



Responsible Accounting
Officer Directives &
Guidelines; Accounting
Procedures, Processes,
Requirements and
Responsibilities SPN

SPN September 2013

STANDARD PRACTICE NOTE: RESPONSIBLE ACCOUNTING OFFICER DIRECTIVES & GUIDELINES; ACCOUNTING PROCEDURES, PROCESSES, REQUIREMENTS and RESPONSIBILITIES

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Responsible Officer:	Chief Finance and Information Officer
Legislation:	NSW Local Government Act 1993 NSW Local Government (General) Regulation 2005
Associated	Significant Accounting Policy
File Number	
History:	New SPN Document

OBJECTIVE

This Standard Practice Note is designed to clarify Responsible Accounting Officer’s legislative directives and guidelines, accounting procedures, processes, requirements and responsibilities in the following aims and objective areas;

1. Budget and project methodology
2. What the responsibility is at each stage of the purchasing process and to determine where the actual decision to commit funds has occurred, including processes for payment and use of contracted annual supply.
3. Adequate internal controls in the cheque signing delegations where staff will need to consider:
 - What the appropriate levels of authority are, to sign cheques of various amounts.
 - What the appropriate segregation of duties are.
4. To provide guidelines for the use and application of, Corporate Credit, Purchase and Debit Cards.
5. Time when a Contractor will be asked to make a commitment to repay the debt to Council from the payments made to the Contractor for the work done.
6. Appropriate debt recovery and write-off procedures to be undertaken by Guyra Shire Council.
7. To provide appropriate procedures at the time when adjusting apparent abnormal water consumption accounts allegedly caused by leaks in private water services.

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8. To provide a procedure to introduce water restrictors as part of the debt recovery process for water accounts.
9. Making considerations for hardship where a ratepayer believes that they have suffered financial hardship by way of Council utilizing a General Revaluation for rating purposes for the first time.
10. Details about the length of time a Section 603 Certificate (S603) remains valid.
11. Detail the procedures by which Community and organisational requests for inclusions into mailing to Ratepayers and water consumers can be accessed.
12. To provide the proper procedures to be adhered to when Council, in the course of its general business, may have to dispose of Council Assets.
13. To provide the procedures and guidelines for the handling of cash by staff members, at the Customer Service Centre.
14. To provide an assessment process when a request for credit for Council works and services has been made.

1. BUDGET AND FUNDS CONTROL (INTEGRATED PLANNING AND REPORTING; IPR)

As part of the Community Strategic Plan, Council is required to adopt a four year delivery program and an Operational Plan.

The Operational Plan describes the strategic intent of Council and provides a management tool for its achievement. It is one of Council's key documents, required under the Local Government Act 1993, to identify and communicate strategic, operational and financial programs to the Community with specific performance measures and specified targets.

The Operational Plan incorporates Budget Estimates. These are prepared in order to finance the Operational Program on an annual basis and to provide agreed levels of service to customers. This is an organizational recurrent budget, where normal operations are included as well as the Community Plan components for that year.

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2. FINANCIAL DELEGATIONS

Financial Authorities and Delegations are provided under the Council's Delegation to the GM and GM's Delegation to Officers. Managers are constrained by budgets and are held accountable through the normal process of reporting against budget. Authorisation of purchase requisitions must be within their approved delegated authority. Financial Delegations are approved by the GM only.

Financial delegations are determined annually. The level and scope of delegation is detailed in the delegation instrument for the position or individual and is specific to the role of the position.

This means that when exercising a financial delegation the transaction is to be solely related to the work area for which the delegation has been intended.

Managers have some discretion to nominate those officers under their supervision who may initiate requisitions and Managers have responsibility to ensure that requisitions initiated by officers in their area of control are approved. They are also responsible to ensure delegated officers have the knowledge and experience to carry out delegated tasks effectively and efficiently.

Managers will be held totally accountable for all spending in their area of control.

3. ACCOUNTABILITY AND RESPONSIBILITY IN COMMITTING EXPENDITURE

The decision to purchase goods, works or services and the allocation of human resources involves two main stages of authorisation.

No commitment can be made unless Council has approved the expenditure and voted the money necessary to meet the expenditure. A decision to purchase goods and services or commit labour resources outside the budget approval requires a Council resolution approving and authorising the variation to or additional expenditures.

Once Council has approved the budget then after that all steps can be considered procedural but are subject to Financial Authorities and Delegations.

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Allocation of human resources to meet budget outcomes falls to the responsible manager/supervisor as per their position description. Allocations of costs are to be made by authorisation of staff timesheets.

Financial Authorities and Delegations are provided under the Council's Delegation to the GM (see Section 2).

The Local Government Act and associated regulations require Council to call tenders where purchasing of goods and services or disposal of goods exceeds \$150,000, subject to the exemptions outlined in the Act.

The Department of Local Government Circular 06/07 on Procurement in NSW Local Councils requires that *inter alia* that Council ensures its purchasing and disposal activities are guided by Value for Money considerations. This specifically involves a comparative analysis of all relevant costs and benefits of each proposal throughout the whole procurement cycle. The Principal Accounting Officer is required to report quarterly on the financial position of Council including a separate report on expenditure on contracts, consultancies and legal expenses.

RISK MANAGEMENT

All goods and services purchased by council must be compliant with Council's obligation under the W H & S Act an associated regulations and codes of practice.

Responsibilities for procurement and payment are further outlined in directives. Specific requirements exist for Contracts and Tenders. Officers should note that normal practice is:

No unauthorised officer shall order goods, works or services.

No goods, works or services shall be obtained without first raising a "purchase requisition". i.e. Orders are **not** to be raised after goods have been received or services rendered.

ALL purchase requisitions must be authorised according to these directives and any relevant Standard Practice including obtaining the requisite number of quotations/tenders where required.

All purchase requisitions must be in accordance with the adopted or subsequently revised budget.

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A purchase order will not be raised unless sufficient funds for the purpose are allocated and available in the budget. The requisitioning officer will be responsible for this occurring.

There is to be no order splitting to bypass normal management responsibility.

Orders over \$50,000 and consultancies and agreements of any value must be advised to the Supply and Contracts Manager as required in SPN 172.

4. DELEGATIONS FOR CHEQUE SIGNING

All cheques and file Electronic Funds Transfers require two (2) authorized signatories. The General Manager, the Council's Directors and the Responsible Accounting Officer shall be authorised signatories on Council's bank accounts and ensure that an Officer with an adequate level delegation is available, as required. The General Manager, or at least one of the Senior Officers listed in this paragraph, shall be a signatory on all cheques over \$100,000 or where the payment is of an unusual or sensitive nature. The counter signatory can be any one of the officers who have a written delegation for this purpose.

Any two officers who have a written delegation for this purpose are authorised as counter signatories for routine payments up to a threshold of \$100,000.

If any cheque signatory has authorised a payment, two other cheque signatories must sign this cheque in order to maintain independence.

Cheque signatories should also ensure that the requirements of Council's Code of Conduct are maintained and no cheques are signed where there could be seen to be a conflict of interest. These sensitive payments must be referred to other officers for counter signing. It is the responsibility of cheque signatories to ensure that the payment is appropriately authorised, necessary supporting documentation is attached and that the cheque is clerically accurate.

For the purpose of Electronic Funds Transfer, a Payment File is generated by either payroll or accounts payable staff. Once all individual payments have been signed off in accordance with the same rules as cheque payments identified above then the file is transferred to the bank by two authorized senior finance officers. The access to transfer funds requires a login password and a bank electronic key that is allocated to and must reside in the possession of the delegated office.

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5 A. CORPORATE CREDIT/PURCHASE CARDS PROCEDURE

This section outlines the procedures in relation to the issue and use of credit cards.

CARD ISSUE

Cards will only be issued under the authority of the General Manager (GM). To be issued with a card there has to be a genuine business need and this must be detailed through the submission of an Application (refer attached). A staff member must have a purchase delegation before a card issue can be approved.

