



Issue Date:	Effective Date: March 2009	Responsible Agency: Office of the Comptroller General	Directive No: 910
Chapter: Accounting and Control of Revenue			
Directive Title: ACCOUNTABLE FORMS			

1. POLICY

The Financial Management Board is responsible for evaluating the efficiency, economy and effectiveness of Government programs under s.4(1) of the *Financial Administration Act (FAA)*. It is the policy of the Government to use standardized forms to capture, record and store financial data whenever the use of such forms is economically feasible and practical.

Whenever possible, these accountable forms will be in electronic format.

The use of electronic forms is governed by the provisions of the *Electronic Commerce Act*.

2. DIRECTIVE

Deputy Heads, in consultation with their Executive Finance Officer (EFO), will be responsible for the control, use and storage of accountable forms used within their department.

3. PROVISIONS

3.1. Types of Forms

- 3.1.1. Accountable forms are defined as forms that have the potential to confer a benefit on someone or some organization internal or external to the Government.

Accountable forms may be manual or electronic, and may be department specific or for Government wide use.

3.2. Control of Forms

- 3.2.1. Deputy Heads shall assign a public officer to be responsible for distributing and storing paper accountable forms that are used within their department. Departments are responsible for the controls over accountable forms. Pre-numbered forms, or sequentially numbered

- computer generated forms, are to be used whenever their use is practical and cost effective.
- 3.2.2. The public officer responsible for accountable forms in each department will store and distribute these forms in a manner that provides proper security to ensure that they are used only for their intended purpose. The security provided will be dependent on the risk associated with a misuse of the form.
 - 3.2.3. Deputy Heads will ensure that proper controls are in place, and are working, to prevent the misuse of electronically produced accountable forms within their department. These controls must ensure that modifications to electronic forms cannot be made without proper authorization and that specialized stock paper is properly safeguarded.
 - 3.2.4. Deputy Heads, in consultation with their EFOs shall conduct a review periodically, of both paper and electronically produced forms used by their department and consider those paper forms that are candidates for conversion into electronic format. This review must also identify forms that no longer serve the purpose for which they were created. Any such form identified must be considered for removal from service.
 - 3.2.5. Prior to removing a form from service the, EFO is responsible for ensuring that the users of the form are consulted and that the stock of unused forms is properly destroyed. The removal of electronic forms from service must be accomplished in such a way that its future use is prevented.
 - 3.2.6. The Office of the Comptroller General (OCG) may review the procedures used by any department to control accountable forms and departments are to provide any information requested.
 - 3.2.7. Any public officer who suspects that accountable forms have been misused must follow the provisions of FAM Directive 913 – Loss of Assets and *S. 105* of the *FAA*.
 - 3.2.8. Electronically produced accountable forms must be stored on the Government's centralized computer system that is protected with passwords, user ID or other security restrictions. The storage of accountable forms on personal or stand-alone computers is prohibited.
 - 3.2.9. Accountable forms that have been utilized and now contain Government data must be retained, stored and disposed of in accordance with the Information Records Classification System maintained by Community and Government Services (CGS) as well

as the provisions of the *Archive Act* and the rules established by the Public Records Committee under that Act.

3.3. Developing and Approving Forms

- 3.3.1. The creation of new accountable forms must be carefully considered to avoid proliferation. Departments must consult with CGS and work in conjunction with the OCG to ensure proper standards are followed.
- 3.3.2. The Comptroller General is responsible for the development and approval of all government wide common use financial accountable forms.
- 3.3.3. Departments are responsible for the design and development of departmental specific accountable forms. The Comptroller General must approve the use of all departmental specific accountable forms that interact with the Government's accounting records.
- 3.3.4. CGS maintains a revolving stock inventory of common Government wide accountable forms. This inventory must be consulted before a new form is developed to ensure that an existing form will not serve the purpose.
- 3.3.5. Departments are responsible for justifying the need for any new form and must consider the cost and benefit of producing the new form. Government wide forms must be used whenever possible.