission and Charges
Customs Duty
Stamps Duty
V.A.T
Discretionary Allowance
	TOTAL COST	_____

Departmental Overseas Order No.....of

Date:..... Name:..... Signature of Officer:..... Rank:.....

(To be completed by Finance Section)

Funds have been earmarked as follows:

Estimates..... Vote Item..... Rs.....

Entered in TAS

Date:..... Name:..... Signature of Officer:..... Rank:.....

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE/QUADRUPPLICATE*
*whichever applicable

GOODS FORM 4
(Revised 2024)

OVERSEAS PURCHASE ORDER

Treasury/Department Indent No.....of.....20.....

Indent for.....
(brief description of goods required)

The Marks to appear on the packages are as follows:

GOVERNMENT OF MAURITIUS	
To,.....	D.O. No.....
..... Mauritius	Your Ref:.....
For Department of :.....	

The Marks to appear on the packages are as follows:-

Parcel post addressed to:

.....
.....

Freight

Arrangements:.....

.....

Insurance.....

Mode of Payment:.....

Terms and Time of Delivery:.....

Special Instructions (if any).....

IMMEDIATELY AFTER SHIPMENT two (2) set of non-negotiable documents should be sent to the

.....

TO	FROM
.....
.....

Name.....Signature.....Rank.....Date.....

I should like to transmit to you the above indent as detailed on annexed sheet for your kind compliance. An early confirmation from you would be appreciated. Thank you.

Yours faithfully,

.....
ACCOUNTANT-GENERAL/ACCOUNTING OFFICER*

**Delete as appropriate*

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE/QUADRUPPLICATE*
*whichever applicable

GOODS FORM 4A
(Revised 2024)

**OVERSEAS PURCHASES VOUCHER
GOODS RECEIVED**

PART I

D.O. No.....

Date:.....

T.I. No.....

IAR Ref:.....

LEDGER FOLIO	GOODS	QUANTITY	VALUE	CONDITION*	REMARKS**
	TOTAL				

To the Accounting Officer: I certify that I have received the goods ordered as per above mentioned condition and that the goods purchased have been inspected and compared where appropriate with sample. I have taken them on charge as indicated.

Date:.....Name of Receiving Officer:.....Signature:.....

PART II - (TO BE FILLED IN BY OIC FINANCE)

To: OIC WAREHOUSE

A claim has been issued to the supplier on(Date) as per Goods Form 11 Claim No.....
(Copy attached herewith).

Name.....

Signature.....

Rank.....

Date.....

PART III - In case the supplier/insurance has not made good for the item(s) broken, not according to specifications/sample and/or damaged

DECISION OF ACCOUNTING OFFICER (in accordance with Paragraphs 31 & 32 of MOFEPD Circular No.6 of 2012 - Financial Instructions- Losses, deficiencies and write-off of goods)

Name.....

Signature.....

Rank.....

Date.....

**Note:- *CONDITION S.R: Short Received
B: Broken**

**X: Not according to specifications/sample
D: Damaged**

**** Remarks:- To be filled by officer-in-Charge Finance when goods are short received/broken/damage or not according to specifications/sample are not replaced in kind but refunded in cash.**

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/TRIPPLICATE/
QUADRUPPLICATE/QUINTUPLICATE*

*whichever applicable

GOODS FORM 6
(Revised 2024)
No:

COMBINED INDENT, ISSUE NOTE AND RECEIPT VOUCHER

Part 1

From: Ministry/Department:.....

To: Ministry/Department:.....

Please supply the undermentioned Goods

Date:..... Name of Indenting Officer:..... Signature:..... Rank:.....

1	2	3	4	5	6	7	8		9
Receipt Ledger Record	Goods	Item Code (TAS)	Denomination	Quantity Required	Quantity Issued	Rate	Amount		Issue Ledger Record
							Rs	CS	
TOTAL							TOTAL		

TOTAL ISSUED (in words).....

In words Rupees:.....cents.....

Part 2

To:.....

Goods shown in Column 6 Part 1, forwarded herewith.

Date:..... Issuing Officer:..... Signature:..... Rank:..... Voucher No:.....

Part 3

To:.....

