NORTHERN TERRITORY OF AUSTRALIA

LOCAL GOVERNMENT (ACCOUNTING) REGULATIONS

As in force at 30 October 2002

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NORTHERN TERRITORY OF AUSTRALIA

As in force at 30 October 2002

LOCAL GOVERNMENT (ACCOUNTING) REGULATIONS

Regulations under the *Local Government Act*

Part I Preliminary

1 Citation

These Regulations may be cited as the *Local Government (Accounting) Regulations*.

2 Interpretation

(1) In these Regulations, unless the contrary intention appears:

applicable Australian Accounting Standards or ***applicable AAS*** has the meaning given to it by regulation 2A(1).

applicable Local Government Accounting Code means the code declared under regulation 2AA.

Australian Accounting Standards or ***AAS*** means the Australian Accounting Standards as promulgated and amended from time to time by the Australian Accounting Standards Board.

authorised officer, in relation to a function or power required by these Regulations to be performed or exercised for or in relation to the council, means:

(a) the clerk or other officer or employee to whom the power or function is delegated by the council; or

(b) another officer or employee authorised in writing by a delegate under paragraph (a) to perform the function or exercise the power for and on behalf of the delegate.

CEO means the Chief Executive Officer as defined in the *Public Sector Employment and Management Act* of the Agency as defined in that Act primarily responsible to the Minister for the administration of the *Local Government Act*, or his or her nominee.

contract means a contract into which a council may enter in pursuance of, and subject to, Division 1 of Part 6, of the Act.

estimates means the estimates referred to in regulation 12.

expenditure, in Parts VI, VII, VIII and IX, includes capital payments.

financial statements means the financial statements referred to in regulation 9.

income, in Parts VI, VII, VIII and IX, includes capital receipts.

non-current asset means an asset:

(a) the life of which is more than one year; and

(b) the capital cost of which exceeds $2,000.

professional services means services rendered to a council by a practising member of, or by a firm or limited company engaged in the practice of, a profession recognised by the council.

responsible officer, in relation to the performance of a function by a council, means the officer or employee shown in the organisation chart prepared under regulation 4 as having responsibility for the performance of the function.

standing committee means a standing committee referred to in regulation 7A.

(2) In these Regulations, a reference to a form by number is a reference to a form so numbered in the Schedule.

(3) A form referred to in subregulation (2) shall be completed in accordance with such directions and instructions as are specified in the form.

2A Applicable Australian Accounting Standards

(1) For the purposes of these Regulations, ***applicable AAS*** are all relevant Australian Accounting Standards promulgated as at the commencement of this regulation, being AAS27 "Financial Reporting by Local Governments" issued in September 1993 (but construed as if the references in clause 13 to Statements of Accounting Concepts were omitted) together with any other AAS necessary to give full effect to AAS 27.

(2) The Minister may, by notice in the *Gazette*, adopt as an applicable AAS any Australian Accounting Standard or amendment to one promulgated after the commencement of this regulation on and from a date specified in the notice.

2AA Applicable Local Government Accounting Code

The Minister may, by notice in the *Gazette*, declare a code to be the applicable Local Government Accounting Code.

2B Exemptions

(1) The CEO may, on application by a council or under the CEO's own volition exempt, in writing, the council or all or any councils from the need to comply with a provision of these Regulations, an applicable AAS or the applicable Local Government Accounting Code.

(2) An exemption under subregulation (1) may be made subject to such conditions as the CEO thinks fit.

Part II Accounting system

3 Accounting system to be used by council

Subject to these Regulations, a council shall keep its books of account on an income and expenditure basis using the double entry system of bookkeeping following accrual accounting principles in accordance with all applicable AAS and the applicable Local Government Accounting Code.

Part III Accounting records

4 Accounting procedures and policy manual

A council shall cause to be prepared, adopted and maintained an accounting and policy manual which shall:

(a) contain an organisation chart depicting the functions of the council, its committees and responsible officers;

(b) detail the duties and responsibilities of the clerk and responsible officers;

(c) set out the principal accounting policies of the council;

(d) outline the timing and content of financial management reports to the council and the clerk;

(e) detail such procedures as it considers necessary to facilitate the timely preparation of the annual financial statements;

(f) contain details of such procedures as are necessary to ensure the proper operation of any computer based accounting system in use; and

(g) contain details of all administrative and accounting procedures, policies and delegations of authority adopted by the council, including:

(i) details of internal control procedures required under regulation 7;

(ii) details of personnel and financial delegations;

(iii) a chart of accounts divided into assets, liabilities, income, expenses and council equity accounts; and

(iv) procedures relating to the receipt and banking of moneys, the payment of salaries and wages, the allocation of machinery operating costs to council functions, the purchase of goods and services and the granting of credit to council debtors.

