

MINOR & ATTRACTIVE ITEMS POLICY



TITLE: MINOR & ATTRACTIVE ITEMS POLICY

ADOPTED BY: COUNCIL

RESPONSIBILITY: CHIEF EXECUTIVE OFFICER

NEXT REVIEW DATE: 25/05/2017

Version	Decision Number	Adoption Date	History
1		24/05/2016	DRAFT
2			
3			
4			

1. MINOR & ATTRACTIVE ITEMS POLICY

The Minor and Attractive Items Policy (Policy) relates to Katherine Town Council (Katherine Town Council).

2. COMMENCEMENT OF POLICY

This Policy will commence from 24/05/2016. It replaces all other policies, if any, relating to minor and attractive assets (whether written or not).

3. SCOPE

- 3.1 The Policy relates to all employees of Council (whether full-time, part-time or casual) and temporary staff as well as Elected Members (collectively referred to as workers); and
- 3.2 The Policy does not form part of any contract of employment with Katherine Town Council. Nor does it form part of any contract for service with Katherine Town Council.

4. PURPOSE

- 4.1 The purpose of the Minor & Attractive Items Policy is to identify, record and track Council items as minor and attractive items.

5. SCOPE

- 5.1 This policy applies to all items defined as a minor and attractive item and all workers who deal with minor and attractive items. A minor and attractive item purchased by Council, with Council funds, irrespective of the funding source and includes items gifted or donated to Council.
- 5.2 Council will comply with all relevant standards and legislation which requires written records of minor and attractive items. Council will maintain a register to record the receipt, movement and disposal of non-consumable items of a minor and attractive nature.

6. DEFINITIONS

Accountable Officer - The person or entity accountable for the Policy or Procedure and who coordinates its deployment. The Accountable Officer is also responsible for leading the review of the Policy or Procedure and will ensure that any Policy or Procedure has accurate and current Regulatory Compliance Instruments referenced. The Corporate Services Executive Manager is the accountable officer.

Asset Capitalisation Threshold - The amount which determines when acquisitions of Council will be classified as a minor or attractive asset. The Asset Capitalisation Threshold is \$1,000. All acquisitions less than the Asset Capitalisation Threshold will be expensed in the year of acquisition. All acquisitions greater than \$1,000 will be treated as assets of Council.

Minor and Attractive Item - Non-consumable items of a portable and desirable nature which are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale. Typical examples of such items include, but are not limited to, computers, tablets, LCD monitors (above standard size only), computer hard drives, printers, cameras, mobile phones, mobile data devices, GPS devices, printers, etc.

Minor and Attractive Items Register - The whole of Council register that records the acquisition of items which satisfy the criteria of a minor and attractive item.

7. PRINCIPLES

7.1 The following principles apply:

7.1.1 Minor and attractive items do not meet the Asset Capitalisation Threshold and, consequently are expensed in the year of acquisition.

7.1.2 All workers involved in the purchasing, disposal, usage, transfer, keeping, allocation and/or management of minor and attractive items are responsible for maintaining up-to-date knowledge of this policy and related procedures, to ensure that Council complies with its legislative obligations.

7.1.3 Responsibility for the control and safe custody of a minor and attractive item remains with the manager/supervisor responsible for that area or the worker who has control and use of the minor and attractive item. Council will retain ownership of the minor and attractive item at all times.

7.1.4 Council will maintain a minor and attractive item register and minor and attractive items will be subject to an annual stocktake.

7.1.5 A minor and attractive item is a non-consumable item of a portable and desirable nature that satisfies either of the following criteria:

- a) the item is of a non-consumable nature, such as a laptop computer, tablet, desktop computer, mobile phone or portable business/consumer electronic device of any Value less than \$4,999.99, with no lower limit; or
- b) a non-consumable item Valued between \$1,000 and \$4,999.99(exclusive of Goods and Services Tax (GST)).

7.1.6 The Corporate Services Executive Manager will review and may adjust the lower Value limit annually.

8. BREACH OF THIS POLICY

- 8.1 Any breach of the Policy may result in disciplinary action, including, but not limited to, issue of a warning, demotion, suspension or termination of employment.

9. KATHERINE TOWN COUNCIL CONTACT

Any questions about this Policy should be directed to Chief Executive Officer 8972 5500.

VARIATIONS

Katherine Town Council reserves the right to vary, replace or terminate this Policy from time to time.

ASSOCIATED DOCUMENTS

- Instrument of Delegation Policy
- Credit Card Policy
- Procurement Policy
- Fraud Protection Policy

POLICY VERSION AND REVISION INFORMATION

Policy Authorised by: Robert Jennings
Title: Chief Executive Officer

Original issue: 24/05/2016

Policy Maintained by: Alice Anastacio
Title: Corporate Services Executive Manager
Review date: 25/05/2017

Current version: 1