Goods shown in column 6 Part 1, received in good order and taken on charge as indicated

..... Date Name of Receiving Officer Signature Rank

TREASURY ACCOUNTING SYSTEM
VOTE IS CORRECT

* Commitment/Payment
Rs..... CS.....

Signature.....

* Delete as appropriate

Note:- Part 3 is not to be signed until the total of column 6 has been entered in figures and words, and a diagonal line drawn below the last line of entry so as to cancel the remaining space in part I.

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/TRIPPLICATE/
QUADRUPPLICATE*
*whichever applicable

GOODS FORM 8
(Revised 2024)

CONVERSION VOUCHER

Indent for Goods..... Dated..... Department

PART 1	A	B	C	D		E
	Finished Goods Description (One item per Voucher)	QTY REQUIRED	QTY RECEIVED	VALUE		LEDGER FOLIO
				Rs	Cs	
PART 2	OIC Workshop - Please indicate in Part 3, the raw materials and quantities thereof					
	Date Name..... Signature..... Grade					
PART 3	MATERIALS	QTY REQUIRED	QTY ISSUED	VALUE		LEDGER FOLIO
				Rs	Cs	
			Total			
Part 4	Raw Materials shown in Part 3, column C, received.					
	Date Name..... Signature..... Grade					
Part 5	Labour: Pay Sheet or Payment Voucher Reference Amount Rs.....					
Part 6	Surplus Raw Materials Returned on GF 10 of Value Rs					
Part 7	Total Cost of Finished Goods: Parts (3+5-6) Rs					
Part 8	Finished Goods shown in Part 1, received and taken on charge as per Ledger Folio:.....					
	Date Name..... Signature..... Grade					

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE/QUADRUPPLICATE*
*whichever applicable

GOODS FORM 9
(Revised 2024)

No:

DEFICIENT GOODS VOUCHER

PART I

(TO BE FILLED BY OIC WAREHOUSE)

Ministry/Department:

TO: ACCOUNTING OFFICER

The goods located at Warehouse/Outstations..... listed in the table below has/have been found deficient by me/ Departmental Officers /Internal Audit/External Audit/Board of Survey* and has/have been transferred to the Deficient Goods Ledger.

From Ledger/Folio	Goods	Qty	Rate	Value		Transfer to Deficient Goods Ledger/Folio
				Rs	Cs	

Explanations for the deficiency

Name.....

Signature.....

Rank.....

Date.....

** Delete as appropriate*

PART II

DECISION OF ACCOUNTING OFFICER (MOFEPD Circular No.6 of 2012 - Financial Instructions- Losses, deficiencies and write-off of goods at Paragraphs 31 & 32)

Name.....

Signature.....

Rank.....

Date.....

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPPLICATE*
*whichever applicable

GOODS FORM 9A
(Revised 2024)

No:

GOODS SHORT SUPPLIED VOUCHER - OVERSEAS

PART 1

(TO BE FILLED IN BY OIC WAREHOUSE)

Ministry/Department:.....

To: **ACCOUNTING OFFICER**

The good(s) listed in the table below, ordered from(Supplier's name) as per overseas purchases voucher (GF 4 and 4A) No....., has/have been transferred to the Deficient Ledger.

Receipt Ledger/Folio	Description of goods	Quantity transferred to Deficient Ledger	Unit Price		Value		Deficient Ledger/Folio
			Rs	Cs	Rs	Cs	

Part 2

Remarks, if any.

.....
.....
.....
.....

Part 3

Survey Report datedattached herewith.

Name..... **Signature**.....

Rank..... **Date**.....

PART II – In case the supplier/insurance has not made good for the item(s) short supplied

DECISION OF ACCOUNTING OFFICER (in accordance with Paragraphs 31 & 32 of MOFED Circular No.6 of 2012 - Financial Instructions- Losses, deficiencies and write-off of goods)

Name.....

Signature.....

Rank.....

Date.....

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE/QUADRUPLICATE*
*whichever applicable

GOODS FORM 10
(Revised 2024)

No.....

SURPLUS AND/OR RETURNED GOODS VOUCHER

Issue Voucher No.

Issue Date

From: Ministry/ DepartmentDivision

To:

Part 1

The undermentioned items are found surplus/returned* to Warehouse. Original and Duplicate of GF 10 are submitted herewith.