5 Accounting records

(1) A council shall cause appropriate accounting records, including registers, to be prepared and maintained in a suitable form which adequately record the income, expenditure, assets and liabilities of the council.

(2) The records shall be kept in such a manner as to adequately distinguish between the different functions of the council.

(3) Where the records are maintained on a computer based system, the clerk shall ensure that appropriate controls and procedures are implemented and maintained to ensure the integrity and security of the data files and programs.

Part IV Internal controls

7 Internal controls

(1) The clerk shall cause to be set up and maintained internal controls to:

(a) safeguard the assets of the council;

(b) ensure the accuracy, completeness and reliability of the accounting data;

(c) promote the operational efficiency of the council;

(d) ensure compliance with relevant laws in force in the Territory; and

(e) ensure adherence to council policies.

7A Standing committee to carry out financial functions

Where a community government council is not required under its scheme to hold an ordinary meeting once in each month, a standing committee of the council shall carry out financial functions of the council during the months the council does not hold an ordinary meeting.

Part V Annual report, financial statements and audits

8 Annual report

(1) The clerk shall, as soon as practicable after the end of each financial year, but not later than the next following 31 December, cause to be prepared an annual report relating to the operations of the council during the financial year.

(2) The annual report referred to in subregulation (1) shall include, but not necessarily be limited to:

(a) a copy of the audited annual financial statement required under section 165 of the Act;

(b) an outline of the council's operations for the year; and

(c) a statement of the council's actual performance of its principal functions for the year and a comparison with the council's projected performance of those functions (as contained in a business plan or in the adopted estimates) together with a statement explaining the variations (if any) between the actual performance and the projected performance of those functions.

8A Distribution of annual reports

(1) The clerk shall, not later than 31 December, or such other date as the CEO in special circumstances agrees to, next following the end of the financial year:

(a) publish the annual report;

(b) publish a notice, advising of the publication of the annual report and that copies of the annual report are available at the office of the council, in either:

(i) a newspaper circulating in the council area; or

(ii) where in the opinion of the clerk publication in such a newspaper would not give sufficient notice of the publication of the annual report within the council area, any other publication circulating in the council area which the clerk considers would give sufficient notice within the council area; and

(c) cause a copy of the annual report to be forwarded to the CEO.

(2) If a council fails to provide a copy of its annual report to the CEO within the time required under subregulation (1)(c), it is guilty of an offence.

Penalty: 10 penalty units.

9 Annual financial statements

(1) The clerk shall, within 3 months after the end of each financial year or within such extended period as the CEO in special circumstances may allow, cause annual financial statements in respect of that year to be prepared in accordance with:

(a) all applicable AAS and the applicable Local Government Accounting Code; and

(b) the Act and these Regulations,

and placed before the council's auditor.

(4) The financial statements shall include, where applicable but not necessarily be restricted to, the following:

(a) significant accounting policies adopted by the council in the presentation of the financial statements;

(b) details of any rates levied;

(c) details of receivables;

(d) details of investments held;

(e) details of creditors and provisions;

(f) non-current assets by classification less accumulated depreciation or amortisation;

(g) movements in Reserves;

(h) movements in the Council Equity Account;

(i) the amounts and purpose of moneys held in trust;

(j) the amounts and purpose of government grants and subsidies received during the year; and

(k) a comparison between the originally adopted estimates and the actual result for the year, which includes the revenues, expenses and fixed assets of each council function.

(5) The annual financial statements shall be prepared in whole dollars only.

(6) Comparative amounts shall be entered on the financial statements for the preceding financial year except, in the case of the first year to which these Regulations apply, the comparative amounts need not be entered if they cannot be obtained without undue expense or delay.

(7) The clerk shall, after preparing the annual financial statements, certify in writing that:

(a) the annual statements of account have been properly drawn up in accordance with all applicable AAS, the applicable Local Government Accounting Code, the Act and these Regulations so as to present fairly the financial position of the council and the results for the year; and

(b) the statements are in accordance with the accounting and other records of the council.

(8) The clerk shall, as soon as practicable after the financial statements have been audited, cause the financial statements and other documents referred to in regulations 8 and 9 to be laid before the council.

