

Chapter 27

FINANCIAL AFFAIRS

[HISTORY: Adopted by the Special Town Meeting of the Town of Lee 5-26-1971 by Art. 10 as Ch. 2, Art. V of the 1971 Code. Amendments noted where applicable.]

GENERAL REFERENCES

Contracts and purchasing — See Ch. 12.
Disposal of personal property — See Ch. 59.
Records and reports — See Ch. 65.

§ 27-1. Annual audit.

An audit of the accounts of the Town shall be made annually under supervision of the State Division of Accounts, as provided by MGL c. 44, § 35.

§ 27-2. Transmission of unpaid bills.

Each officer, board or committee authorized to spend money shall, on or before January 10 of each year, transmit to the Town Accountant all unpaid bills outstanding as of December 31.

§ 27-3. Purchase orders; verbal orders.

- A. No officer, board or committee having the disbursement of an appropriation shall make purchases of supplies or materials or contract for services to be rendered the Town without issuing a written purchase order therefor on prescribed forms; provided, however, that the provisions of this subsection shall not apply to the salaries or wages of officers and persons regularly or temporarily employed by the Town.
- B. All purchase orders shall be in triplicate. The original shall be sent to the vendor, the duplicate shall be designated for and delivered to the Town Accountant, and the triplicate shall be filed in the department issuing the order. However, verbal orders for supplies or materials or services to be rendered may be issued for an amount not to exceed \$10. All verbal orders shall be confirmed, in writing, on the prescribed purchase forms on the day the orders are given and transmitted to the Town Accountant and the vendor.

§ 27-4. Accounting methods and forms.

The Town Accountant shall prescribe the methods of accounting and the forms to be used by the several officers, boards and committees of the Town pertaining to their receipts and disbursements and shall provide that such methods and forms shall conform to the requirements prescribed by law or any rules or regulations made thereunder.

§ 27-5. Collector of Taxes.

- A. The Collector of Taxes shall have all of the means of collecting taxes that the Treasurer

would have if he or she were appointed Collector of Taxes.

- B. The Collector of Taxes shall collect under the title of "Town Collector" all accounts due the Town, except:
- (1) Water rates.
 - (2) Interest on investments of trust funds.
 - (3) Fees for licenses and permits issued or granted by the various departments of the Town.

§ 27-6. Monthly statement of accounts.

Every department of the Town shall deliver to the Town Accountant at least once in every month a separate statement of each account due the Town arising through any transaction with such department. Upon receipt of such statement of accounts, the Town Accountant shall make a record thereof and shall commit such accounts to the Town Collector for collection.

§ 27-7. Report on uncollected accounts.

The Town Collector shall report to the Selectmen, from time to time as they may direct, upon all uncollected accounts in his or her hands. The Selectmen shall take such action with respect to all such accounts as they deem expedient and consistent with the interests of the Town.

§ 27-8. Weekly remittance of money.

The Town Collector shall, at least once in each week, remit to the Town Treasurer all money received by him or her on every such account.

§ 27-9. Custody of Town documents.

Except as otherwise provided by law, the Treasurer shall have custody of deeds, bonds, contracts, insurance policies and other similar documents owned by the Town, except that the bonds given by the Treasurer and the Collector of Taxes to the Town shall be in the custody of the Selectmen.

§ 27-10. Money to be turned over to Treasurer; true return to Accountant.

Every officer shall turn over to the Treasurer of the Town all amounts received by him or her on behalf of the Town, except as otherwise provided by law, and shall make a true return thereof to the Town Accountant, stating the accounts upon which such amounts were received.

§ 27-11. Fees received by Town officers. [Added 10-8-1998 STM by Art. 4]

All Town officers shall pay into the Town Treasurer all fees received by them by virtue of their office with the following exceptions:

- A. Deputy Collector fees;
- B. Commissions for the sale of county dog licenses;

- C. Commission received from the sale of state hunting and fishing licenses; and
- D. Fees received from the Goose Pond Lake District.