Name of Officer

Rank:

Signature

Date

Ledger Record	Description of Goods	Unit of Issue	Quantity	Value Rs	Reasons for Return to Warehouse	Receipt Ledger Record

TOTAL

--

Total Quantity in words:

Part 2

To

I certify that the above mentioned goods have been received to-day and have been taken on charge in the Ledgers as shown above. Duplicate GF 10 is returned herewith. Original retained by me.

Name of Receiving Officer

Rank

Signature

Date

**Delete as appropriate*

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE/QUADRUPPLICATE*
*whichever applicable

GOODS FORM 11
(Revised 2024)

CLAIMS AND INSURANCE

1. Indent No. Orders Reference.	
2. Insurance Certificate No.	
3. (a) Name of Carrier and Date of Arrival (b) Port/Airport at which Goods Discharged	
4. Numbers and description of Pieces/Packages involved	
5. (a) Nature of Exterior or Interior Packing (b) New or Second hand	
6. Date and Place of Discovery of loss or Damage Were Surveys performed at the same place? If not, give details.	
7. Has Claim been made on Ships Agents/Insurance Company(ies)/ Suppliers? If so, state result and attach relevant correspondence.	
8. If no Loss or Damage was Notified to Ship at Time of Discharge State: (a) When and where stored at Port/Airport, or (b) Delay, if any, in taking delivery, and (c) When and how transported to final destination.	
9. Nature of Loss/Damage	
10. Particulars of Loss and/or Damage and Amount Claimed.	

Name of OIC Warehouse:

Signature of OIC Warehouse:

Date:

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE*
*whichever applicable

GOODS FORM 12
(Revised 2024)

MINOR GOODS

Ministry/Department.....

Section

Month..... Year.....

Ledger or Inventory Records (1)	Description of Goods (2)	Qty (3)	Condition (4)	Original value (approx.) (5)	Date of Receipt (6)	Recommendations (FM Kit Ref.....) (7)

<p>To: Accounting Officer, forwarded for your approval</p> <p>Name of Officer-in-Charge:</p> <p>Rank: Signature :</p> <p>Date:</p>	<p>Examined</p> <p>.....</p> <p>Name</p> <p>.....</p> <p>Date & Signature</p>
---	---

To: Officer-in-Charge, Warehouse (Authority Reference))

Date..... Accounting Officer's Signature:

To: Accounting Officer

Action has been completed on your instruction above. Entries for the sanctioned write-offs have been made in the relative Ledgers and Inventories.

Certificate of Disposal required under (FM Kit) is attached in triplicate.

Name Rank :

Date: Signature:

N.B. In Column "Condition" insert:- **R for Redundant** **U.S for Unserviceable**

B for Broken

O for obsolete

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE/QUADRUPPLICATE*
*whichever applicable

GOODS FORM 13
(Revised 2024)

HANDING-OVER CERTIFICATE

To : ACCOUNTING OFFICER

Ministry/Department

Part 1. I certify that I have handed over to-day to Mr./Mrs/Miss* all goods of the warehouse hitherto in my charge. I agree with the discrepancies shown in the list on reverse at part I. My explanations regarding deficiencies are attached.

Date..... Signature

Rank..... Outgoing Officer's Name

Part 2. We hereby certify that Mr/Mrs/Miss* is unable personally to hand over the goods of the..... warehouse/outstation* owing to

As directed we have held a Board of Survey on the goods and found all to be (a) correct and in order (b) correct and in order except for those noted on reverse*at part II. Our recommendations are attached.

NAME	DESIGNATION	SIGNATURE
Chairperson :		
Member :		
Member :		
Member :		
Member :		

Date.....

Part 3. I certify that I have taken over to-day all goods of the above-mentioned warehouse/outstation situated at

(i) from Mr/Mrs/Miss*and that I have checked the goods on hand and found all to be (a) correct and in good order (b) correct and in good order except for those noted on reverse*at Part I .

(ii) from the Board and that I was present during the survey. Goods found in excess have been taken on charge.

Date..... Signature

Rank..... Incoming Officer's Name

**Delete as appropriate*

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE*
*whichever applicable

GOODS FORM 15
(Revised 2024)

LIST OF GOODS FOR SURVEY

Ministry/Department.....