Each card will be issued to a specific person, who will remain personally accountable for the card. Cardholders must sign the attached agreement/declaration form.

Only the authorised card holder may use the card. No more than one card shall be issued per cardholder.

Credit limits as appropriate shall be set for each card. As a general requirement cards will be issued with a credit limit of \$2000.00 and a transaction limit of \$1000.00. The GM may authorise higher limits where a business case exist.

CARDHOLDERS RESPONSIBILITIES

The credit card is to be recognised as a valuable cost reduction tool for the efficient and effective operation of councils' daily business and not as a benefit assigned to any individual. It is a component of Council's overall purchasing processes not a replacement where purchase orders should be placed. Credit Cards should not be used where Council has accounts in place. This particularly applies in the case of local businesses.

- The credit card holder is to comply with the conditions of the "Credit Card Agreement Form" signed for when making application. In particular:
- Tax invoices/Tax receipts must be obtained at point of purchase and attached to the monthly reconciliation to comply with the Goods and Services Tax and Council's accounting requirements.
- Use the Card only for official purposes in accordance with Council's procurement policy and or purchasing standard practice note.
- The reconciliation and supporting documents are to be verified that the goods and services listed were received and authorized /approved by their line manager/supervisor and returned within 7 days of receipt to AP for acquittal.

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- A card is not to be used to gain personal benefits such as ‘frequent flyer’ or ‘fly-by’ or similar rewards programs in accordance with NSW Treasury Directions and ICAC advice.
- Not make deposits to the card account.

Use of the card is also subject to any requirements of Council’s Bank and Card provider.

EXPENDITURE

The card is to be used for those activities that are a direct consequence of the cardholders function within the organisation as per their delegation. Cardholder is to ensure sufficient budget exist for any transaction. The cardholder is not to use the card to incur private expenses.

Where doubt exists as to the whether or not an item is function related, prior authorisation should be obtained from their Manager or Director/CFIO before any expenditure is incurred.

The use of the card for “services of a dubious nature” is expressly prohibited. “Services of a dubious nature” are defined as any goods or services that might bring the name of Council into disrepute.

MISCONDUCT

Employees who fail to use credit cards as per this directive will have the cards withdrawn and may be subject to disciplinary action. If appropriate a significant breach will be reported to the Police for criminal investigation.

ADDITIONAL DIRECTIVES

Additional directives concerning use of these cards, maybe issued from time to time by the Chief Finance and Information Officer or General Manager. Cardholders are to abide by any such directives.



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CORPORATE/CREDIT CARD APPLICATION FORM

Employees requiring a corporate credit card are to complete the following form and submit it to the Supply & Contracts Manager for approval. If approved, a bank credit card application form including will be completed and staff will be required to provide appropriate identification documentation.

(NB. Before a credit card is issued, audit practice requires that applications should be in writing and approved by a delegated officer provided the delegated officer is satisfied that criteria for the issue are reasonably satisfied.)

Cardholder Name: _____

Position: _____ Employee Number: _____

Division/Work Area: _____ Phone: _____ Email _____

Reason for requiring a Credit Card. Indicate types of items purchased, number and value per month. Include likely suppliers:

Employment end date (if applicable): _____

If Credit/Transaction Limit Required more than \$2000/\$1000 is required give reasons:

I hereby state that I have read and understand the Council Procedures for the Use of Council's Corporate Credit Card

Cardholder's Signature: _____ Date: _____

Endorsement by Supervisor: Name: _____ Date: _____

Position: _____ Signature: _____

General Manager Approval: _____ Date: _____



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CREDIT CARD AGREEMENT FORM

Cardholders Name:

Position:

Type of Card:

Visa Corporate Card.....

I understand and agree that the Credit Card (“the card”) is issued to me on the express understanding at all times, I will comply with the following conditions:

USE

I will;

1. Ensure the card is maintained in a secure manner and guarded against improper use.
2. Not permit the Card to be used by any person other than myself.
3. Use the Card for official purposes in accordance with Council’s procurement policy and or purchasing procedures.
4. Not split purchases to negate transaction limits or other purchase requirements.
5. Not use the card to acquire benefit points in relation to any corporate reward program such as “fly buys” or frequent flyers.
6. Ensure adequate funds are available to cover the expenditure before it is incurred.
7. Not use the Card to pay for expenses that have already been claimed (or will be claimed) by any form of allowance.
8. Not make deposits to the card account.

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MONTHLY RECONCILIATION

Within 7 days of receipt of a monthly statement. I will;

1. Ensure that all transactions that appear on the monthly statement are verified by me.
2. Ensure that sufficient supporting documentation, including a compliant Tax Invoice, is attached to the monthly statement when it is submitted for approval.
3. Certify that goods or services paid for using the Card have been actually delivered or provided.
4. Sign the monthly statement provided by the service provider to indicate that the transactions appearing on the statement have been made only for official purposes and submit to my manager for endorsement.

GENERAL:

I will;

1. Advise the General Manager of any change in my name or contact details.
2. Immediately return my Card to the GM if I resign or retire, or if my services as an employee of the organisation are otherwise terminated, or if instructed to do so by the General Manager.
3. I will immediately report the loss or theft of my Card to the-issuer and the GM.
4. I will immediately report any unauthorised use of the Card to the issuer and the GM.

DECLARATION:

I confirm that I have access to only one Card.

I will not use the card for private use.

I understand the card is the property of Guyra Shire Council.

I understand misuse of the card may result in disciplinary action and proceedings being instigated against a cardholder.

I understand that use of the card is subject to the requirements of this SPN.

I acknowledge that I have been briefed on all aspects of the operation and use of the Card.

Cardholders Signature:

Dated:/...../20.....

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5B. DEBIT/BUSINESS PAYMENTS CARDS PROCEDURE

This section outlines the procedures in relation to the issue and use of debit cards.

CARD ISSUE

Cards will only be issued under the authority of the General Manager. Cards will generally be provided to staff to reduce the need for out of pocket expenses while on Council business away from Guyra. Cards are available for such minor items such as transport fares and meal costs.

Cards are not to replace normal purchasing process particularly if Council has an account with that business.

Supervisors and Managers are to email requests for a card to the General Manager at purchasing@armidale.nsw.gov.au with details of the staff member requiring a card, the value of likely expenditure and the duration required. Requests should be submitted at least three days in advance.

Each card will be issued to a specific person, who will remain personally accountable for the card. The staff member must sign the attached agreement/declaration form as well as the card register.

CARDHOLDERS RESPONSIBILITIES

The staff member is to comply with the conditions of the “Debit Card Agreement Form” signed for when collecting the card. In particular:

- Tax invoices/Tax receipts must be obtained at point of purchase and attached to the reconciliation to comply with the Goods and Services Tax and Council’s accounting requirements.
- Use the Card only for official purposes in accordance with Council’s procurement policy and or purchasing standard practice note.
- The reconciliation and supporting documents are to be verified that the goods and services listed were received and authorised/approved by their line manager/supervisor and returned to the SCM as soon as possible on return to work.
- A card is not to be used to gain personal benefits such as ‘frequent flyer’ or ‘fly-by’ or similar rewards programs in accordance with NSW Treasury Directions and ICAC advice.
- Not make deposits to the card account.

Use of the card is also subject to any requirements of Council’s Bank and Card provider.

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EXPENDITURE

The card is to be used for those activities that are a direct consequence of the staff members' function within the organisation. The staff member is to ensure sufficient budget exist for any transaction. The cardholder is not to use the card to incur private expenses.

Where doubt exists as to the whether or not an item is function related, prior authorisation should be obtained from their Manager or Director/CFIO before any expenditure is incurred.

The use of the card for "services of a dubious nature" is expressly prohibited. "Services of a dubious nature" are defined as any goods or services that might bring the name of Council into disrepute.

