

GOV19	Accountable Forms Policy
Approval Date:	23/06/2022
Council Decision Reference:	057/2022
Policy Type:	Governance
Policy Custodian:	Chief Executive Officer
Review Date:	23/06/2025
Version (Revision Number):	1.0

Purpose

This policy provides for the internal controls required for the printing, safe custody, approval, accounting for and disposal of accountable forms. The policy also ensures the proper use and management of accountable forms issued to Members, the CEO and Council staff for the purposes of conducting Council business.

Scope

This policy applies to the proper use and management of accountable forms by Council staff, Members and the CEO when conducting Council business.

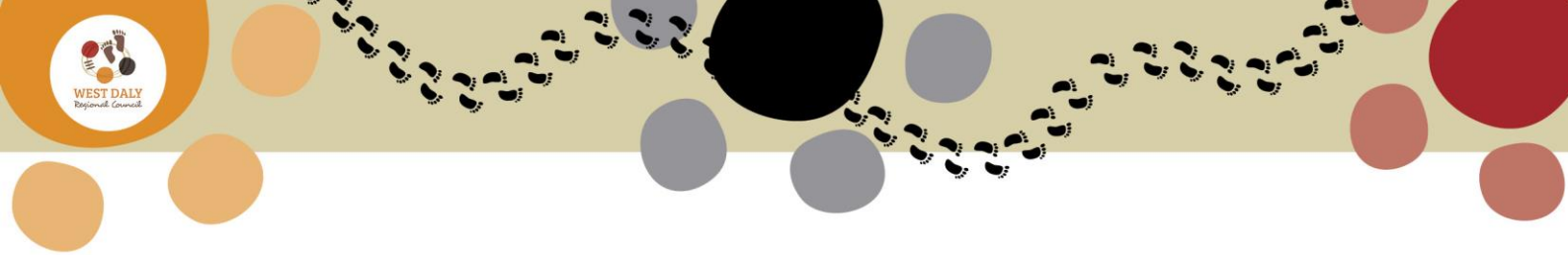
Policy Statement

1. Policy Principles

- 1.1. Council is committed to the safe custody, provision, and proper use of accountable forms by Council staff, Members and the CEO whilst conducting Council business.
- 1.2. All Council staff, Members and the CEO are required to apply good judgement for all expenditure.
- 1.3. The approval of accountable forms by Council staff is at the discretion of the CEO and subject to the relevant financial delegations within Council.
- 1.4. An authorised delegate cannot authorise their own accountable form or related expenditure.
- 1.5. All Council staff, the CEO and Members issued with an accountable form must maintain all receipts and relevant documentation for validation purposes.
- 1.6. Accountable forms must only be used for legitimate Council business.

2. Accountable Forms

- 2.1. Accountable forms are readily negotiable financial instruments, other than cash, that can be used as a method of payment for expenditure (e.g., cheques, taxi vouchers, travel vouchers, sport vouchers or meal vouchers).
- 2.2. All accountable forms must be carefully monitored and safeguarded, to minimise the risk of theft, fraud, loss, or misuse.



3. Acquisition of Accountable Forms

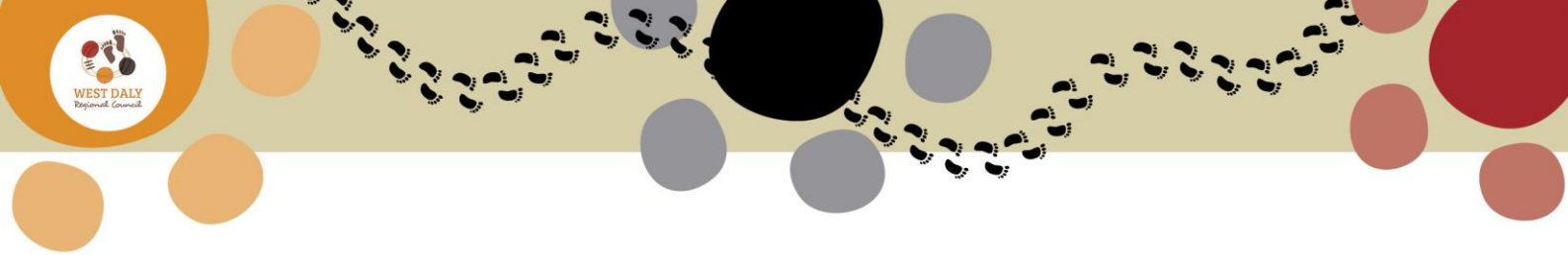
- 3.1. Only the authorised delegate has the authority to order, restock or request supplies of accountable forms.
- 3.2. On receipt of the accountable forms, the authorised delegate is to verify that the quantity and type of forms are as ordered.
- 3.3. Once confirmed, particulars of the accountable forms must be entered into the accountable forms register.

