



2.1 Accountable Forms Policy

Council Resolution:	2024/11/19/006
Date to take effect:	19/11/2024
Policy Custodian:	Chief Executive Officer
Review Date:	November 2027
Version (Revision Number)	1.1

Purpose

1. 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 Elected Members, the CEO and Council staff for the purposes of conducting Council business.

Scope

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

Definitions

3. For the purposes of this policy the following definitions apply:

Term	Definition
Accountable Forms	Non-cash instruments that can be used as a method of payment for expenditure (e.g. cheques, taxi vouchers, travel vouchers, or meal vouchers).
Authorised Delegate	Authorised delegate means any employee within Council who has been delegated appropriate authority by the CEO to undertake a specified function on the CEO's behalf.
CEO	Chief Executive Officer.
Council	Refers to Coomalie Community Government Council.
Employee	A person remunerated by Coomalie Community Government Council on a full-time, part-time, casual or contract basis.



Policy Statement

4. Policy Principles

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.

Elected Members, the CEO and all Council staff are required to apply good judgement for all expenditure.

The approval of accountable forms by Council staff is at the discretion of the CEO and subject to the relevant financial delegations within Council.

An authorised delegate cannot authorise their own accountable form or related expenditure.

All Elected Members, the CEO and all Council staff issued with an accountable form must maintain all receipts and relevant documentation for validation purposes.

Accountable forms must only be used for legitimate Council business.

5. Accountable Forms

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, or meal vouchers).

All accountable forms must be carefully monitored and safeguarded to minimise the risk of theft, fraud, loss or misuse.

6. Acquisition of Accountable Forms

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.

7. Accountable Forms Register

Details of accountable forms are to be maintained in an up-to-date register (accountable forms register) managed by the authorised delegate.

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); and
 - e) Expiry date (where applicable).

Prior to issuing an accountable form for use, the Council staff member responsible for handling the form must record the following:

- a) 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); and
- e) Signature of the person receiving the forms.

8. Internal Controls

All accountable forms are to be stored in a secure manner at all times.

It is the responsibility of the CEO and employees of Council 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.

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.

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.


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).

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.

9. Responsibilities of Council Staff

An accountable form issued to any Council employee must only be used in the course of conducting Council business. Accountable forms must not be used for private purposes.

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.



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.

When an accountable form has been used, a copy of the receipt and invoice must be retained and submitted to the CEO (or authorised delegate). Details of the nature of Council business, date, and time of use of the accountable form should also be provided.

10. Responsibilities of Elected Members and the CEO

Elected 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.

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.

Accountable forms may only be used by the Elected Member or CEO who has been issued with the accountable form. An Elected Member or the CEO must not pass the accountable form to any other individual for use.

When an accountable form has been used, the Elected 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.

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.

Associated Documents

Delegations Policy

References and Related Legislation

Local Government Act 2019

Local Government (General) Regulations 2021

DOCUMENT HISTORY 2.1 Accountable Forms Policy	
Date Adopted:	19 th November 2024
Amended:	
Amended:	