



ACCOUNTABLE FORMS POLICY (Council Staff)

CS_PLCY06B

Policy Title:	Accountable Forms Policy (Council Staff)		
Policy Type:	Corporate Services		
Policy Owner:	Chief Executive Officer		
Policy Custodian:	Director of Executive Services		
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Purpose

To provide the minimum internal controls required for the printing, safe custody, approval, use, accounting for and disposal of accountable forms.

Scope

This policy applies to the proper use and management of accountable forms by Council staff.

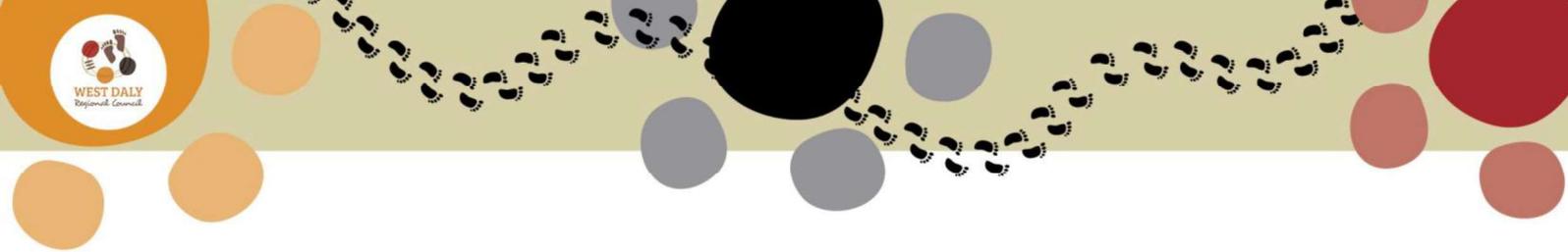
Policy Statement

1. Policy Principles

- 1.1. Council is committed to the safe custody, provision, and proper use of accountable forms by Council staff.
- 1.2. All Council staff 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 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

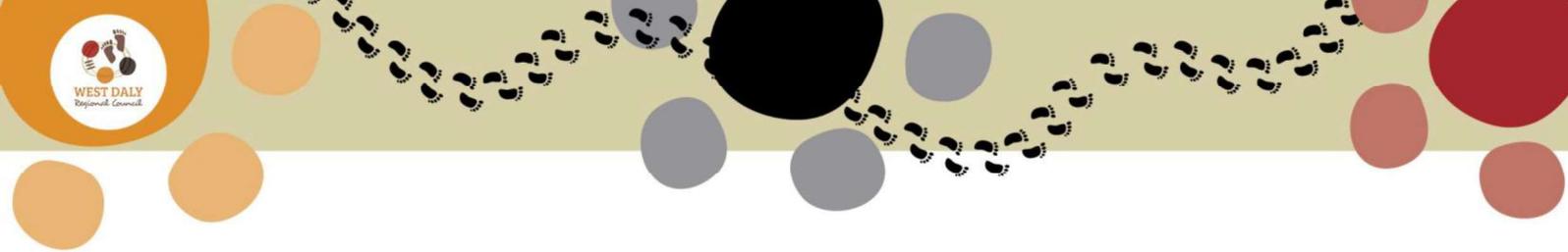
- 3.1. Only the authorised delegate has the authority to order, restock or request supplies of accountable forms.
- 3.2. On receipt of the accountable forms, the authorised delegate is to verify that the quantity and type of forms are as ordered.
- 3.3. Once confirmed, particulars of the accountable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

References and Legislation

Related Legislation	<i>Local Government Act 2019</i> <i>Regulation 6(1)(d)(iii) of the Local Government (General) Regulations 2021</i>
Associated Documents	CS_PLCY06A Accountable Forms Policy (Council Members and CEO) Taxi Voucher Form Accountable Forms Register

Definitions

In the context of this policy the following definitions apply:

Term:	Definition:
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.



Review History					
Version Number	Approval Date	Policy Number	Policy Name	Resolution (noting only)	Doc ID
V1.0	17/03/2026	CS_PLCY06B	Accountable Forms Policy (Council Staff)		27148

Endorsement	
Signature:	 <small>John Thomas (17, 2026 11:52:05 GMT+9.5)</small>
Date:	17/03/2026
Name and Position:	John Thomas, Chief Executive Officer