10 Audit

(3) Subject to the Act and these Regulations, the auditor shall perform the audit referred to in section 181 of the Act in such manner as the auditor thinks fit, having regard to the character and effectiveness of the internal controls and recognised professional standards and practices.

(4) The auditor shall, as soon as practicable after the annual financial statements have been referred to him or her in accordance with regulation 9, complete his or her audit and sign his or her report.

(5) The auditor shall report to the council as to whether, in his or her opinion:

(a) the prescribed accounting records, other records, accounting manual and registers required to be kept by the council have been properly kept;

(b) the receipt, expenditure and investment of moneys and the acquisition and disposal of assets by the council during the year have been in accordance with the prescribed requirements;

(c) the financial statements have been properly drawn up in accordance with the prescribed requirements and are in agreement with the accounts and records;

(d) the financial statements present fairly the financial position of the council and the results for the year;

(e) the council has complied with the provisions under the Act in respect of the conduct of its financial affairs; and

(f) the financial statements have been prepared in accordance with the Act, these Regulations, all applicable AAS and the applicable Local Government Accounting Code.

11 Distribution of annual financial statements

(1) The clerk shall, after the financial statements have been audited but in any case not later than 4 months (or such extension of time as has been agreed to by the CEO) after the end of the financial year:

(a) cause a copy of the financial statements to be forwarded to each of the following:

(i) the CEO;

(ii) the Chairman, Northern Territory Grants Commission; and

(iii) the auditor; and

(c) publish a copy of the Operating Statement and Statement of Financial Position, together with a notice advising that copies of the complete financial statements of the council are available at the office of the council, in either:

(i) a newspaper circulating in the council area; or

(ii) where in the opinion of the clerk publication in such a newspaper would not give sufficient notice of the Operating Statement, Statement of Financial Position and the notice within the council area, any other publication which the clerk considers would give sufficient notice within the council area.

(2) If a council fails to provide a copy of its audited annual financial statements to the CEO within the time required under subregulation (1), it is guilty of an offence.

Penalty: 10 penalty units.

Part VI Estimates of income and expenditure

12 Estimates

(2) The estimates, to be prepared under section 162 of the Act, shall be in a form approved by the council.

(3) A council shall, with such variations as it thinks fit, by resolution, adopt the estimates, and the minute of adoption shall set out:

(a) the estimated surplus or deficit at the end of the previous financial year;

(b) the total estimated expenditure for the current financial year;

(c) the total estimated income from all sources other than rates; and

(d) the amount required to be raised by rates.

(4) A council shall cause:

(a) a copy of the adopted estimates to be inserted in the minute book; and

(b) copies of the adopted estimates to be made available for inspection, and purchase at a fee determined by the council, at the office of the council, by members of the public.

(5) The clerk shall cause a summary of the estimates of income and expenditure, together with a notice advising that copies of the estimates are available for public inspection and purchase by the public at the office of the council, to be published in either:

(a) a newspaper circulating in the council area; or

(b) where in the opinion of the clerk publication in such a newspaper would not give sufficient notice of the summary and notice within the council area, any other publication circulating in the council area which the clerk considers would give sufficient notice within the council area.

(5A) The summary of the estimates of income and expenditure published under subregulation (5) shall be in a form approved by the council.

(6) The council shall forward a copy of the adopted estimates and the summary and notice published under subregulation (5) to the CEO within 28 days after the adoption by the council of the estimates.

Penalty: 10 penalty units.

13 Review and variation of estimates

(1) The clerk must, not later than one month after the last day of the months of September, December and March in each year, lay before the council:

(a) a statement, in a form approved by the council, comparing the adopted estimates of income and expenditure with the actual income and expenditure to the end of the respective month; and

(b) a statement, in a form approved by the CEO, providing a cash flow report of income and expenditure for the previous quarter and for the financial year to date.

(2) Where the statements referred to in subregulation (1) have been laid before the council, they shall be inserted in the minute book.

(3) Where a council:

(a) after adoption of the estimates for a financial year, proposes to perform a function not provided for in the estimates; or

(b) in a review of the estimates, is of the opinion that inadequate provision has been made for a function or that the provision allowed for a function is too high,

it shall, by resolution, vary the estimates accordingly.

(4) The council shall forward a copy of each statement referred to in subregulation (1), and a copy of each variation of the estimates referred to in subregulation (3), to the CEO not later than 10 days after the statements are tabled at a meeting of the council or the estimates have been varied, as the case may be.

Penalty: 10 penalty units.