MISCONDUCT

Employees who fail to use the card as per this directive may be subject to disciplinary action. If appropriate a significant breach will be reported to the Police for criminal investigation. Future access to a card maybe withdrawn.

ADDITIONAL INSTRUCTIONS

Additional directives concerning use of these cards, maybe issued from time to time by the Supply and Contracts Manager, the Chief Financial Officer or General Manager. Cardholders are to abide by any such directives.



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DEBIT CARD AGREEMENT FORM

Staff Members Name:.....

Position:

Type of Card:

NAB Business Card:.....

Period Required:.....

I understand and agree that the Business Payment Card (“the card”) is issued to me on the express understanding at all times, I will comply with the following conditions:

USE

I will:

1. Ensure the card is maintained in a secure manner and guarded against improper use.
2. Not permit the Card to be used by any person other than myself.
3. Use the Card for official purposes in accordance with Council’s procurement policy and or purchasing procedures.
4. Not split purchases to negate transaction limits or other purchase requirements.
5. Not use the card to acquire benefit points in relation to any corporate reward program such as “fly buys” or frequent flyers.
6. Ensure adequate funds are available to cover the expenditure before it is incurred.
7. Not use the Card to pay for expenses that have already been claimed (or will be claimed) by any form of allowance.
8. Not make deposits to the card account.

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RECONCILIATION

Upon return to work, I will;

1. Complete and appropriate reconciliation sheet.
2. The reconciliation sheet will include sufficient supporting documentation, including compliant Tax Invoice(s).
3. Certify that goods or services paid for using the Card have been actually delivered or provided.
4. Have the reconciliation sheet endorsed by my manager.
5. Return the card to Supply and Procurement to enable acquittal to the ledger.

GENERAL:

I will;

immediately report the loss or theft of my Card to the-issuer and GM.

immediately report any unauthorised use of the Card to the issuer and GM

DECLARATION:

I confirm that I have access to only one Card.

I will not use the card for private use.

I understand the card is the property of Guyra Shire Council.

I understand misuse of the card may result in disciplinary action and proceedings being instigated against myself.

I understand that use of the card is subject to the requirements of this SPN.

I acknowledge that I have been briefed on all aspects of the operation and use of the Card.

Signature:

Dated:/...../20.....

6. CONTRACTORS AS A DEBTOR OF COUNCIL

BACKGROUND

Contractors who are employed by Council to undertake works, in some cases, owe Council money. It is expected that if this happens, the Contractor will be asked to make a commitment to repay the debt to Council from the payments made to the Contractor for the work done.

It is appropriate that this procedure be documented for any future instances where Contractors are debtors of Council.

PROCEDURE

If a Contractor is selected to undertake a project for Council and the Contractor is a debtor of Council, the Contractor will be asked to make payments towards the debt to Council prior to payment for the work done. An arrangement will be made with the Contractor, documented and signed by the Contractor and a nominated Finance Officer.

DEBT RECOVERY PROCEDURES

OBJECTIVES

To provide an appropriate debt recovery and write-off procedure to be undertaken by Guyra Shire Council.

To ensure effective control over all invoiced debts owed to Council. These include Rates, Sundry Debtors and Water charges.

To be sympathetic to those ratepayers and debtors suffering genuine and proven financial hardship.

To fulfil the statutory requirements of both the Local Government Act, 1993 and Local Courts (Civil Claims) Act, 1970, with respect to the recovery of rates and other debts.

To ensure the integrity and confidentiality of all proceedings for both the Council and the debtor.

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DELEGATIONS

Officers occupying the positions of Debt Recovery Officer, Rates Accounting Officer and Chief Financial Officer shall have delegated authority to recover rates and charges in accordance with this Standard Practice Note.

The General Manager provides a written authority for appropriate staff to initiate legal action against debtors and then, if required, appear at Court on behalf of Council. The General Manager provides a written authority for appropriate staff to enter premises, if required, when serving legal documents.

DEBT RECOVERY PROCEDURES FOR RATES AND WATER CHARGES

7.1.1 THE RATES REMINDER NOTICE

A Rates Reminder Notice shall be issued where applicable within 14 days after the due date of an installment to those ratepayers who have not made previous satisfactory payment arrangements. This Reminder Notice gives the ratepayer a summary of the outstanding debt and the option of paying this debt off via a suitable payment arrangement. Reminder Notices will be issued for amounts over \$50.00 outstanding and will request payment within 14 days from the posting date of the notice.

7.1.2 THE WATER REMINDER NOTICE

A Water Reminder Notice shall be issued where applicable within 14 days after the due date of a Water Account to those ratepayers who have not made previous satisfactory payment arrangements. This Reminder Notice gives the ratepayer a summary of the outstanding debt and the option of paying this debt off via a suitable payment arrangement. Reminder Notices will be issued for amounts over \$20.00 outstanding and will request payment within 14 days from the posting date of the notice.

7.2 PAYMENT ARRANGEMENTS

7.2.1 Arrangements may be entered into with all ratepayers. It is Council's intention to have a 24 month limit on debts to be paid under arrangement including current levies during the period of arrangement.

7.2.2 Interest will continue to accrue on any arrears during the period of arrangement. Any requests for the waiving or writing off of interest charges under Section 564 or Section 567 of the Local Government Act 1993 will not be recommended to Council

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until substantial efforts have been made by the debtor to adhere to a payment arrangement.

- 7.2.3 All requests for extensions or payment arrangements are to be made in writing or by completing Council's Application for Payment Arrangement form. Payments can be made either weekly, fortnightly, monthly or by other suitable arrangements.
- 7.2.4 Any default in arrangements that occur for a period greater than two months without prior notification will result in Council contacting the debtor by telephone or in writing to ascertain the debtor's intentions regarding the debt.
- 7.2.5 Recovery action by Council will be deferred whilst ever the agreed payment arrangement is adhered to.
- 7.2.6 Legal action for the recovery of rates and charges debt is not to be commenced against accounts that receive pensioner concessions.

7.3 PROCEEDING WITH LEGAL ACTION (CIVIL CLAIMS LAW)-INFORMATION

- 7.3.1 If Council receives no response from the debtor after the due date for the Reminder Notice or defaults on a payment arrangement Council may initiate legal action against non-pensioners.
- 7.3.2 Legal action will be initiated with a Letter of Demand being sent to the debtor. This letter gives the debtor 14 days to make either payment or an acceptable arrangement before further action is taken.
- 7.3.3 If payment or an arrangement has not been received by the due date stated on the Letter of Demand then Council may issue and serve a Summons (known as a "Statement of Liquidated Claim"). The issue and serving of the Summons may be completed by an external Debt Collection Agency employed by Council. The debtor may, within 28 days of the service of the Summons, lodge a defence to the claim made by Council. The debtor may also choose (within the 28 days) to either make an acceptable arrangement with Council or apply to the Court to pay the debt by regular instalments.
- 7.3.4 If the debtor does not respond to the Summons within the set period, Council or an external Debt Collection Agency can apply for Default Judgement. To achieve this, a completed, "Affidavit of Debt" form must be lodged with the Court. Once this form has been lodged the debtor is deemed by the Court to owe the debt to Council. The debtor cannot now defend this legal action.

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7.3.5 Council or the Debt Collection Agency can now proceed with a “Writ of Execution” against the debtor. To do this a completed “Application to Issue Execution” form must be lodged with the Court. This will then enable the Sheriff to go to the debtor’s property and seize goods to the estimated value of the debt and place them for sale at public auction. Council will receive payment of the debt either:

- When the goods are sold; or
- If the debtor settles payment at the Court beforehand.

7.3.6 The debtor at this time may apply for an “Instalment Order” by declaring their assets and liabilities; income and expenditure to the Court and request payment be made to Council via a nominal weekly or monthly amount. If Council is not satisfied with this arrangement it may lodge an objection to the Instalment Order and apply (Rule 38 Civil Claims Act, 1970) for the seizure of goods to be recommended by the Sheriff.

