

# Accountable forms policy

## Policy No. 3040.100.E.R

### 1 Purpose

The purpose of this policy is to ensure the proper use and management of accountable forms issued to Elected Members, the Chief Executive Officer (CEO) and staff.

### 2 Scope

This policy applies to the issue, use, custody, and management of City of Darwin issued accountable forms.

### 3 Policy statement

City of Darwin is committed to the responsible provision, safe custody and proper use of accountable forms by Elected Members, the CEO and staff. All accountable forms must be monitored and safeguarded due to their inherent risk of theft, fraud, loss, or misuse.

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

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

#### 3.1 Acquisition of accountable forms

Only the custodian, with approval from the authorised delegate, can order stocks of accountable forms.

On receipt of the accountable forms, the custodian 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.

#### 3.2 Accountable forms register

Details of accountable forms are to be maintained in a register managed by the custodian.

At a minimum, the accountable forms register is to record the following information in respect of each type of accountable form:

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- type of the accountable form(s)
- date of receipt
- quantity received
- serial or identification number(s) of the form(s)
- expiry date (if applicable).

Prior to issuing an accountable form for use, the custodian must record the following:

- the name and position of the person to whom the accountable form is issued
- date of issue
- quantity issued
- serial or identification number(s) of the form(s)
- authorised purpose
- signature of the person receiving the forms.

The register must be updated to reflect the return of accountable forms to the supplier.

### 3.3 Responsibilities of Elected Members, the CEO and staff

Elected Members, the CEO and staff must keep all accountable forms issued to them in a safe and secure place to reduce the risk of fraud, theft or unauthorised transactions.

Accountable forms are only used in the course of performing official duties and must not be used for private purposes.

Accountable forms may only be used by the individual who have been issued with the accountable forms and must not them to any other individual for use.

#### Elected Member use of accountable forms

When an accountable form is issued to an Elected Member, the Elected Member must keep a copy of the receipt, invoice and description of authorised purpose and submit this to the CEO or the Authorised Delegate.

#### CEO use of accountable forms

When an accountable form is issued to the CEO, the CEO must keep a copy of the receipt, invoice and description of authorised purpose and submit this to the Lord Mayor.

#### Staff use of accountable forms

When an accountable form is issued to staff, the staff member must keep a copy of the receipt, invoice and description of authorised purpose and submit this to the custodian.

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### 3.4 Safeguarding of accountable forms

Unused or expired accountable forms held by Elected Members, the CEO or employees must be returned to the authorised delegate within 10 business days.

The custodian is responsible for keeping stocks of accountable forms in secure storage to prevent unauthorised access, and maintaining the accountable forms register.

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

Details of any discrepancies are to be reported to the CEO as soon as the discrepancy is detected.

### 3.5 Misuse of accountable forms

Misuse of an accountable form is a serious matter and may constitute a breach of this policy, Code of Conduct and criminal legislation. Suspected deliberate or inadvertent misuse of an accountable form must be reported and investigated in accordance with the Accountable Forms Procedure. Individuals who are found to have misused accountable forms may be subject to disciplinary action and/or criminal proceedings

## 4 Definitions

**Accountable forms** are readily negotiable financial instruments, other than cash, that can be used as a method of payment for expenditure such as Cheques, taxi vouchers, travel vouchers, sport vouchers or meal vouchers.

**Authorised delegate** means any staff member within City of Darwin who has been delegated appropriate authority by the CEO to undertake the specified function on the CEO's behalf.

**Elected Members** means City of Darwin Councillors and includes Committee Members who may not be Councillors.

## 5 Legislative references

*Local Government Act 2019 (NT)*

*Local Government (General) Regulations 2021 (NT)*

## 6 Procedures / related documents

Accountable Forms Procedure

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## 7 Responsibility / application

Elected Members and the CEO are accountable for the overall establishment and periodic review of this policy.

Elected Members, the CEO and staff are responsible for complying with this policy.

This policy will be reviewed every four years, or as required.

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