

FINANCE

SERVICES

MANAGED

POLICIES

FINANCE SERVICES DEPARTMENT CONTROLLED POLICIES

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POLICY TITLE: ACCOUNTING

Policy No. 501

POLICY PURPOSE

That Accounting policies are selected and applied in a manner which ensures that the resultant financial information satisfies and complements relevant State Government legislation.

POLICY STATEMENT

The Council's accounting policies will comply with all legislated accounting requirements. Accounting policies means the specific accounting principles, bases or rules adopted in preparing and presenting financial information. This policy supports compliance with:

- Australian Accounting Standards
- Local Government Act (NT)
- Local Government (Accounting / Regulations)

Refer to attached document "Accounting Policy and Procedures Manual" that supports this policy.

POLICY PURPOSE

To support the Council's vision and strategic objectives through a dynamic asset management framework.

POLICY STATEMENT

The Council will provide and promote a constructive environment for undertaking asset management in such a way as to:

- ensure that assets serve the community for current and future generations;
- ensure that assets provide a level of service and risk, the community is willing to support;
- ensure the sustainable management of assets;
- encourage and support the economic and social well being of our municipality; and
- ensure that the needs of all internal and external stakeholders are considered.

Refer to attached document "Asset Management Policy" that supports this policy via definitions, accountabilities, and responsibilities.

POLICY PURPOSE

To ensure a "computer disaster plan" is in place to protect the intellectual property of the Council.

POLICY STATEMENT

The Council will ensure that the Computer installations are safeguarded through maintaining a Computer Disaster Plan which provides for:

1. Daily back-up of computer files;
2. Safe storage on and off site of computer media; and
3. Adequate insurance coverage of the computer systems

POLICY TITLE: COMPUTER - INFORMATION AS A RESOURCE Policy No. 504

POLICY PURPOSE

To state Council's recognition of the importance of all information held on computer, to the total operations of Council.

POLICY STATEMENT

The Council will recognise all information held on computer or other system is an asset and resource which should be managed to satisfy the needs of the whole organisation at all levels.

POLICY PURPOSE

Given that all Council staff have access to and use of Council's computer network, the purpose of this policy regulate that access and use.

POLICY STATEMENT

Council will:

1. facilitate the equitable use of network resources **by** all staff members;
2. will respect the intellectual work and creativity of others that is vital to the core strategies of the Council;
3. will protect the privacy and integrity of individual computer users and their accounts with limits imposed by normal network management procedures;
4. will provide mechanisms of redress for staff members who feel they may have been victims of harassment, plagiarism, theft and other wrongs arising out of their use of the network; and
5. will ensure that all sensitive information is stored on the server and not individual personal computers.

Refer to attached document "Computer Use— Principles" that supports this policy.

POLICY PURPOSE

It is the purpose of the Alice Springs Town Council to encourage the use of Internet Services to support the accomplishment of the strategic goals of Council and that usage relates only for Council purposes.

POLICY STATEMENT

Council will ensure that use of the internet will involve responsible judgement, supervisory discretion and compliance with applicable laws and regulations.

Internet Services provided by the Alice Springs Town Council are to be used only for authorised Council purposes.

The Council recognises that it is in the interest of the organisation that personnel become proficient and maintain proficiency in the use of Internet. For this purpose, the policy outlines conditions for the use of the Internet during official working hours and non -working hours for all employees of the Alice Springs Town Council. These conditions are contained in Council's procedures manual.

Refer to attached document Computer – Internet Use Policy – Council Staff – Conditions of Use and Procedures" that supports this policy.

POLICY PURPOSE

To ensure clarity regarding the availability of fringe benefits **to** employees of Council.

POLICY STATEMENT

1. Fringe benefits are provided to employees at the employer's discretion.
2. Fringe benefits will only be provided under the authority of a written and effective salary sacrifice arrangement signed **by** both the employer and the employee.
3. The types of fringe benefits to be provided are at the discretion of the employer.
4. The responsibility lies with the employee for providing valid and accurate information regarding the amounts to be salary sacrificed. Any balances remaining on employee salary sacrifice accounts at year end will be paid and taxed in full.
5. Generally the employer will only provide concessional remote area or exempt fringe benefits.
6. The employer may at any time terminate the salary sacrifice arrangement. This could occur in situations where the applicable legislation has changed or the employee is no longer employed by Alice Springs Town Council, however the employer's right to terminate the arrangement is not limited to these situations.
7. Generally an employee may not salary sacrifice amounts such that their salary or wage falls below the minimum entitlement under industrial law (an award).
8. The salary sacrifice arrangement serves **as an** amendment and an addendum to the employee's original employment contract.
9. Determining the impact of reportable fringe benefits on an employee's financial position is the responsibility of the employee.
10. Salary sacrifice arrangements are to **be** suspended during periods of leave without pay.

Refer to attached document "Fringe Benefits Taxation Salary Packaging" that supports this policy.

POLICY PURPOSE

To ensure Council sets aside monies in specific reserve funds to meet specific legal and non legal liabilities and to maintain assets at an acceptable level.

