

CHAPTER 22

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ARTICLE I Annual Financial Reports

S22-1. Submission required; time limit.

All officers, boards, standing committees and special committees of the town having charge of the expenditures of town money shall annually report thereon in writing in such manner as to give the citizens a fair and full understanding of the objects and methods of such expenditures; referring, however, to the report of the Town Accountant for statement in detail of receipts and payments, and may make therein such recommendations as they deem proper. Such reports shall be submitted to the Selectmen for inclusion in the Annual Town Report on or before the first day of February of each year.

ARTICLE II
Miscellaneous Provisions

S22-2. Duties of Town Accountant

The Town Accountant shall prescribe the methods of accounting and forms to be used by the several departments of the town concerned with the collection or disbursement of money and such methods or forms shall conform to the requirements prescribed by the statutes of the commonwealth and any rules or regulations made thereunder.

S22-3. Inventory of town property

Each head of a town department, committee, board or officer, elected or appointed, and any individual having charge or custody of any personal property belonging to or under the control of the town, shall no later than February 15 of each year file with the Town Accountant an itemized inventory setting forth a complete list of such property in his, her or its possession or control, certified to be true, accurate and complete, as of the close of business December 31 of the preceding year.

ARTICLE III
Collection of Fees

S22-4. Duties of town officers; alternative collection methods.

A. Each officer shall pay into the town treasury all fees received by him by virtue of or incident to his office.

B. This shall not prohibit the Treasurer/Collector from entering into contracts providing for the collection of sums of money due the town by a collection agency or other person engaged in such activity and in such cases the agency or person may deposit into an escrow account, approved by the Treasurer/Collector, such sums collected and after deducting their charges and fees, they shall remit the balance to the town.

S22-5. Collection of interest, charges and fees.

The Treasurer/Collector is hereby authorized to assess and collect interest, charges and fees consistent with the schedule set forth in MGL C. 60, s 15 or any amendments thereto, on accounts receivable due the town and not paid within thirty (30) days, after notice to the debtor, except as otherwise provided by law.

S22-6. Interest on Un-Paid Charges and Bills

Section 1. Any municipal charges and/or bills not paid within 30 days of issue shall be subject to an interest charge as of the due date at the rate of 14% per annum, until paid. The interest rate shall automatically change to be consistent with the maximum rate permitted by G.L. c. 59, section 57 or any successor section.

Section 2. This bylaw shall be applicable only if no other interest charge is applicable to the municipal charge or bill. If there is another interest charge so applicable, the greater interest rate shall govern to the extent permitted by law.

Section 3. Nothing contained herein shall operate as or be construed to be a limitation on any methods available to the town to collect said charges or bills.

ARTICLE IV Purchasing

S22-7. Purchase orders.

No office, department head, board or committee authorized to expend money shall make purchase of supplies or materials or contract for services to be rendered to the town without issuing a written purchase order therefor on prescribed forms; provided, however, that the provisions of this section shall not apply to the salaries or wages of part-time or regularly employed officers, clerks and wage earners of any department of the town. All purchase orders shall be in triplicate; one (1) to be designated for the vendor, one (1) to be delivered to the Town Accountant and one (1) to be designated for the files of the officers, department head, board or committee issuing the order. The order designated for the vendor shall be submitted to the Town Accountant and shall not be delivered to the vendor until the Town Accountant shall have certified thereon that there is sufficient unencumbered balance of the appropriation to be charged to pay the amount due under the order; provided, however, that verbal order for supplies, materials or services to be rendered may be given for an amount not to exceed twenty-five dollars (\$25). All verbal orders shall be confirmed in writing on prescribed purchase order forms on the day the orders are given and immediately transmitted to the Town Accountant and shall be subject to his certification as aforesaid; and that the sum of five hundred dollars (\$500) be transferred from free cash, or other available funds, for the purpose of purchasing supplies necessary to put this system in operation January 1, 1954.

S22-8. Purchase by advertisement or bid.

In all instances where the purchase of goods, materials or equipment is required to be made following notice, advertisement and/or bid, whether such requirement is by statute, ordinance, bylaw or town regulation, such notice, advertisement and/or bid shall be prepared, received, opened and/or otherwise done and processed by the Board of Selectmen or its Secretary under its direction.

ARTICLE V Approval of Leases

S22-9. Approval by Town Meeting required.

Notwithstanding Ch. 461, Acts of 1979, the Selectmen are hereby instructed that all terms, conditions and authority of any and all twenty-five-year leases must be approved by Town Meeting.