7.3.7 Council or the Debt Collection Agency when proceeding with a Writ of Execution has the option of recovering the debt via a garnishee against the debtor’s salary.

7.3.8 Any legal expenses (not including professional costs for debts under \$300.00) incurred by Council from the recovery of outstanding rates and charges shall be charged against the debtor under the Civil Claims Act.

OTHER COMMENTS CONCERNING THE CIVIL CLAIMS ACT

Debts for \$40,000.00 or more must be recovered through the District Court.

When serving a Summons by mail it must be sent to the debtors principal place of residence. A Summons must not be served using a Post Office Box as the mailing address.

When serving a Summons on a Company by the post it must be sent to the Company’s registered address.

The Summons must detail any interest charges to be included in the debt separately.

When the Court makes a Judgement for the debt to be paid this order stands valid for a 12 year period.

When proceeding with legal action against a debtor that resides interstate the procedure remains the same up to the point of Judgement. To continue with the recovery a Certificate of Judgement must be obtained from the Local Court and sent to the interstate Local Court in the district of the debtor.

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7.4 PROCEEDING WITH LEGAL ACTION (LOCAL GOVERNMENT ACT)

Pursuant to Section 712 of the Local Government Act, proceedings for the recovery of a rate or charge may be commenced at any time within 20 years from the date when the rate or charge became due and payable.

All rates and charges payable by the same person, whether in respect of the same or of different land, may be recovered in a single action.

Section 605 allows Council to add to the amount of a rate or charge any reasonable out-of-pocket expenses incurred in tracing the person liable to pay the rate or charge.

The Local Government Act 1993 allows further options for Council to recover outstanding debts.

7.4.1 Section 569 of the Local Government Act allows Council the option to garnishee rent if the rateable property is let by the debtor to a tenant. A Notice must be served on the tenant under this Section before the garnishee can be attempted.

7.4.2 Where rates have been overdue for a minimum of five years, Council has the option to sell the debtor's property under Section 713 of the Local Government Act for unpaid rates.

7.5 THE SALE OF PROPERTY FOR UNPAID RATES AND CHARGES

PROCEDURE

To ensure the correct process is followed, the Responsible Officer should adopt the following procedures:

Refer to the Local Government Act Division 5 Sale of Land for Unpaid Rates. S715 – S726 which outlines the requirements under the act for the Sale of Land for Unpaid Rates.

The following is the procedure to be adopted for the Sale of Land for unpaid Rates and Charges pursuant to Sections 713 to 726 (inclusive) of the Local Government Act 1993.

7.5.1 Examine list of rate balances to ascertain if any properties have rates which are overdue more than five years.

7.5.2 Section 714 does not enable the sale of:

- Any estate or interest of the Crown in land; or
- Any interest in land owned by the Crown that may not be transferred.

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- 7.5.3 The Aboriginal Land Rights Act also does not permit Council to sell property owned by Aboriginal Land Councils for outstanding rates.
- 7.5.4 Council will advertise for expressions of interest to conduct a public auction for the sale of property for unpaid rates.
- 7.5.5 Council must take reasonable steps to ascertain the identity of any person who has an interest in the land. Council must then take reasonable steps to notify each such person of the Council's intention to sell the land (Section 715).
- 7.5.6 To identify the persons having an interest in the land a certificate under Section 700 (title search) of the Local Government Act should be obtained. Section 700 provides that in addition to any other method of proof available, a certificate furnished by the Registrar General is evidence that the person described as the proprietor or owner of the land was the owner of the land at the time specified in the certificate.
- 7.5.7 Send a letter to the owner(s) described in the certificate advising them that the property has reached the stage where it can be sold for unpaid rates (Section 713). This letter will request payment and/or payment arrangement to be made to Council within 14 days from the date of posting. (Send letter(s) by certified mail.)
- 7.5.8 If the land, building or premises are unoccupied and the owner or the owner's address or place of residence is not known to the Council, the notice stating Council's intention to sell the property for unpaid rates may be by advertisement in a newspaper circulating in the district in which the property is situated.
- 7.5.9 If Council receives no response from this letter or advertisement after the allotted time Council will proceed to sell the property.
- 7.5.10 The Rates Department will at this time prepare a certificate in accordance with Section 713(3) (to be signed by the General Manager) certifying the following:
- What rates and charges are payable on the land.
 - When each rate was levied.
 - When each rate became due.
 - What rates and charges are overdue.
 - What rates and charges are not overdue.
- 7.5.11 The Rates Department will then submit the certificates and a report to Council recommending that the properties be sold in accordance with the Act and recommending a date and place for sale. The date for sale must be not more than six

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months and not less than three months from a publication advertising the proposal to sell (Section 715).

7.5.12 This publication will contain the following information:

- Council proposes to sell the land for unpaid rates and charges at public auction.
- The name of the auctioneer and the proposed place, date and time of the auction.
- If all rates and charges payable (including overdue rates and charges) are not paid to Council or an arrangement satisfactory to Council is not entered into by the rateable person before the time fixed for the sale, the Council will proceed with the sale.

7.5.13 This publication pursuant to Section 715 of the Local Government Act must be placed in the Gazette and at least one newspaper.

7.5.14 If, before the time fixed for the sale:

- All rates and charges payable (including overdue rates and charges) are paid to the Council; or
- An arrangement satisfactory to the Council for payment of all such rates and charges is entered into by the rateable person, the Council must not proceed with the sale (Section 715).

7.5.15 Approximately one month prior to the sale, submit a report to Council setting out details of properties to be sold and recommending any reserve prices to be placed on the properties (based on qualified independent valuation). Another title search on the properties should be obtained to once again confirm ownership records.

7.5.16 At this time also arrange for Council's solicitor to draw up contracts of sale and for them to attend the auction. Council must submit Section 149 Certificates to the solicitor before the contracts can be drawn up.

7.5.17 The land must be offered for sale by public auction. If the land fails to sell at public auction it may then be sold by private treaty.

7.5.18 Any purchase money received by Council on the sale must be applied:

- Firstly, towards payment of Council's expenses incurred in connection with the sale; and

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- Secondly, towards the payment of any rate or charge on the land due to Council and any debt due to the Crown (Section 718).

7.5.19 If purchase money is less than the amount owing, the amount available is to be divided between the rates, charges and debts in proportion to the amounts owing on each and the balance owing is to be written off (Section 719).

7.5.20 If the purchase money exceeds the amount owing, the balance is to be held by Council in trust for the persons having interests in the land prior to the sale according to their respective interests. If Council knows the identity of those persons it may pay the money to them. If Council does not know the identity of those persons it must continue to hold the money in trust and the provisions of the Unclaimed Money Act 1982 will apply (Section 720).

7.5.21 After the sale has been finalised submit a report to Council showing details of the sale and the disposal of the proceeds including sale expenses and amounts outstanding.

7.6. HARSHIP CONSIDERATIONS

7.6.1 Under the provisions of Section 567 of the Local Government Act, Council may write off accrued interest on rates and charges payable by a person if, in its opinion:

- The person was unable to pay the rates or charges when they became due and payable for reasons beyond the person's control; or
- The person is unable to pay the accrued interest for reasons beyond the person's control; or
- Payment of the accrued interest would cause the person hardship.

7.6.2 Applications for hardship are to be submitted to Council in writing. Consideration by Council will be given to cases of hardship and the waiving of interest on the following grounds:

Terminal Illness - for ratepayers who are unable to meet payments, consideration will be given to waiving interest on rate accounts (a medical certificate can be requested).

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Temporary Illness - for ratepayers who are temporarily unable to meet payments, consideration will be given to waiving interest on rate accounts (a medical certificate can be requested).

Unemployment/Financial Hardship - for ratepayers who are in difficulty meeting payments, consideration will be given in specific cases to waiving of interest. Quarterly updates will be required to be given to Council on the financial position of the ratepayer.