Part VII Allocation of money by council

14 Allocation of money

(1) The adoption by a council of the estimates or a variation of the estimates shall, for the purpose of these Regulations, be deemed to be the allocation of moneys for the purposes of the performance of the functions set out in the estimates.

(2) A council shall not allocate money to the service of any function not provided for in the adopted estimates.

Part VIII Financial reports to council

15 Financial reports to council

(1) The clerk shall cause to be prepared and laid before each ordinary meeting of the council a statement, in a form approved by the council, setting out:

(a) the actual income and expenditure of the council for the period from the commencement of the financial year to and including the end of the immediately preceding month; and

(b) the forecast income and expenditure for the whole of the financial year,

so that the council may consider and compare both sets of figures.

(2) The statement laid before the council must detail:

(a) all cash and investments held by the council (including its Trust Fund moneys); and

(b) such other information required by the council.

(3) Where a community government council is not required under its scheme to hold an ordinary meeting once in each month, the clerk shall, in each month the council does not hold an ordinary meeting, present to a standing committee the statement of income and expenditure referred to in subregulation (1) in respect of each such month.

Part IX Authorisation of expenditure

16 Accounts paid or payable

(1) The clerk shall, at each ordinary meeting of the council, cause a statement of all accounts paid or payable by the council to be presented to the council for each month that has ended since the last occurring ordinary meeting of the council.

(2) The minute of the council confirming or authorising payment of the accounts shall identify the statement referred to which shall be incorporated in the minutes.

(3) A member of the council has the right to call for and examine the supporting documentary evidence in respect of all or any of the payments.

(4) Where a community government council is not required under its scheme to hold an ordinary meeting once in each month, the clerk shall, in each month the council does not hold an ordinary meeting, present to a standing committee a statement of all accounts paid by or payable to the council for each month that has ended since the last occurring ordinary meeting of the council.

17 Disbursements from ADI accounts

(1) A council shall, by resolution, authorise members or officers or employees to sign cheques on behalf of the council and that resolution shall specify any special conditions in relation to the signing of cheques as the council determines.

(2) All cheques issued on behalf of a council shall be signed by no fewer than 2 signatories authorised under subregulation (1).

18 Imprest advances

(1) A council may authorise cash advances and in so doing shall specify the amount of each cash advance.

(2) All cash advances shall be accounted for under the imprest system.

18A Expenditure before adoption of estimates

(1) A council may, for the purposes of expenditure for the performance of its functions during the period between the end of a financial year and the adoption of estimates for the financial year immediately following, by resolution authorise that expenditure.

(2) The resolution of the council authorising expenditure under subregulation (1) shall specify the functions for which expenditure is authorised and the total amount of money authorised to be expended, but the amount authorised must not exceed one quarter of the value of the total amounts set out in the estimates adopted for the first-mentioned financial year, or those estimates as varied, for those functions.

(3) The authorisation by resolution of the expenditure is, for the purpose of these Regulations, deemed to be an allocation of moneys for the purposes of those functions set out in the resolution.

Part X ADI etc., accounts and investments

19 ADI accounts

(1) A council's account with the Territory Insurance Office or an ADI must have the name of the council included in the name of the account.

(2) The clerk must ensure that a reconciliation for each account with the Territory Insurance Office or a bank, building society or credit union operated by the council is prepared not less than once in each month.

20 Investment of certain moneys

For the purposes of section 166 of the Act, a council may invest moneys surplus to its immediate requirements:

(a) at interest with the Territory Insurance Office, with an ADI or with a financial institution guaranteed by the Commonwealth or the Territory;

(b) in debentures or securities guaranteed by the Commonwealth or of a State or Territory of the Commonwealth; or

(c) at interest with a person approved by the Reserve Bank of Australia as a dealer in the short term money market.

Part XI Property

21 Non-current assets and other property

The clerk shall cause adequate records to be maintained in respect of all non-current assets stores, materials and loose tools and shall ensure that a stocktake of such assets is carried out at least once in each year.

22 Writing off of property and moneys

Where the responsible officer certifies in writing that:

(a) an item of plant, machinery, equipment, stores, materials or other property of a council has been stolen, misappropriated, destroyed, damaged beyond economical repair or is missing or otherwise deficient; or

(b) moneys of a council have been stolen, misappropriated or are missing,

the council may authorise the writing off of that item or those moneys in its accounting records.