1. To: Accounting Officer

The goods listed at GF 15A page No..... (attached herewith) are ready for survey. In accordance with paragraph 1(a) of Financial Instructions- Board of Survey, a Board of Survey should be set up to examine and recommend the mode(s) of disposal.

Name of OIC Warehouse Designation

Signature..... Date

2. To: Chairperson Board of Survey

You are requested to examine the goods listed at GF 15A page No. and to make recommendations for their disposal within..... days.

Accounting Officer

Signature.....Date

3. To: Accounting Officer:

We hereby certify that we have examined the goods which we consider should be dealt with as stated in our recommendations in GF 15A and 15B*

NAME	DESIGNATION	SIGNATURE
Chairperson :		
Member :		
Member :		
Member :		
Member :		

Date.....

* Delete where not applicable

GOVERNMENT OF MAURITIUS

GOODS FORM 16
(Revised 2024)

REPORT OF BOARD OF SURVEY

of the

held on the

B.O.S
REFERENCE No.
.....

DATE	FROM	TO	REMARKS

GOVERNMENT OF MAURITIUS

GOODS FORM 16
(Revised 2024)

TO: OFFICER-IN-CHARGE WAREHOUSE/OUTSTATION

1. The recommendations of the Board of Survey are approved/not approved*
2. Proceed with the appropriate disposal actions as per recommendations and report back.

Remarks :

.....

.....

Date:

Accounting Officer

**Delete as appropriate*

TO: ACCOUNTING OFFICER

Necessary action has been taken as per your instructions above. All records have been adjusted accordingly.

Remarks :

.....

.....

.....

.....
Date Name (OIC Warehouse/Outstation) Signature

NOTE: With reference to financial instructions on Board of Survey, Para. 1,

Goods Form to be used are:-

- (a) GF15, 15A, 15B, 15C and GF 16
- (b) GF 9, GF 10, GF 13, GF 14 and GF 16*
- (c)&(d) GF 9, GF 10, GF 14 and GF 16 *

**Delete as appropriate.*

GOVERNMENT OF MAURITIUS

GOODS FORM 16
(Revised 2024)

Ministry/Department

Warehouse/ Outstation

BOS Reference

TO ACCOUNTING OFFICER

In accordance with instructions received in your Letter of Appointment dated....., the Board of Survey met on

2. The Board met atof theMinistry/ Department on the dates and at times as per annex, in order to make a% survey of the goods.

3. The recommendations of the Board of Survey are submitted on GF 15A page No and enclosed herewith.

4. We have to report that (delete as applicable):-

(a) The stocks were checked against the Ledger balances. The checks covered% of the stock.

(b) Excesses and deficiencies found are noted on GF 14 which is enclosed. The explanations of the OIC Warehouse are attached in GF 9 and GF 10.

(c) All unwanted goods brought to our notice on GF 15 A page No..... have been dealt with according to procedures. The relevant Goods Forms with our recommendations thereon is/are attached.

(d) Difficulties experienced by the Board were as follows:
.....

(e) The general conditions of the warehouse (s) is/are as follows:
.....

(f) Record Keeping.....

(g) The Survey was completed on

(h) Other observations:
.....
..... (if necessary, attach any additional statements)

NAME	SIGNATURE	DATE
Chairperson :		
Member :		
Member :		
Member :		
Member:		

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE*
*whichever applicable

GOODS FORM 17
(Revised 2024)
No:

PRINTING REQUISITION

To: The Government Printer,

From:

Name of Indenting Officer:

Signature of Indenting Officer:

Date:

Grade:

Please Supply:

Register of Books and Forms Record	For Printing Office use only	Full Description of Goods Required	Form or Book Ref. No.	Qty Required (*)	Estimated Duration Months	Qty in Hand	Last Supply Received	
							Date	Qty

**Increase in quantities must be fully explained in a covering letter.*

Re-order / Out of Stock Notification

Date:

From:

To:

Please note that the following goods : -

* (a) held in stock have reached re-order level

* (b) have gone out of stock

GOODS	DESCRIPTION	ITEM CODE

* Delete where necessary

Name:

Signature:

Grade:

GOVERNMENT OF MAURITIUS

ORIGINAL/DUPLICATE/
TRIPLICATE*

*whichever applicable

LAYOUT 12

(Revised 2024)

INDENT FOR GOODS (Stock /non-stock items)

Ministry/Department.....