Natural Disasters (Bushfire, Flooding, Drought etc) - for ratepayers who have suffered a natural disaster, consideration will be given to the waiving of interest for a specific period (full details of losses will be required).

7.6.3 Council may request from the ratepayer a detailed Income and Expenditure Statement and a list of Assets and Liabilities before consideration into waiving of interest charges will be entered.

7.6.4 Consideration for hardship applies to all ratepayers.

7.7 WRITING OFF RATES, CHARGES AND ACCRUED INTEREST

Chapter 14 of the Local Government (Financial Management) Regulation 1999 states that an amount of rates or charges can be written off only:

- If there is an error in the assessment; or
- If the amount is not lawfully recoverable; or
- If as a result of a decision of a Court; or
- If the General Manager believes that an attempt to recover the amount would not be cost effective.

Section 564 of the Local Government Act allows Council to write off or reduce interest accrued on rates or charges if a person complies with a periodical payment agreement.

Section 567 of the Local Government Act allows Council to write off accrued interest on rates and charges payable by a person if the payment of these rates, charges or accrued interest was not or is currently not possible for reasons beyond the person's control. This Section also allows Council to write off accrued interest on rates and charges if the payment of this accrued interest would cause personal hardship.

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Under delegated authority, the General Manager may write off accrued interest on rates and charges equal to or less than \$500.00 in conjunction with this Standard Practice Note and the relevant sections of the Local Government Act 1993.

7.8 DEBT RECOVERY PROCEDURES FOR SUNDRY DEBTORS

- 7.8.1 Council will raise sundry debtor invoices for amounts of \$20.00 or greater.
- 7.8.2 All debtor accounts are strictly 30 days from the date of invoice.
- 7.8.3 Payment arrangements can be made for the payment of cemetery, private works and kerb & guttering accounts. These debts will be paid under arrangement for a maximum period of 12 months.
- 7.8.4 Monthly statements are to be forwarded to Sundry Debtors. Outstanding amounts of more than 30 days are to be regarded as overdue.
- 7.8.5 Where amounts are outstanding for more than 60 days, credit will cease.
- 7.8.6 If Council does not receive payment within 14 days after the issue of the monthly statement and the account is more than \$50.00 Council will send a Letter of Demand to the debtor. This Letter of Demand gives the debtor a summary of the outstanding debt and a further 14 days to pay the account before legal proceedings will be initiated against them.
- 7.8.7 If Council does not receive payment within the 14 day period as stated on the Letter of Demand legal proceedings will be commenced. The procedures for legal action against Sundry Debtors will follow points 3.3 to 3.8 under the debt recovery procedures for rates.
- 7.8.8 This procedure will not apply to amounts due from Government Departments and such amounts shall be recovered by prompt action with the Government Department direct.

7.9 WRITING OFF SUNDRY DEBTORS

- 7.9.1 Section 610A allows Council to waive payment of, or reduce an approved fee other than rates and charges. This can be done if the case falls within the category of hardship or any other category in respect of which the Council has determined

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payment should be so waived or reduced. Council must not determine a category of cases under this Section until it has given public notice of the proposed category.

Council currently has the following categories in place to refund or waive fees (as per the Management Plan). The General Manager or his nominee has the discretion to waive or reduce fees on the basis of:

- Demonstrated financial hardship, or
- Public benefit (eg: Charitable projects), or
- As recompense for poor customer services or other error on the part of Council.
- The circumstances of a particular case, where full fee payment would be unreasonable or inequitable.

7.9.2 A sundry debt above \$200.00 can only be written off in conjunction with Section 610A by resolution of Council.

7.9.3 The General Manager may write off a sundry debt in conjunction with Section 610A if it is equal to or less than \$200.00.

7.9.4 In accordance with Chapter 17 of the Local Government (Financial Management) Regulation 1999, a resolution or order writing off a debt must:

- specify the debtor's name;
- identify the account concerned; and
- specify the amount of the debt.

7.9.5 A written record is to be kept of all bad debt write offs.

SPECIAL CIRCUMSTANCES

Where special circumstances exist, the matter is to be referred to the General Manager for determination.

8. ADJUSTING IRREGULAR WATER ACCOUNTS CAUSED BY WATER LEAKS

OBJECTIVES

To provide an appropriate procedures when adjusting apparent abnormal water consumption accounts allegedly caused by leaks in private water services.

To fulfil the statutory requirements of the Local Government Act 1993 with respect to the charging for water usage.

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To ensure the integrity and confidentiality of all proceedings for both the Council and the Customer.

DELEGATIONS

The General Manager has delegated authority in accordance with the Local Government Act 1993, to write off accrued interest on water supply accounts equal to or less than \$500.00.

ADJUSTMENTS TO ABNORMAL WATER ACCOUNTS CAUSED BY WATER LEAKS

There is no provision in the Local Government Act 1993 to reduce water accounts due to water leaks in private water services.

Adjustments to water consumption accounts under Chapter 14(4) of the Local Government (Rates and Charges) Regulation 1999, can only be made if:

- (i) there is an error in the assessment; or
- (ii) the amount is not lawfully recoverable; or
- (iii) as a result of a decision of a Court; or
- (iv) the General Manager believes that an attempt to recover the amount would not be cost effective.

Section 564 of the Local Government Act 1993, allows Council to write off or reduce interest accrued on water accounts if a person complies with a periodical payment agreement. This involves paying off current and arrear water charges outside the normal payment periods. Section 567 of the Local Government Act 1993, allows Council to write off accrued interest on water charges payable by a person if the payment of these charges or accrued interest was not or is not currently possible for reasons beyond the person's control. This Section also allows Council to write off accrued interest on water charges if the payment of this accrued interest would cause personal hardship.

COUNCIL'S RESPONSE TO A CUSTOMER'S REQUEST TO ADJUST AN ABNORMAL WATER ACCOUNT DUE TO A WATER LEAK

Council's response to a consumer's request to adjust their abnormal water account caused by a water leak in a private water service should include the following information:

- There is no current provision in the Local Government Act that allows Council to adjust a water usage charge and the water charges applicable therefore must remain payable.
- That it is the property owner's responsibility to pay for all the water registered through the water meter, no matter how this water is consumed.

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- Council should also state that Council's responsibilities for the maintenance of water pipes and the rectifying of water leaks cease at the water meter.
- Due to the water account being higher than usual, Council should offer an extension of the normal payment period for this amount. Council Officers will determine this extension.
- Council may also offer to waive any accrued interest charges applied to this amount if a suitable payment arrangement is made and adhered to.

CONCLUSION

Writing off or reducing accrued interest on water supply charges, as allowed in the sections of the Local Government Act 1993, can only be carried out subsequent to approval by the General Manager (using the delegated authority) or by Council resolution.

Council will issue letters to all Customers outside the City area. The letter will notify the Customer of the responsibility for private water services and advise users to monitor their water consumption, as registered by their water meter, on a regular basis so as to detect possible leaks as soon as they occur.

Council will also keep a copy of these letters on the related property files. This letter will be mentioned when Section 149 Certificates are issued for that property, to notify possible new owners of the private services and the related responsibilities.

SPECIAL CIRCUMSTANCES

Where special circumstances exist, the matter is to be referred to the General Manager for determination.

9. DEBT RECOVERY PROCEDURES / APPLICATION OF WATER RESTRICTORS

The following is a procedure to introduce water restrictors as part of the debt recovery process for water accounts.

OBJECTIVES

To provide guidance on when water restrictors may be applied to properties to recover an outstanding debt.

To ensure effective control over Water accounts owed to Council.

To be sympathetic to those ratepayers and debtors suffering genuine and proven financial hardship.

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Fulfil the statutory requirements of the Local Government Act, 1993.

To ensure the integrity and confidentiality of all proceedings for both the Council and the debtor.