23 Disposal of obsolete property

A council may, by resolution, authorise the clerk to:

(a) dispose of, in such a manner as is specified in the resolution, any property of the council which is, in the opinion of the council, of no further use to the council; and

(b) make such consequential entries in the accounting records as are necessary to properly record the disposal referred to in paragraph (a).

23A Compensation on adjustment of property rights, &c.

Where the Minister, under section 33 of the Act, directs an adjustment of property rights, liabilities and other matters or things which results in an acquisition of property (other than property of the Territory), the person from whom or which the property was acquired is entitled to compensation on just terms which shall be determined:

(a) by agreement between that person and the Minister; or

(b) by order of a court of competent jurisdiction on an application by that person or the Minister or both jointly,

before the notice directing the adjustment is published in the *Gazette*.

Part XII Rates and other debtors

24 Rate book

(1) The clerk shall, before the adoption of the estimates for a financial year, check all available records to ensure that all ratable land is recorded in the rate book.

(2) The clerk shall, before the declaration of the rate by the council in each year, prepare and execute a certificate in the following form, to be placed at the foot or end of the rate book:

"This is to certify that assessments numbered .....to..... declared pursuant to section 64 of the Act are recorded in these records and to the best of my knowledge and belief comprise a record of all parcels of ratable land in the municipality.

Signed.....
Clerk"

(2A) Despite subregulation (2), if the rate book is kept in an electronic form, the certificate for the purposes of subregulation (2) is to be attached to the copy of adopted estimates referred to in regulation 12(4)(a) rather than be placed at the foot or end of the rate book.

(3) In addition to the matters required by the Act, there shall be recorded in the rate book:

(a) particulars of all rates levied on each parcel of ratable land;

(b) penalties imposed;

(c) the amount of rates written off, if any; and

(d) the amount of payments made, if any.

25 Form of rate notice

A rate notice served under the Act by a council shall contain:

(a) the name of the person liable for the payment of the rate and the address for service of the rate notice;

(b) particulars of every rate and/or penalty to be collected in respect of the parcel of ratable land;

(c) the basis of assessment of the rate and, where applicable, the valuation;

(d) the number and description of the parcel in the rate book;

(e) the place or places appointed for receipt of rates and the hours within which payment for rates may be made;

(f) a statement of the time allowed for payment (which shall specify both the time for payment in full and by instalments);

(g) a short statement of the consequences of default in payment; and

(h) details of a discount, if any, allowed for payment before the due date.

26 Debtors

(1) The authorised officer shall maintain a record of all council debtors and transactions in relation to them.

(2) The accounts relating to the record referred to in subregulation (1) shall be:

(a) balanced, not less than once in a month, with the control accounts in the general ledger; and

(b) listed in accordance with the age of the debts to which the accounts relate.

(3) The authorised officer must submit to the council, at the same time as the statement required to be submitted to the council under regulation 15, a summary of the control account balances listing categories of debtors and the age of the debts.

27 Writing off of debts

(1) Subject to subregulation (2), a council may, by resolution, write off a rate or other debt due to the council.

(2) A resolution referred to in subregulation (1) shall not be passed by a council unless the clerk certifies in writing that:

(a) where the resolution relates to a rate – there has been an error in assessment, or an adverse decision of a court in relation to the rate, or the rate is not recoverable at law, or it is uneconomical to recover the rate; and

(b) where the resolution relates to a debt other than a rate – the clerk has made all reasonable efforts to recover the debt and that the debt is not reasonably able to be recovered.

(3) The writing off of a debt under this regulation shall not prevent the council from subsequently taking action for the recovery of the debt.

Part XIII Quotations and tenders

27A Definition of *supplies*

In this Part, ***supplies*** means a requirement of a council, including goods, materials, services, works and stores, provided or to be provided to the council.

28 Quotations

(1) Where the amount to be expended in an order for supplies by a council is $1000 or less, the authorised officer need not obtain quotations for those supplies.

(2) Subject to subregulation (4) and regulation 32, where the amount to be expended in an order for supplies by a council is more than $1000 but not more than $10,000, the authorised officer shall obtain oral quotations for those supplies from not less than 3 persons capable of supplying those supplies.

(3) Subject to subregulation (4) and regulation 32, where the amount to be expended in an order for supplies by a council is more than $10,000 but not more than $50,000, the authorised officer shall obtain quotations in writing for those supplies from not less than 3 persons capable of supplying those supplies and shall not, in any case, accept quotations other than quotations which are in writing.

(4) Where, in the opinion of the authorised officer, it is not practicable to obtain the 3 quotations referred to in subregulation (2) or (3), the officer may, for the purposes of that subregulation, obtain such lesser number of quotations as is practicable and shall record in writing his or her reasons for not obtaining the 3 quotations.

