

PART 34 – ACCOUNTABLE FORMS

1. FINANCE FORMS

The procedure for printing of Finance Forms and distribution of Accountable Forms and other Finance Forms is dealt with in Part 14 of this Manual.

2. (a) The following accountable forms are in use currently:
 - (i) *Integrated Local Purchase Order and Claim Form (FF4A)*
 - (ii) *Official Receipt (FF 132)*
 - (iii) *Debit Note (FF 133)*
 - (iv) *APC (FF5)*
- (b) The following forms should also be given similar treatment;
 - (i) ***Daily Receipt Statement*** to record receipts from Rural Development Bank of PNG (AB 45A)
 - (ii) *Requisition of Stores (DOS 10)*
 - (iii) *Cheque forms*
 - (iv) *Forms controlled and issued by Departments (other than Finance) for collection of revenue, such as fishing licenses, and firearm permits*
3. Among other things, accountable forms should be kept in safe custody by those having used or unused forms for the time being and that they shall not be destroyed except in accordance with the prescribed procedure.
4. Control Registers
 - (i) Those offices which receive bulk supplies for further distribution such as Provincial Treasury Offices, Management Information Systems (MIS), Departmental Headquarters etc.,) will maintain an Accountable Forms Register in FF 95 with separate sections used for different types of forms, for example ILPOC's, and Official Receipts.
 - (ii) *Details will be entered in the register immediately supplies are received.*
5. **DISTRIBUTION**

The forms will be issued only after due identification of the person to whom they are issued and the person taking delivery will sign in the column provided in the Accountable Forms Register.

When the forms are sent by post, an acknowledgement form should be sent for signature, return and entry in the register.

6. CONSUMPTION REGISTER

Officers whose duties necessitate the use of accountable forms will be responsible to ensure that adequate but not excessive stocks are held and that suitable registers are kept to record their receipt and consumption.

7. CHEQUE FORMS

The control over cheque forms requires to be comprehensive and meticulous at all times. While a **Control Register**, as stated above, should be maintained by storing and distribution centres, additional precautions are needed for some accountable forms, for example, at each point of preparation of cheques.

- (i) Registers will be maintained at each point of preparation showing the consumption of cheque forms by number.
- (ii) Spoiled cheques will be effectively cancelled with an appropriate cancellation stamp and kept in number order for inspection and audit verification.
- (iii) Reconciliation will take place periodically and be recorded specifically after each pay day showing the number of blank cheques issued for preparation, the number of cheques printed and issued and the number of cheques spoiled.
- (iv) For pay cheques each fortnight, the reconciliation will be shown on the register and signed and dated by the officer responsible.
- (v) Departmental Heads will designate officers responsible for cheque control at each store and advise the Secretary for Finance accordingly.
- (vi) Any loss of cheques will be immediately reported to the Officer-In-Charge who will report verbally to the Departmental Head followed by confirmation in writing and the Expenditure and Cash Management Division, will be informed. The bank will immediately be notified to stop payment on stolen or lost cheques.

8. LOSS OF ACCOUNTABLE FORMS

Loss of cheque forms is dealt with in paragraph 7(vi) above. In respect of other accountable forms, lost or stolen, the following procedure will apply:

- (i) *As soon as the loss or theft is discovered, the officer should report it to the Financial Delegate or any other authority responsible for its issue or distribution, who will take such urgent steps that are*

necessary to prevent its unauthorised use and send a report as explained below:

- (ii) The report should be sent to either Provincial Treasury Office (Provinces) or Departmental Headquarters after verification with the register, explaining the circumstances of the loss and steps taken to recover the documents.*
- (iii) If not recovered within a week, the Department or the Provincial Treasury Office (in case of loss in provinces) will advertise the loss in the local media, giving particulars such as type of form, serial number and other identifying information, advising the public and Government Offices against accepting those forms.*
- (iv) The Department or Provincial Treasury Office will also send a report immediately to the Secretary for Finance giving the following particulars.*
 - Type of form lost and serial number.
 - Name of the Officer who was responsible for the loss, his designation and location.
 - Circumstances of the loss and steps taken to recover the documents.
 - Whether advertised in the media and if so, when
 - Action taken to prevent recurrence of such a loss.
 - Action, if any, taken against the officer responsible for the loss.

9. DESTRUCTION OF ACCOUNTING RECORDS AND ACCOUNTABLE FORMS

- (a) Records to be destroyed after a period of two years:
 - Warrant Authorities and Advice of Expenditure.
 - Government Public Account Bank Statements
 - Official Postage Book
 - Book copies and Requisitions of prices for materials
 - Remittance Register
 - Quotations and Schedules of prices for materials
 - Time Book and Attendance Register

- Travel and Freight Warrants (book copy).
 - Movement Authority
 - Tax Group Certificates and Statement of Earnings
 - Book Copies of Accountable Receipts, Licenses, Permits, Certificates, Warrants.
 - Book copies of Debit and Credit Notes, Inter-Departmental Charge Notes and Integrated Local Purchase Order and Claim Form (ILPOC)
- (b) Records to be destroyed after a period of three years:-
- Stores Accounting Records
 - Paid Cheques - Taxation refunds
 - Cost Cards (provided capital assets and cost register are maintained separately)
 - Collectors Statements
 - Salary Variation Advice forms
- (c) Records to be destroyed after a period of six years:-
- Paid Accounts with Supporting Vouchers and paid cheques including O.S.A accounts.
 - Examination queries on accounts (provided no outstanding action is pending).
 - Cash Books.
 - Paymaster's Cash Books.
 - Receiver's Cash Books.
 - Collector's Cash Books.
 - Departmental Register of Accounts.
 - Banking Schedules - Pay in slips.
 - Journal Entries
 - Appropriation Ledger

- Sundry Debtors Ledger Account (provided no action is outstanding on a particular account)
 - Record of Advances (provided all advances are acquitted and reconciled)
 - Salary and Wage payment records
 - Salary Records (six years after officer would have reached age of 60 or 6 years after death).
- (d) The period after which accountable forms and accounting records may be destroyed commences from the date of the last transaction entered in them.
- (e) Arrangements should be made within each Department for the destruction of documents, books, registers and ledgers authorised to be destroyed. This destruction may be carried out periodically but it is preferable to arrange one destruction during each year.
- (f) The Department or office will forward a list of documents for destruction to the Auditor General, and copy the list to the Secretary for Finance. Destruction will not take place until the Auditor General and the Secretary for Finance have given written approval.
- (g) Destruction will be performed by the officer responsible for the accounting records and a witnessing officer. The two officers will prepare a certificate of destruction as follows:-

DESTRUCTION OF ACCOUNTING RECORDS

Ref. to Secretary for Finance and Auditor General's approvals

Location.....

Date

Ref Date

We, the undersigned, certify that we have this day destroyed the following accounting records:

TITLE

SERIAL NOS.

Method of Destruction:.....

Officer-in-Charge..... Witness

10. A copy of the Certificate of Destruction will be forwarded to the Secretary for Finance. The original Certificate will be held as a permanent record at the point of destruction for reference by the Auditor General or Finance Inspectors.

11. **ACTION ON HANDOVER/TAKEOVER**

When an officer changes station or is relieved on being transferred, or proceeding on leave, he will prepare a handover/takeover statement including a list of all accountable forms in custody specifying complete books unused or used or in use. He and his successor will sign the list as checked and correct. The Accountable Forms register will be handed over to the incoming officer.