9.1 PROCEEDING WITH APPLICATION OF RESTRICTING WATER

- 9.1.1 If Council receives unsatisfactory response from the debtor after the due date for the Reminder Notice or defaults on a payment arrangement Council may initiate the application of a water restrictor to limit the amount of water that can be used.
- 9.1.2 Legal action and restriction of water service will be initiated with a Letter of Demand being sent to the debtor. This letter gives the debtor 14 days to make either payment or an acceptable arrangement before further action is taken.
- 9.1.3 If payment or an arrangement satisfactory to Council has not been made by the due date stated on the Letter of Demand then Council may apply a device to the water meter to limit the flow of water to the property and serve a Summons (known as a "Statement of Liquidated Claim"). Before a water restrictor is applied to the meter of the property, a letter will be sent to the owner and hand delivered to the resident of the property.
- 9.1.4 In rental properties where meters are shared, and a body corporate is the responsible body for paying the bill, water restrictors may or may not be used. This will be at the discretion of the General Manager.

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9.2. LIMITATIONS ON RESTRICTION

Installation of a Water Restrictor will only occur with the written approval of the Chief Financial Officer. Once approved a service request will be sent to install the device.

Council will not install a water restrictor to the water supply of a property.

- Without giving notice
- If the water is needed for special health needs
- If there is an unresolved dispute as to the amount owing
- If there is an satisfactory agreement to pay
- If the property owner has sought welfare and assistance is imminent
- On a Friday, public holiday or after 3pm on a weekday.

Council will not restrict the supply of a water service to a residential property for non payment without first making a reasonable attempt to;

- Provide reasonable notice to the occupier of the property that the council intends to restrict the supply of water
- Advise the occupier that in some circumstances the tenancy act permits the tenant to pay outstanding charges and deduct them from rents otherwise payable
- Provide the occupier with reasonable opportunity to pay the account.

9.3 PROCEEDING WITH LEGAL PROCEEDINGS AFTER THE APPLICATION OF RESTRICTING WATER

9.3.1 If the balance of the account remains outstanding after the water service has been restricted a Summons (known as a “Statement of Liquidated Claim”) will be served if not previously served on the debtor. The issue and serving of the Summons may be completed by an external Debt Collection Agency employed by Council. The debtor may, within 28 days of the service of the Summons, lodge a defence to the claim made by Council. The debtor may also choose (within the 28 days) to either make an acceptable arrangement with Council or apply to the Court to pay the debt by regular instalments.

If the debtor does not respond to the Summons within the set period, Council or an external Debt Collection Agency can apply for Default Judgement. To achieve this, a completed, “Affidavit of Debt” form must be lodged with the Court. Once this form has been lodged the debtor is deemed by the Court to owe the debt to Council. The debtor cannot now defend this legal action.

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9.3.2 Council or the Debt Collection Agency can now proceed with a “Writ of Execution” against the debtor. To do this a completed “Application to Issue Execution” form must be lodged with the Court.

9.3.3 A number of options are open to Council at this time. One option is to enable the Sheriff to seize goods or alternatively a garnishee over wages or other forms of income can be sought.

9.3.4 In the case of the seizure of goods, the Sheriff may go to the debtor’s property and seize goods to the estimated value of the debt and place them for sale at public auction. Council will receive payment of the debt either:

- When the goods are sold; or
- If the debtor settles payment at the Court beforehand.

The debtor at this time may apply for an “Instalment Order” by declaring their assets and liabilities; income and expenditure to the Court and request payment be made to Council via a nominal weekly or monthly amount. If Council is not satisfied with this arrangement it may lodge an objection to the Instalment Order and apply (Rule 38 Civil Claims Act, 1970) for the seizure of goods to be recommenced by the Sheriff.

9.3.5 In the case of a garnishee Council or the Debt Collection Agency when proceeding with a Writ of Execution has the option of recovering the debt via a garnishee against the debtor’s salary or other incomes.

9.3.6 Any legal expenses (not including professional costs for debts under \$300.00) incurred by Council from the recovery of outstanding rates and charges shall be charged against the debtor under the Civil Claims Act.

9.4 REMOVAL OF WATER RESTRICTOR

The Device will only be removed once a reconnection fee (set at full cost recovery in the Council Managements Plans Fees and Charges) is paid and the account is either paid in full or a satisfactory payment arrangement has been entered into (as per Section 2, of this SPN – Payment Arrangements).

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10. HARDSHIP CONSIDERATIONS

- 10.1 Under the following sections of the Local government Act 1993, Council may make considerations for hardship:
- Sect: 567 - Writing off of accrued interest,
 - Sect: 577 - Extension of concession to avoid hardship, and
 - Sect: 601 - Hardship resulting from certain valuation changes.
- 10.2 Applications for hardship are to be submitted to Council in writing. Consideration by Council will be given to cases of hardship and the waiving of interest on the following grounds:
- 10.2.1 Terminal Illness - for ratepayers who are unable to meet payments, consideration will be given to waiving interest on rate accounts (a medical certificate can be requested).
- 10.2.2. Temporary Illness - for ratepayers who are temporarily unable to meet payments, consideration will be given to waiving interest on rate accounts (a medical certificate can be requested).
- 10.2.3 Unemployment/Financial Hardship - for ratepayers who are in difficulty meeting payments, consideration will be given in specific cases to waiving of interest. Quarterly updates will be required to be given to Council on the financial position of the ratepayer.
- 10.2.4 Natural Disasters (Bushfire, Flooding, Drought etc) - for ratepayers who have suffered a natural disaster, consideration will be given to the waiving of interest for a specific period (full details of losses will be required).
- 10.3 Council may request from the ratepayer a detailed Income and Expenditure Statement and a list of Assets and Liabilities before consideration of waiving of interest charges will be entered into. Applications for hardship will be submitted to the next Ordinary Meeting of Council, following receipt of any supplementary information that may be requested.
- 10.4 Consideration for hardship applies to all ratepayers.
- 10.5 All final decisions, in the granting of hardship considerations, are to be by Council resolution.

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11. HARDSHIP DUE TO VALUATION CHANGES

RESPONSIBILITY / ACCOUNTABILITY

- 11.1 The Revenue section is responsible for receiving, processing and responding to all applications.
- 11.2 The Revenue Manager is responsible for reviewing all processed applications and for submitting the outcome to Council for resolution.
- 11.3 The Responsible Accounting Officer is responsible for reviewing and responding to any complaints and resubmitting to Council if necessary.
- 11.4 The Revenue Manager is responsible for reviewing this policy prior to the next general land revaluation.
- 11.5 The applicant is responsible for providing accurate and timely information to Council.

12. TIME LIMIT ON S.603 CERTIFICATES

Guyra Shire Council has placed a time limit on the validity of S603's issued.

If a certificate is incorrect in favour of the purchaser, the Council cannot recover the amounts that were not stated on the Certificate from that purchaser. However, the amount remains a charge on the land under Section 550 of the Local Government Act, 1993 and can be included on a future Certificate.

The time frame for the life of a Sec.603 Certificate is 30 calendar days from date of issue.

A S603 may be updated within the 30 day period. After the 30 day period has expired a new certificate must be obtained by the applicant.

Council shall include the following wording on all S603's prepared.

"After the issue of this Section 603 Certificate, Council may provide to the applicant up to date verbal information for a period of 30 calendar days, about matters disclosed in the Certificate. Council does not accept responsibility for the accuracy of any verbal information subsequently provided related to any issued Section 603 certificate.

The applicant must obtain a new certificate after the 30 calendar day expiry period.

Additional fees and charges will apply to any extra water usage readings requested.

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13. RATE AND WATER NOTICE MAIL INCLUSIONS

OBJECTIVES

To provide a service for the Community, non-profit organisations, and Council to access the wider Community by means of a mail out included with Rate and Water notices.

To establish a procedure by which Community and organisational requests for inclusions into mailing to Ratepayers and water consumers can be accessed.