29 Tenders

(1) Subject to regulation 32, a council shall not enter into a contract relating to the provision of supplies to the council where the cost for such supplies is more than $50,000, unless it has first called for tenders for that contract by public notice.

(2) The authorised officer shall keep in his or her care and custody, unopened, each tender referred to in subregulation (1) and shall, as

soon as practicable after the closing of tenders forward them to the council for opening and consideration by the council unless an officer has been delegated for a purpose referred to in subregulation (3), in which case it shall be forwarded to that officer to be opened and dealt with in accordance with that subregulation and subregulation (4)

(3) A tender shall not be opened except by the authorised officer in the presence of 2 or more persons, being officers or employees or members of the council, appointed by the council for that purpose.

(4) Tenders shall be detailed in a schedule by the authorised officer, the schedule endorsed by the persons appointed under subregulation (3) by the council, and submitted to the council for consideration.

(5) Where a council accepts a tender which has been called for pursuant to subregulation (1), and the amount to be expended under the contract to which the tender relates is more than $50,000, it shall give public notice of the name of the successful tenderer, the price of the tender and particulars of the supplies to be provided in pursuance of that contract, by the successful tenderer.

30 Quotations and tenders not to be obtained or called for in certain circumstances

Regulations 28 and 29 do not apply to or in relation to expenditure by a council on:

(a) the purchase of land;

(aa) consultancies;

(b) professional services; or

(c) travel and accommodation.

31 Certificate of inexpediency

Where the Minister is satisfied that it is inexpedient, on a particular occasion, for a council to call tenders in accordance with these Regulations, the Minister may consent in writing to the council dispensing with the calling of tenders, subject to such conditions as the Minister thinks fit, and the council, accordingly, need not call tenders.

32 Existing contracts

Where supplies are to be provided to a council under an existing contract between a supplier and the Commonwealth, a State of the Commonwealth or the Territory, quotations and tenders shall not be required unless the council so directs.

Part XIV Forms

33 Forms

For the purposes of the Act:

(a) a notice under section 63(3) of the Act relating to a rate book appeal shall be in accordance with Form 1;

(b) an application to the Minister for permission to borrow money by way of an ordinary loan under section 170(2) of the Act shall be in accordance with Form 2;

(c) a certificate relating to the overdraft limit of a council under section 170(5) of the Act shall be in accordance with Form 3;

(d) a debenture issued under section 174 of the Act shall be in accordance with Form 4;

(e) a mortgage granted under section 174 of the Act shall be in such form as is approved by the council; and

(f) a notice of surcharge under section 245(1) of the Act shall be in accordance with Form 5 and shall be served by post.

Part XV Miscellaneous

34 Instructions

A council may issue such instructions, not inconsistent with the Act or regulations made under the Act, in respect of any matter relating to the management and administration of the affairs of the council, as it thinks fit.

35 Requests for information from government authorities

Where a council receives a request for information or statistics from a minister, Agency, department or authority of the Territory or the Commonwealth, it shall use its best endeavours to comply promptly with any such request.

37 Repeal and savings

(1) The *Local Government (Accounting) Regulations* (comprising Regulations 1984, No. 26 as amended) are repealed.

(2) Notwithstanding the repeal effected by subregulation (1), the *Local Government (Accounting) Regulations* as in force immediately before the commencement of these Regulations apply or continue to apply to and in relation to a council to the extent of any exemption granted under these Regulations to the council, as if those Regulations had never been repealed.

Schedule

FORM 1

regulation 33(a)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

section 63

Local Government (Accounting) Regulations

NOTICE OF APPEAL AGAINST ENTRY IN RATE BOOK/OMISSION OF NAME FROM RATE BOOK

The Clerk ..... Council

I,..... of ..... being a person whose name is/is not entered in the council's rate book as owner/occupier of the land comprised in Lot No ....., Town of ....., Portion No ....., Hundred of ..... hereby appeal to the council against the entry/omission on the following grounds:

Dated 19 .

.....
Appellant

Postal Address
.....
.....

FORM 2

regulation 33(b)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

section 170(2)

Local Government (Accounting) Regulations

(1) The ..... Council hereby applies for the consent of the Minister to its borrowing, by way of ordinary loan, the sum of $.....

(2)* Purpose: .....

(3)* Term: .....

(4)* Type of loan: .....

(5) Amount of each instalment: $ .....

