

# TREASURER'S DIRECTIONS

## PART 3 - RESPONSIBILITIES OF ACCOUNTABLE OFFICERS

### Section 7 - Accountable Forms

**Authorities:** *Financial Management Act*

Section

3. Interpretation
6. Operating Accounts
13. Duties of Accountable Officers

**Defined Terms** - *Refer to Part 1 Section 2*

- Accountable Officer
- Agency
- official bank
- official receipt
- public money

#### OVERVIEW

Accountable forms are particular types of forms that require safeguarding due to their potential value or negotiability. As the name suggests, accountable forms need to be individually identified and accounted for. The need to safeguard these forms stems from the potential for misuse.

#### STATEMENT OF INTENT

- 3.7.1 This Section provides a framework and minimum control requirements relating to the identification, printing, safe custody, control, issue, accounting for and disposal of accountable forms.

## REQUIREMENTS FOR ACCOUNTING AND PROPERTY MANUALS - *refer to part 3 section 1*

3.7.2 Accountable Officers are responsible for incorporating in their Agency's accounting and property manual, procedures and appropriate controls relating to:

- identification of accountable forms used in the Agency;
- printing, safe custody and control of stocks of accountable forms;
- maintenance of Registers of Accountable Forms;
- issue and use of accountable forms by employees;
- action to be taken in the event of a loss of an accountable form;
- disposal of accountable forms; and
- independent random checks of stocks of accountable forms on a timely basis.

### IDENTIFICATION

3.7.3 Accountable Officers are responsible for ensuring that all accountable forms in their Agency are identified.

### PRINTING, SAFE CUSTODY AND CONTROL

3.7.4 Orders for the printing and supply of accountable forms shall be placed with the Government Printing Office or the official bank (in the case of cheques).

3.7.5 All accountable forms shall be consecutively numbered with every copy or counterfoil having the same number as the original.

3.7.6 Agencies shall maintain Registers of Accountable Forms detailing, at a minimum, stocks received, issued and on hand, accounting for the numerical sequence of such forms.

3.7.7 Accountable Officers shall ensure that stocks of accountable forms are adequately safeguarded and controlled.

3.7.8 Independent random checks of stocks of accountable forms shall be conducted on a timely basis.

## ISSUE AND USE

- 3.7.9 Upon receipt of a stock of accountable forms, an employee shall verify that the forms are correctly numbered and that all forms are accounted for.
- 3.7.10 Accountable forms shall only be used for official purposes.
- 3.7.11 Cancelled accountable forms shall be retained as part of the accounting records.

## LOSS

- 3.7.12 Where a loss of an accountable form results in a loss of public money, instructions in Part 5 Section 5 of these Directions shall be followed.

## DISPOSAL

- 3.7.13 Unused stocks of accountable forms that are surplus to requirements, obsolete or spoilt, shall be appropriately disposed of, preventing their use.