To ensure that items which may be offensive to a section of the Community, or have potential commercial advantage will not be sent out with Rate or Water notices.

INTRODUCTION

The Council is able to provide a service to the Community and non-profit organisations by including information pamphlets and letters in the regular mail outs of Rate and Water notices. The available space in the Rate and Water notice envelope is limited, and because it involves Council in additional handling expenses, the enclosure/s should only be for Community interest.

PROCEDURE

Any officer who receives a request to have an insert placed in the notices must advise the person enquiring to make the request in writing, including full details or a copy of what is to be enclosed with the notice.

The written application will be reviewed by the General Manager, who will, in consultation with the Rates Officer, allocate a date for the inclusion.

The Community or non-profit organisation is to submit a final document for authorisation by the General Manager. This authorisation is to be written and delivered to the Rates Officer.

The Rates Officer will liaise with the organisation regarding timing, delivery etc.

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14. DISPOSAL OF COUNCIL ASSETS

OBJECTIVES

To ensure the compliance with the legislative and statutory requirements.

To provide for procedural transparency and fairness.

To minimise Council's exposure to risk.

PROCEDURES FOR ENGINEERING - SALE OF PLANT / MATERIALS / STORES

To ensure the correct process is followed to ensure accountability and transparency, the Responsible Officer shall adopt the following procedures:

REPLACEMENT ITEMS

As required by the Council's policy, plant items are to be replaced in accordance with the 10 year rolling Plant Replacement Program.

Tenders or quotations to be called which offer the existing plant or vehicles for trade in. Refer to the provisions of SPN – Procedures for Tenders and Expressions of Interest & Quotations.

Plant items may also be offered for Private Sale by advertising in local and/or regional newspapers. Selection of successful purchasers will be decided on the most advantageous offer to Council.

SURPLUS PLANT, STORES AND MATERIALS

To be advertised and sold through public auction.

SUNDRY STOCK

Materials may be purchased from time to time from the Council Store by the public. Charges for these items are as set out in the Management Plan + GST.

Control of stock is monitored through the stock-take process.

ADMINISTRATION PROCEDURES - SALE OF COUNCIL LAND AND BUILDINGS

To ensure the correct process is followed, the Responsible Officer should adopt the following procedures:

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- Advise the **General Manager** and ensure land is classified as “Operational”.
- Seek resolution from Council regarding approval and method for sale of Council’s Property
- Advise the **Asset Manager**.

From time to time Council seeks expressions of interest from Agents to act on Council’s behalf for any Public Auctions. The Agent will receive a fee for service upon the successful sale of the property.

As Council does not sell property on a regular basis, it is appropriate that Council only seeks expressions of interest from Agents at least every 3 years.

PROCEDURES FOR INFORMATION TECHNOLOGY - SALE OF COMPUTERS, SURPLUS IT EQUIPMENT

As the items are generally of low or nil value to Council, the Responsible Officer should adopt the following procedures:

IT disposal will be handled by the Information Technology Section Manager.

From time to time Council may resolve to donate Council’s obsolete IT Hardware to community groups, such as the Computer Bank New England or Technical Aid for the Disabled.

Items are not to be offered to staff or Councillors prior to sale (Councillors are afforded the opportunity to purchase at replacement cost the Ipad that is issued to them, for access to Council’s Hub Dashboard application when their civic duty ends).

PROCEDURES FOR OTHER OFFICE EQUIPMENT - SURPLUS FURNITURE, SUNDRY OFFICE EQUIPMENT

As the items are generally of low or nil value to Council, the Responsible Officer should adopt the following procedures:

Items are generally sold through a Local Second Hand Furniture store. Council receives value less Commission to the dealer.

Items are not to be offered to staff or Councillors prior to sale.

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15. CASH HANDLING AND SECURITY PROCEDURES, PROCESSES AND FORMS

The purpose of this Standard Practice Note is to document procedures and guidelines for the handling of cash by staff members at the Customer Service Centre.

15.1 PROCEDURES FOR CASH HANDLING

Civic Administration Building cashier's counter hours are from 8.30am to 4.00 pm.

Cash payments are not to be accepted outside of the above hours.

Each cashier is to operate under their own login and password, ensuring the correct date, and only out of their assigned till.

Cash is not to be taken without the issue of an official Council receipt.

If reversal or a transfer of payment/s is requested, the cancelled receipt must be retained signed, and a email sent to the Manager Customer Service with a detailed explanation the day it is requested.

If there is a need to return a cheque to a customer, for any reason, CSC officer must contact the Manager of Customer Service for approval. A Finance Officer may request the return of a payment received. The Customer Service Officer must include the reason for any returned payment and include the initial of the Officer approving the return on the daily draw balance report.

Access to the cashiering area is restricted to cashiers and balancing officers only. Other members of staff are not to enter the area at any time unless express permission from the cashier has been obtained.

Cash is never to be taken from tills for personal petty cash, cash advances, or replaced by IOU's.

A temporary float may be requested however; a minimum of 48 Hours notice must be given and a float request application must be completed and forwarded to the Customer Services Manager for approval.

- All payments received should be receipted on the day of receipt, should the Chief Cashier be away it is the relieving cashier's responsibility to ensure that all receipting is completed daily.
- There are two \$200 floats which are the responsibility of the nominated cashiers

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- Each cashier is to hold individual cash draws for that day.
- If a cashier needs to be replaced the till must be balanced. If it is necessary for a new cashier to be appointed the new cashier is to check-count the float
- Cash held in each drawer is to be kept to a minimum at all times and, if possible, is not to exceed \$2,000.00.
- Cash bundles are to be labelled with the cashier's name and placed in the safe located in reception.
- All cashing draw balance reports are to be printed and all draws signed off, before the Bank deposit reports can be run.
- The Cashiers prepares the banking including cash break-up of each individual draw
- A person independent from the cashier, normally from the Customer Services Team, will check all totals to confirm. All under and over's are recorded on the Draw balance report and a email sent to the Manager of Customer Service and signed off by the cashier and the independent officer.
- All monies should be counted out of view of general public. No cash is to be left in an open place, and MUST NOT be left unattended at any time.
- Balancing involves totalling the cashiers draws individually, deducting their floats, and reconciling cash, cheques and EFTPOS totals to the draw balance totals for each cash draw used on that day.

Then all cashiers takings are added together to ensure that the total agrees to the total of all cash draws totals. Cashiers and independent officer must sign and include time of balancing.

Cashiers must also include the break up of the money and include this on their draw balance reports.

- When the bank deposit report is completed (3 copies in total including bank deposit slip) and all balanced to the satisfaction of the Cashier's and the independent person, you must include the total break up of all cash that is going to be banked , make two copies of the report this includes the deposit slip

All parties are to sign one copy of the bank deposit and file accordingly, "Bank Deposit folder." The number of the tamper proof tag number must be included on the filed bank deposit report and all balancing officers must sign to confirm.

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One person will then watch the other person put the banking and reports into the secure bag and insert the tamper proof tag affixed.

- The bag is to be placed in the safe and the safe key handed over to either a caretaker for locking away overnight.
- Any cash shortages are the responsibility of Council to replace. Re-occurring shortages will be investigated and subject to review by the Supervisor of Customer Services or the Finance Manager.
- All cash surplus' are to be receipted to "Cashiers Surplus".
- Cash is to be banked next working day. The "receipts cheque listing" (identifying cash, card and cheques by fund) is taken to the bank with the deposits. This is then returned with the bank stamp to identify the amount banked and is filed with the cashiers complete receipt listing.

All bank deposit reports are to be copied and the copy is to be placed in the finance pigeon hole near records for the relevant finance officer

- A cashier is required to exit from their login, lock up their till and take the keys if leaving the counter or if being relieved by another cashier.
- When cashier runs the bank deposit report at the end of the day the totals are cleared and no further transaction can be processed.
- At no time are any of the two officers to leave the room until the money has been secured in the bag.
- If at any point there is a conflict with the balancing, all officers that have balanced are to be notified immediately. If the issue cannot be resolved to the satisfaction of these staff members the Manager Customer Services, or his/her nominee, are notified immediately. If at any time the banking bag is open there must be two people in attendance.
- The Cashier is to arrange for the waste paper bins at the cashiering area, or balancing area, to be kept until the banking has been finalised.