(6) Rate of interest: .....

(7) Terms of repayment: .....

(8) Lender: .....

(9) In respect of works mentioned in clause 2 attach detailed descriptions.

(10) Amount outstanding on all loan and time payment liabilities of the Council: $.....

(11) Annual repayment by council in respect of all loans: $.....

(12) Annual repayment as a percentage of budgeted income: %.....

(13) Unimproved capital value of all ratable land (if any) in the council area: $.....

(14) Ratio of current liabilities to annual untied revenue.

For every dollar of current liability the Council has $..... of untied revenue to meet that liability.

* Refer to following notes

(15) We, the undersigned, certify that this application was authorised by the Council on ...../...../..... and that in pursuance of a resolution passed on that date the Common Seal of the Council was affixed hereto on ...../...../..... and that the statements made in this application are, to the best of our knowledge, true and correct in every particular.

[Common Seal]

.....
Presiding Member

.....
Clerk

Consent given under

section 170(2) of the *Local Government Act*.

.....
Minister

NOTES TO ASSIST IN THE COMPILATION OF APPLICATION FORM FOR CONSENT TO BORROW MONEY

(2) Purpose to comply with section 170(1) of the *Local Government Act*. Attach additional information if necessary.

(3) Number of years to be shown.

(4) State whether loan is payable with interest only, or with interest and principal. If interest only, a loan repayment reserve is to be created in compliance with section 169 of the *Local Government Act*.

FORM 3

regulation 33(c)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

section 170(5)

Local Government (Accounting) Regulations

CERTIFICATE RELATING TO OVERDRAFT LIMIT

The Clerk, ... Council
In pursuance of section 170(5) of the *Local Government Act* it is my opinion that the estimated income (within the meaning of section 154 of that Act) of the ..... Council as at ……..... is $ ..... and that the overdraft limit of the council is, under section 170(4) of that Act, one half of that amount or $.....

Dated 19 .

.....
Auditor

FORM 4

regulation 33(d)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

section 174

Local Government (Accounting) Regulations

DEBENTURE

..... Council Debenture No .....

Loan of $ ..... for the purpose of …….…….....

Date of Minister's consent to loan .....

This debenture is issued subject to the provisions of the *Local Government Act*.

This debenture entitles the bearer to the sum of $..... which, with interest on it at the rate of ..... dollars % per annum, is hereby secured upon the income of the council in accordance with the *Local Government Act*. The interest is payable on ....., in each year, on presentation of the appropriate coupon (annexed) at .....

The principal money is payable on ..... at .....

The common seal of the ..... Council was affixed hereto on ……..... in pursuance of a resolution of the Council, passed on ....., authorising the seal to be so affixed.

[Common Seal]

.....
Presiding Member

.....
Clerk

INTEREST COUPON

..... Council Debenture No .....

Purpose .....
Amount of debenture .....
An amount of ....., representing 6 months' interest to ..... will be paid on presentation of this coupon at ..... on or after the ..... day of ..... 19 ...

.....

FORM 5

regulation 33(f)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

section 245(1)

Local Government (Accounting) Regulations

NOTICE OF SURCHARGE

To .....

I hereby notify you that, under section 245(1) of the *Local Government Act*, I have surcharged you the sum of $..... for the following reasons:

Dated 19 .

.....
Inspector of Local Government

ENDNOTES

1 KEY

Key to abbreviations

amd = amended
app = appendix
bl = by-law
ch = Chapter
cl = clause
div = Division
exp = expires/expired
f = forms
Gaz* = *Gazette
hdg = heading
ins = inserted
lt = long title
nc = not commenced
od = order
om = omitted
pt = Part
r = regulation/rule
rem = remainder
renum = renumbered
rep = repealed
s = section
sch = Schedule
sdiv = Subdivision
SL = Subordinate Legislation
sub = substituted

2 LIST OF LEGISLATION

***Local Government (Accounting) Regulations* (SL No. 40, 1991)**

Notified	7 August 1991
Commenced	7 August 1991

***Public Sector Employment and Management (Consequential Amendments) Act 1993* (Act No. 28, 1993)**

Assent date	30 June 1993
Commenced	1 July 1993 (s 2, s 2 *Public Sector Employment and Management Act 1993* (Act No. 11, 1993) and *Gaz* S53, 29 June 1993)