1. Name of Indenting Officer.....
Designation.....
Section.....

2. Name of Authorizing Officer
Designation.....
Section.....

3. To: OIC Procurement and Supply Unit,
Ministry/Department.....

Please supply the following Goods/ items:

SN.	Goods	Unit of Issue	Quantity required	Quantity approved*	Unit Estimated cost	Issue Voucher
Total						

Signature of Indenting Officer.....Date:.....

OIC Finance: To indicate availability of funds

Funds are/ are not available under.....Signature.....Date:.....

***To be filled by authorizing Officer**

Signature of authorizing Officer (*Approved /Not approved*).....Date.....

LAYOUT 13 (REVERSE)

Entry in Advance Ledger:

Date: Amount: Ledger Folio:

Date Advance Account opened in TAS and amount thereof

Date Police report received

Implementation of IC recommendations

.....

.....

Disciplinary action taken, if any;

.....

.....

Recovery of losses, if any

Date loss written off by Accounting Officer

Write off authority reference.....

Date Layout 14 (Write off of Losses & Deficiencies) and 14 A (List of Goods Set for Write Off)

submitted to Accountant-General / Director, Procurement and Supply

Any other relevant information

.....

.....

.....

.....

.....

Follow up action required.....

.....

.....

.....

.....

GOVERNMENT OF MAURITIUS

LAYOUT 14A

(Revised 2024)

LIST OF GOODS SET FOR WRITE OFF

Sn	LEDGER REF.	GOODS	QUANTITY	TOTAL VALUE (Rs)	IC RECOMMENDATIONS	POLICE INVESTIGATION OUTCOME	REASONS FOR WRITE OFF

Write off authority reference.....

Write off approved.....

Name of Accounting Officer..... Signature..... Date.....

To be filled by OIC warehouse/outstation

I hereby certify that necessary entries have been made in accordance with paragraph 46 of Financial Instruction-losses, Deficiencies and Write off of Goods

Name of Officer..... Signature..... Date.....

INSPECTION AND ACCEPTANCE REPORT

Ministry/ Department.....						
Supplier:.....				IAR No.....		
				Date:.....		
GF 1/LoA:.....				Invoice No.....		
Date:.....				Date:.....		
The goods listed in Letter of Award (LoA) / Goods Form 1 (GF 1) above have been inspected / examined by the undersigned officers. The result of the inspection / examination is given in the table below:						
SN	Item Name	Quantity ordered (as per LoA/ GF1)	Quantity as per supplier invoice	Quantity received in good order	Deficiency / Excess	Remarks
INSPECTION						
Date Inspected:.....						
Inspected, verified and found in order as to quantity and sample/specifications						
Remarks						
ACCEPTANCE						
Date received:.....						
Complete*						
Partial* (to specify)						
NOT ACCEPTED:						
Reasons:.....						
Supplier's commitment:.....						
Supplier's Signature.....				Date:.....		
Inspection Officer(s)/ Inspection Team						
SN	Name of officers	Signature				
1						
2						
3						

*Tick in cell

**COMMISSIONING CERTIFICATE
Machinery and Equipment**

MINISTRY/DEPARTMENT:

Purchase Order/ Letter of Award Reference:

Item Supplied:

Make:..... Model:

Chassis Number* Country of Origin:

Engine*/Serial Number: Delivery Date:

Rating *: cc Installation Date and Location*:.....

Warranty Period: Commissioning Date:

Specifications: **As per Purchase Order / Letter of Award (Annex A)**

We hereby certify that the abovementioned item conforms to specifications as per the Purchase Order / Letter of Award (Annex A), and has been delivered and commissioned on the dates specified above. It is operating according to specifications and to customer's satisfaction.

Training has been provided as per contractual requirements**.

SUPPLIER/SUPPLIER'S REPRESENTATIVE

Name: Signature:

Position: Date: Seal of the Company

REPRESENTATIVES OF MINISTRY/DEPARTMENT

(1) (2) (3)

Name

Rank

Signature

Date

Seal of the Ministry

*To be filled in if applicable

** Strike off if not applicable