15.2 SECURITY

Access directly behind cashier area is not permitted

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For hold-up procedures refer to SPN083

At no time is another unauthorised staff member allowed access to cash draws

15.3 REMITTANCES

For cheques received through the mail:

- Check that all cheques noted on the add strip are correct and present. Any alterations to the add strip need to be initialled by the person who originally signed the add strip.
- Enter all payments. The cashier code is to be entered as “Remit” and the appropriate password is entered. This enables the operator to produce separate listing for balancing.
- Ensure cheques entered are equal to the original add strip.

If you are requested to return a payment you must record the reason and details of Officer instructing the return of the payment this must be included on the remittance advice record.

Attach the signed add strip to the remittance draw balance report. Cashier must sign for entering cheques. The same report must then be counter signed by the two people who originally opened the mail (who then verify that the totals agree). A total of four signatures are required for audit purposes.

15.4 PROCEDURES FOR KEYS

Keys are to be collected from the Finance Office every morning

Cashiers keys will comprise of:

- One Cash Draw Key
- One Safe Key
- One Key Safe Key

The Manager in charge of customer service has access to spare keys for emergency use only.

The cash draw keys are the responsibility of the nominated cashiers they will ensure they are the only persons to have the keys during the full day of trade.


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Both Cashiers and Manager will have a key to the key safe at no other time is the key to be given to any other staff member.

At the end of day trade all keys are to be handed to the finance office for safe keeping.

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15.5 CONFIRMATION OF FLOATS – MANAGER OR NOMINATED OFFICER MUST CONDUCT A AUDIT

 Confirmation of Float Audit
Date
Business Unit
Location of Float.....
Allocated Float amount-
Name of Manager Responsible
Float amount confirmed-
* It is the responsibility of the Manager or Supervisor to confirm floats a checked and accurate at a minimum of once every two (2) months.

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15.6 TEMPORARY FLOAT

A request for a Temporary Float may be permitted under specific guidelines. However; strict procedures must be followed;

- The request must be submitted at least 24 hours prior to the date of the allocation of a float.
- A cash float request form must be completed.
- The form must be signed by the Officer that mad the request and the cashier.
- The float can only be issued on the day requested and must be returned and cashiered into the receipting system before the end of same day
- Both Officers must sign off on the return of the float.

REQUEST FOR TEMPORARY FLOAT

OFFICER'S NAME:

DATE OF REQUEST:

FLOAT AMOUNT:

PURPOSE OF REQUEST:

FUNDS RELEASED:

OFFICER'S SIGNATURE:DATE.....

CASHIER'S SIGNATURE:DATE.....

FUNDS RETURNED:

OFFICER'S SIGNATURE:DATE.....

CASHIER'S SIGNATURE:DATE.....

FLOAT AMOUNT.....

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15.7 END OF DAY BALANCING-DISCREPANCY REPORT

The End of Day Balancing – Discrepancy Report must detail the following information.

OFFICER’S NAME:

COUNCIL:

DATE:

SUBJECT:

REPORT

15.8 CASH PAYMENT REFUND

A cash refund can only be possible the actual day receipted under no circumstances can it be done at any other time. Arrangements can be arranged through Finance through as cheque request.

Cash Payment Refund

Original Receipt must be retained and attached to this request prior to refund.

Date: _____

Cashier Name: _____

Customer Name: _____

Amount Refunded: _____

Purpose of Refund: _____

Signature of Officer

Signature of Customer

Name of Supervisor/Manager

Signature of Supervisor Manager

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15.9 PROCEDURE FOR REVERSALS

A reversal can only be performed on the actual day or time of taking the payment. A request for a reversal must be made to the Manager of Customer Service or Finance Manager detailing;

- The purposes a receipt may need reversing.
- Entered incorrect amount
- Entered incorrect payment type
- Incorrect code

Customer Request

In the event of the request to reverse a receipt the following applies;

- I. Cashier will need to contact a responsible and authorised officer by phone. ***(If the matter is urgent and none of the above are available then you may contact the Revenue Manager).**
- II. Cashier must place the request in writing with a detailed explanation email to the contact officer.
- III. When the contact officer has completed the reversal they must send an email confirming the task has been completed and cc a copy of the request and action taken to the Coordinator.
- IV. Cashier must attempt to recover the original receipt and attach it to the end of day draw balance report.
- V. If a receipt is unavailable, then cashier will need to reprint receipt and attach it to the end of day reversal report. ***(If the difference is more than \$10.00 the cashier must contact the customer to recover the original receipt)**
- VI. In the event the reversal is for a cash payment made on the day of receipt the cashier must complete the cash refund form. The whole transaction must be witnessed and the cash refund form must be completed and signed by the cashier, customer and then witnessed. ***(The transaction must be witnessed and signed by an independent person. This option should only be used in extreme cases and not to be offered as a regular alternative).**
- VII. Attach receipt and copy of written explanation (if used refund form) to the reversal report at the end of the day and file.
- VIII. Individual Cashiers must sign their own report.

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15.10 PROCEDURE FOR TRANSFER RECEIPTS

A Request to transfer receipted funds must be made to the Manager of Customer Service or Finance Manager. The request should detail;

- Purpose for the transfer a payment already entered and banked.
- Entered into incorrect account
- Entered into incorrect code
- Payment made on incorrect account
- Misallocation of single or multiple payments in one transaction

The Cashier making the request will need to;

- I. Contact the responsible and authorised officer by phone. **(If the matter is urgent and none of the above are available then you may contact the Revenue Manager).**
- II. Place request in writing with a detailed explanation incorporating receipt number details of which account the transaction is to transferred into and out off
- III. Email details to contact Officer and cc a copy to Manager Customer Services.
- IV. If a Finance staff member requires a transfer of funds, details must be entered in the General Journal if it is a receipting error details forwarded to the Coordinator.
- V. Attach a copy of the written request signed and dated to the end of day, draw balance report.

16. CREDIT RATING RISK ASSESSMENT AND RULES FOR PROVIDING DEBTORS WITH CREDIT, PRIOR TO PROVIDING WORKS, GOODS OR SERVICES.

From time to time debtors may request a credit extension or an account for works, goods or services provided to them by Council.

Firstly all works, goods or services provided to any prospective debtor for amounts of \$300 or less are to paid in full and in advance of the work or service being carried out or goods provided.

At the time of the request for credit and prior to any works, goods or services being provided, the following procedure must be applied and a determination made in accordance with the guide list following;

GUIDELINE 1.

IS THE APPLICANT A RATEPAYER OF GUYRA SHIRE COUNCIL?

Answer; Yes: Credit may be offered after assessment guideline 2 is met.

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Answer; No: All credit facilities offered are to be to an individual only, who has accepted responsibility in writing for the works, goods or services.

No credit is to be offered to companies as they have business payment facilities.

Credit may only be allowed provided that a deposit payment of 50% of the estimated cost of works, goods or services is made prior to commencement of any work or the provision of goods and services.

The personal and residential information for service of notices must be ascertained before any approval for credit is granted, (that is an identity check is made and confirmed).

Any credit request for amounts of \$1,000 or more may be subject of a formal credit search.

GUIDELINE 2.

IS THE APPLICANT FOR CREDIT ALREADY IN DEBT (EXCLUDING RATES AND WATER CHARGES) TO COUNCIL?

Answer; Yes : No further credit to be offered until such debts are paid in full.

Answer; No :Credit for works, goods or services may be allowed provided a deposit of 20% of the estimated cost of works, goods or service provided is made in advance of any works, goods or services provided being .