



ACCOUNTABLE FORMS POLICY

Type:	Council Policy		
Owner:	CEO		
Responsible Officer:	Manager Finance		
Approval Date:	28/01/2025	Next Review:	01/12/2025
Records Number:	196183	Council/CEO	OMC-2025-006
Legislation Reference:	Regulation 6(1)(d)(iii) and (iv) Local Government (General) Regulations 2021		

1 PURPOSE

This policy provides a framework for the management of accountable forms used by Katherine Town Council and issued to Elected Members and employees, including the Chief Executive Officer (CEO), for the purpose of conducting Council business.

Council is committed to ensuring all accountable forms are carefully monitored and safeguarded due to their inherent risk of theft, fraud, loss or misuse. Elected members and employees are required to apply good judgement for all expenditure.

Accountable forms must only be used for legitimate council business.

2 SCOPE

This policy applies to all elected members and employees of Katherine Town Council, including the Chief Executive Officer (CEO).

3 DEFINITIONS

Accountable forms are readily negotiable financial instruments, other than cash, that can be used as a method of payment for expenditure (e.g., cheques, purchase order books, receipt book, power cards, car wash tokens, light tokens).

Authorised delegate is a staff member who has been officially assigned power by the CEO to undertake the specified function as the custodian of accountable forms on the CEO's behalf.

Elected Members include the mayor and councillors who have been elected to act on behalf of the community.

Employees include Council staff who have authorised financial delegations, and the Chief Executive Officer.

Council is committed to the safe custody, provision and proper use of accountable forms by elected members, the CEO and staff whilst conducting council business.

Elected members, the CEO and staff are required to apply good judgement for all expenditure incurred whilst conducting council business.

All accountable forms need to be carefully monitored and safeguarded due to their inherent risk of theft, fraud, loss or misuse.

The following accountable forms are subject to the relevant financial delegations authorised within Council:

Cheque books and cheque forms	Manager Finance	Under the delegation instrument, cheques are required to be signed by two people.
Receipt books	Manager Community Relations	(Note to check with VIC) Receipt books validate payments that have been received for goods services and other council payments when in the event a POS system is inoperable.
Power cards	Manager Finance	While power cards are no longer in use as the system installed at the showground is no longer functional, they are prepaid cards safely secured.
Carwash tokens	Fleet and Asset Coordinator	Tokens used at the next available carwash token system to clean and maintain council vehicles.
Light tokens	Manager Community Relations	Light tokens are used to operate the light towers at the Sportsground and Showground. The used light tokens are collected each month and resold through the Civic Centre. A register of tokens and token allocations is maintained. Tokens are valid for six-months.
Notice to comply	Manager Corporate Administration	Notices that are issued to offenders in the event when a bylaw has been contravened
Notice of impounding of dog	Manager Corporate Administration	Notices that are issued to offenders when in the event a bylaw has been contravened
Infringement Notice Traffic	Manager Corporate Administration	Notices that are issued to offenders when in the event a bylaw has been contravened
Infringement Notice bylaws	Manager Corporate Administration	Notices that are issued to offenders when in the event a bylaw has been contravened

INTERNAL CONTROLS FOR ACCOUNTABLE FORMS

Authorised Officers

1. It is the responsibility of individuals, Elected Members, the CEO and employees 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 theft or unauthorised transactions.

Authorised Delegate

1. An authorised delegate cannot authorise their own accountable form or related expenditure.
2. An authorised delegate must maintain details of accountable forms in an up-to-date register. 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.
3. Only the authorised delegate has the authority to order, restock or request supplies of accountable forms. On receipt of the accountable forms, the authorised delegate is to verify that the quantity and type of forms are as ordered. Once confirmed, particulars of the accountable forms must be entered into the Accountable Forms Register.
4. Unused or expired accountable forms must be returned to the authorised delegate responsible for issuing the accountable form. Following authorisation, the lost or damaged asset is to be written off and removed from the relevant asset register. Unused or expired accountable forms must not be destroyed by an Elected Member, CEO, or employee.
5. A stocktake of all accountable forms should be conducted at least once in each financial year by a staff member other than the authorised delegate (custodian of the accountable forms).
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.

Details of accountable forms are to be maintained in an up-to-date Accountable Forms Register managed by the authorised delegate. 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.

A stocktake of all accountable forms should be conducted at least once in each financial year by a staff member other than the authorised delegate (custodian of the accountable forms). 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.

RESPONSIBILITIES FOR ACCOUNTABLE FORMS

All Elected Members, the CEO, and employees are responsible for ensuring that accountable forms are only used while conducting official council business. Accountable forms must not be used for private purposes.

In the event that an accountable form is inadvertently used for private purposes, the full value of the transaction must be reimbursed to Council within **five** business days.

Accountable forms may only be used by Elected Members, CEO, or employee who has been issued with the accountable form and they must not pass the accountable form to any other individual for use. When an accountable form has been used by:

- **an elected member**, the elected member must keep a copy of the receipt and invoice and submit this to the CEO.
- **the CEO**, the CEO must retain a copy of the receipt and invoice and submit this to the authorised delegate.
- **an employee**, the employee must submit a copy of the receipt and invoice to the authorised delegate.
- **the authorised delegate**, the authorised delegate must submit a copy of the receipt and invoice to the Manager Finance for verification.

In all cases, details of the nature of council business, date and approximate time of use of the accountable form must also be provided.

- Instrument of Delegation of Powers and Functions
- Code of Conduct for Elected Members
- Code of Conduct for Employees
- Fraud and Corruption Control policy
- Conflict of Interest policy
- Light token register
- Accountable forms register

6 RELEVANT LEGISLATION

- Local Government Act 2019
- Local Government (General) Regulations 2021

7 REVISION HISTORY

Version	Approval Date	Details of Change	Responsible Officer
1	April 2022	Creation	Director Corporate Services
2	28/11/2024	Revision and inclusion of Regulatory forms used, inclusion of register and stocktake requirement	Manager Finance