***Amendments of Local Government (Accounting) Regulations* (SL No. 18, 1994)**

Notified	1 July 1994
Commenced	1 July 1994

***Amendment of Local Government (Accounting) Regulations* (SL No. 2, 1996)**

Notified	9 February 1996
Commenced	9 February 1996 (r 1, s 2 *Local Government Amendment Act (No. 2) 1995* (Act No. 36, 1995) and *Gaz* S3, 9 February 1996)

***Financial Institutions (Miscellaneous Amendments) Act 1997* (Act No. 23, 1997)**

Assent date	2 June 1997
Commenced	2 June 1997

***Territory Insurance Office (Miscellaneous Amendments) Act 1998* (Act No. 37, 1998)**

Assent date	27 May 1998
Commenced	27 May 1998

***Statute Law Revision Act 2001* (Act No. 3, 2001)**

Assent date	22 March 2001
Commenced	22 March 2001

Amendments of Local Government (Accounting) Regulations **(SL No. 32, 2002)**

Notified 30 August 2002
Commenced 30 August 2002

Statute Law Revision (Financial Provisions) Act 2002 **(Act No. 38, 2002)**

Assent date 13 September 2002
Commenced 30 October 2002 (*Gaz* G43, 30 October 2002, p 3)

3 LIST OF AMENDMENTS

r 2	amd Act No. 28, 1993 s 3; No. 18, 1994, r 2; No. 2, 1996, r 3; No. 32, 2002, r 2
r 2A	ins No. 18, 1994, r 3
r 2AA	ins No. 32, 2002, r 3
r 2B	ins No. 18, 1994, r 3 amd No. 32, 2002, r 4
r 3	amd No. 32, 2002, r 5
r 4	amd No. 18, 1994, r 4; No. 2, 1996, r 4
r 6	rep No. 32, 2002, r 6
r 7A	ins No. 2, 1996, r 5
r 8	amd No. 18, 1994, r 5; No. 2, 1996, r 6; No. 32, 2002, r 7
r 8A	ins No. 2, 1996, r 7 amd No. 32, 2002, r 8
r 9	amd No. 18, 1994, r 6; No. 2, 1996, r 8; No. 32, 2002, r 9
r 10	amd No. 18, 1994, r 7; No. 2, 1996, r 9; Act No. 3, 2001, s 9; No. 32, 2002, r 10
r 11	amd No. 18, 1994, r 8; No. 2, 1996, r 10; No. 32, 2002, r 11
pt VI hdg	amd No. 2, 1996, r 11
r 12	amd No. 18, 1994, r 9; No. 2, 1996, r 12; No. 32, 2002, r 12
r 13	amd No. 18, 1994, r 10; No. 2, 1996, r 13; No. 32, 2002, r 13
r 14	amd No. 18, 1994, r 11
r 15	sub No. 2, 1996, r 14
r 16	amd No. 18, 1994, r 12; No. 2, 1996, r 15
r 17	amd No. 18, 1994, r 13; No. 2, 1996, r 16; Act No. 38, 2002
r 18	sub No. 2, 1996, r 17
r 18A	ins No. 2, 1996, r 17
pt X hdg	amd Act No. 23, 1997, s 5(1); Act No. 38, 2002, s 7
r 19	amd No. 18, 1994, r 14 sub Act No. 23, 1997, s 5(2) amd Act No. 37, 1998, s 5(1); Act No. 38, 2002, s 7
r 20	amd No. 18, 1994, r 15; No. 2, 1996, r 18; Act No. 23, 1997, s 5(3); Act No. 37, 1998, s 5(1); Act No. 38, 2002, s 7
r 21	amd No. 18, 1994, r 16
r 22	amd No. 2, 1996, r 19
r 23A	ins No. 18, 1994, r 17
r 24	amd No. 18, 1994, r 18; No. 2, 1996, r 20; No. 32, 2002, r 14
r 25	amd No. 2, 1996, r 21
r 26	amd No. 32, 2002, r 15
r 27A	ins No. 2, 1996, r 22
r 28	amd No. 2, 1996, r 23
r 29	amd No. 18, 1994, r 19; No. 2, 1996, r 24
r 30	amd No. 2, 1996, r 25
r 31	amd No. 2, 1996, r 26
r 32	amd No. 2, 1996, r 27
r 33	sub No. 18, 1994, r 20

r 34	amd No. 2, 1996, r 28
r 35	amd No. 18, 1994, r 21; No. 2, 1996, r 29
r 36	rep No. 18, 1994, r 22
r 37	amd No. 18, 1994, r 23
r 38	rep No. 18, 1994, r 22
sch	sub No. 18, 1994, r 24