

Auditor General's Department  
306/72,  
Polduwa Road,  
Battaramulla.

To all the officers

### **Control of Office Inventory**

A main inventory in respect of all the inventory items is maintained in the Stores Branch and the Receipt Orders and Issue Orders in accordance with the Financial Regulation 753 should be used for the receipt and the issuance of the inventory items. The Stores of the Head Office should maintain a main inventory in an updated manner so as to represent each Sub-office, Branch and Division and it should be balanced annually and compared the balance available in the stores with the inventory balance. In case of any discrepancy, having made the required adjustments prior to 28 February of the following year, the inventory registers should be updated.

#### **2. Custody and the Responsibility of the Items Issued to the Officers**

- 2.1 Inventory items are issued up on the applications forwarded and approved by the Superintendents of Audit and the Divisional Heads respectively. The applications should be prepared in duplicate and sent to the Stores Branch. One copy ensuring the issuance of the items should be handed over to the officer who made the request and the rest should be filed in the Stores.
- 2.3 Files containing the details of the items in the custody of the officers should be separately maintained in the Stores Branch.
- 2.2 The items issued to the officers should be kept in the custody of each officer and those should be entered in the inventory of the Branch. The responsibility of those items as well as their maintenance in a sound condition to use them is entrusted to those officers. In case of changing the Branch due to the changes in the duties assigned to the officer, the items remained under his custody should be handed over to his new successor in writing and a copy thereof should be handed over to the Stores. Except for

the Laptop Computers made available to the Branch under the Capacity Building Programme, only the other inventory items issued in the name of the officer can be carried away by the officer after making an entry in the inventory and those should be entered in the inventory of the new branch.

3. In addition to the main inventory maintained in the Head Office, a Branch Inventory including the items received by and issued from each Branch should be maintained in an updated manner by all the Branches. The Storekeeper should, by way of the verifications conducted from time to time on the assets, establish that items included in the inventory are available in the Stores.
4. Annual Board of Survey  
Arrangements should be made to conduct the Board of Survey on the inventory items of the Head Office and the Branches annually and the Board of Survey should be completed by 20 January in the ensuing year. The reports of the Board of Survey should be submitted to the Chief Accountant before 31 January. The discrepancies reported by the Board of Survey should be investigated and finalized within one month from the date of the receipt of the Board of Survey Reports.
5. Damaged, Broken and Unusable Items  
Action should be taken to report on the damaged, broken and unusable items to the Stores and the Stores should examine and confirm to that effect and make entries thereon in the inventory as well. The relevant investigations should be completed according to the Annual Board of Reports. Action should be taken to dispose of these unusable items in terms of the Financial Regulations before 31 March.
6. This process should be continued under the supervision of the Chief Accountant and an updated inventory file should be maintained in the Accounts Branch in respect of each year.



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