4. Accountable Forms Register

- 4.1. Details of accountable forms are to be maintained in an up-to-date register (accountable forms register) managed by the authorised delegate.
- 4.2. At a minimum, the accountable forms register is to record the following information in respect of each type of accountable form:
 - a) Type of accountable form(s).
 - b) Date of receipt.
 - c) Quantity received.
 - d) Serial or identification number(s) of the form(s).
 - e) Expiry date (if applicable).
- 4.3. Prior to issuing an accountable form for use, the Council staff member responsible for handling the form must record the following:
 - a) The name and position of the person to whom the accountable form is issued.
 - b) Date of issue.
 - c) Quantity issued.
 - d) Serial or identification number(s) of the form(s).
 - e) Signature of the person receiving the forms.

5. Internal Controls

- 5.1. All accountable forms are to be stored in a secure manner at all times.
- 5.2. It is the responsibility of individual Council staff members/Members/the CEO to ensure all accountable forms issued by Council for conducting Council business are kept in a safe and secure place to minimise the risk of fraud, theft, or unauthorised transactions.
- 5.3. The authorised delegate is responsible for the safekeeping of accountable forms and the accountable forms register and must ensure the accountable forms and the register are not accessible by any person without authority. Outside working hours, the accountable forms are to be kept in secure storage.
- 5.4. Unused or expired accountable forms must not be destroyed. Unused or expired accountable forms must be returned to the authorised delegate responsible for issuing the accountable form.



- 5.5. A stocktake of all accountable forms should be conducted at least once in each financial year by a Council staff member other than the authorised delegate (custodian of the accountable forms).
- 5.6. Details of any losses or deficiencies of accountable forms are to be reported to the CEO as soon as the loss or deficiency is detected.

6. Responsibilities of Council Staff

- 6.1. An accountable form issued to any Council staff member must only be used in the course of conducting Council business. Accountable forms must not be used for private purposes.
- 6.2. In the event an accountable form is inadvertently used for private purposes, the full value of the transaction must be reimbursed to Council within the following two pay periods.
- 6.3. Accountable forms may only be used by the Council staff member who was issued with the accountable form. The Council staff member must not pass the accountable form to any other individual for use.
- 6.4. Once an accountable form has been used, a copy of the receipt and invoice must be retained and submitted to the CEO (or the authorised delegate). Details of the nature of Council business, date, and time of use of the accountable form should also be provided.

7. Responsibilities of Members and the CEO

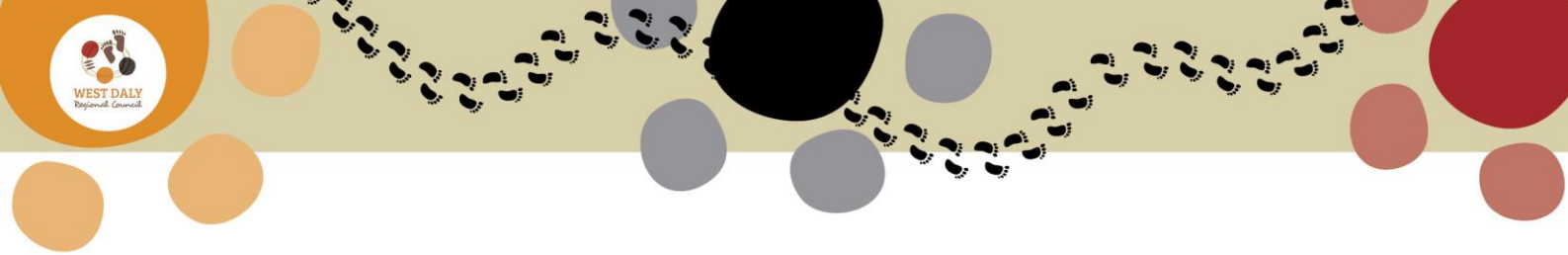
- 7.1. Members and the CEO are responsible for ensuring that accountable forms are only used in the course of conducting official Council business. Accountable forms must not be used for private purposes.
- 7.2. In the event an accountable form is inadvertently used for private purposes, the full value of the transaction must be reimbursed to Council within the following two pay periods.
- 7.3. Accountable forms may only be used by the Member or CEO who has been issued with the accountable form. A Member or the CEO must not pass the accountable form to any other individual for use.
- 7.4. Once an accountable form has been used, the Member must keep a copy of the receipt and invoice and submit this to the CEO (or the authorised delegate). Details of the nature of Council business, date, and time of use of the accountable form should also be provided.
- 7.5. When an accountable form is used by the CEO, the CEO must retain a copy of the receipt and invoice and submit this to the delegated officer along with details of the nature of Council business, date, and time of use of the accountable form.

References

Local Government (General) Regulations 2021 (NT)

Definitions

In the context of this policy the following definitions apply:




Authorised delegate means any staff member within Council who has been delegated appropriate authority by the CEO to undertake the specified function on the CEO’s behalf.

Member includes Council Members, Committee Members and Local Authority Members.

Related Documents

Accountable Forms Register

For more information, contact the Policy Custodian.

Signature of Endorsement:	
Name:	Matthew Eastham ASM
Position:	Chief Executive Officer