POLICY STATEMENT

1. That to comply with Section 168 of the Local Government Act, the Council will continue to maintain a staff Long Service Leave cash reserve and that such funds will be provided annually through its budgetary system.
2. That the Council will maintain an Asset Replacement cash reserve for the purpose of replacement of existing items of plant, equipment, office furniture, office machines and computer equipment, providing that subject to the availability of funds:
 - (a) provision will be made in the Council's annual budget of an amount which is equal to the estimated depreciation for the year for the purposes of the Asset Replacement Reserve.
 - (b) replacement of existing items of plant and equipment will be funded substantially from the Asset Replacement Reserve..
 - (c) the balance of funds held in the Asset Replacement Reserve will be maintained at a minimum level of funds to be determined annually by Council.
 - (d) new items of plant and equipment to be determined annually by Council may be funded from the Reserve.
3. That the Council will create an annual leave liability cash reserve for the specific purpose of setting aside at the end of each financial year, the budgeted amount of the untaken annual leave staff entitlements, provided that:
 - (a) all subsequent payments of such leave liability be made from the Reserve Funds.
 - (b) the amount of the Reserve Fund be reviewed at the end of each financial year so that the amount reserved will not exceed the Council's liability for annual leave accrued at that time.
4. The Council will maintain an Insurance Claim Reserve for the purposes of setting aside an amount as provided in the Annual Estimates to:
 - (a) offset the cost of Insurance Policy Deductibles on insurance claims;
 - (b) provide for the self-insurance of machinery breakdown risk.

POLICY PURPOSE

To provide clarity re collection of garbage and the levying of garbage collection charges.

POLICY STATEMENT

1. The Council will provide a weekly Waste management Service for the collection, processing and disposal of waste to all residential premises in the municipality except the following:
 - (a) Land which is vacant;
 - (b) Premises which are not physically occupied;
 - (c) Residential properties in the area annexed as part of the municipality at the 4th March, 1988.
2. Where the Council provides a waste management service to premises it will make a uniform annual charge for each service so provided based on the weekly collection of one 140 litre bin (commonly known as a 'wheelie bin').
3. Where an additional service or services are requested Council may, at its discretion, provide additional services at a cost determined by the Council.
4. Where no weekly collection service is provided the Council will set a uniform annual charge for the contribution towards the cost of providing and maintaining a waste management facility or facilities for the whole of the municipality.
5. Where the Council makes a weekly waste management service available pursuant to (1) above, premises may be exempted from the annual collection charge as follows:
 - (a) Commercial , Industrial, Trade or Business Premises in respect of which the Chief Executive officer has certified, upon application by the owner or occupier, that he/she does not wish to take advantage of the service offered by the Council and for which alternative arrangements have been made which are acceptable to the Council.
 - (b) All premises on land used for Aboriginal communal living and which are under the care and control of an Aboriginal Town Camp Association and for which arrangements have been made which are acceptable to the Council.
 - (c) Where a determination has been made exempting a property from the annual charge for a weekly collection service pursuant to the above, the annual waste management facility charge as set out in paragraph 4 shall apply.
 - (d) Where, pursuant to the above, alternative arrangements for the collection of waste have been made any additional waste management charges arising from those alternative arrangements shall be the responsibility of the property owner or occupier.

POLICY PURPOSE

The purpose of this policy is to promote consistent and efficient administration of rating pursuant to the Local Government Act, including the granting of rates concessions to those ratepayers affected by financial hardship.

POLICY STATEMENT

The Council deals with ratepayers on a daily basis. The provision of a good service requires that officers have authority to deal with administrative issues in accordance with requirements of the Local Government Act and Council policies.

The Council recognises that individuals and community organisations can experience difficulty in meeting their responsibilities for the payment of rates, and that it is appropriate where financial hardship has been demonstrated, to grant a concession to the payment of rates. The concession granted can be either a waiving of rates levied (i.e. abandonment), or a deferment (for recovery at a later time).

Relief from payment of rates on the grounds of financial hardship shall only apply to:

- A natural person (s) who use the rated property as their principal place of residence.
- A community organisation that uses the rated property as its principal place of community activity.

Relief from payment of rates on the grounds of financial hardship shall not apply to:

- Self-employed persons.
- Businesses.
- Charges levied for services provided by the Council, example: waste management, garbage collection, etc.

Ratepayer request for review of Council rates payable is facilitated as follows:-

- Any ratepayer or their agent may request a review of administration decisions undertaken by Council Officers in administering this policy. The request for a review shall be made in writing to the Chief Executive Officer, stating grounds of the review.
- The Local Government Act provides that a ratepayer may also request review of the Council's decision made under Sections 86 and 87 for financial hardship.
- The Chief Executive Officer shall investigate the request and try to resolve outstanding matters. If there remain unresolved outstanding matters, the matter shall be referred to Council.

Refer to attached document "Administration of Rates and Charges" that incorporates background information, definitions, and procedures that supports this policy.

POLICY TITLE: RECORDS (COUNCIL) - RETENTION & DISPOSAL

Policy No. 511

POLICY PURPOSE

To state Councils compliance with Federal and State Governments' requirements regarding record retention and disposal.

POLICY STATEMENT

Council shall ensure that the custody of its records and the disposal of records and other documents is in compliance with the Local Government (Administration) Regulations and shall also comply with Australian Taxation Office law.