

NORTHERN TERRITORY OF AUSTRALIA

AMENDMENT OF LOCAL GOVERNMENT
(ACCOUNTING) REGULATIONS

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NORTHERN TERRITORY OF AUSTRALIA

Regulations 1996, No. 2*

Regulations under the *Local Government Act*

I, KEITH JOHN AUSTIN ASCHE, the Administrator of the Northern Territory of Australia, acting with the advice of the Executive Council, hereby make the following Regulations under the *Local Government Act*.

Dated 31 January 1996.

K.J.A. ASCHE
Administrator

AMENDMENT OF LOCAL GOVERNMENT
(ACCOUNTING) REGULATIONS

1. COMMENCEMENT

These Regulations shall come into operation on the commencement of the *Local Government Amendment Act (No. 2) 1995*.

2. PRINCIPAL REGULATIONS

In these Regulations, the Local Government (Accounting) Regulations are referred to as the Principal Regulations.

3. INTERPRETATION

Regulation 2(1) of the Principal Regulations is amended -

- (a) by omitting from paragraph (a) of the definition of "non-current asset" the words "not less than one financial" and substituting "more than one";
- (b) by omitting from the definition of "responsible officer" the word "function." and substituting "function;"; and

* Notified in the *Northern Territory Government Gazette* on 9 February 1996.

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(c) by adding at the end the following:

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

4. ACCOUNTING PROCEDURES AND POLICY MANUAL

Regulations 4 of the Principal Regulations is amended -

(a) by omitting from paragraph (d) "council" and inserting "the council"; and

(b) by omitting from paragraph (g) "council" and inserting "the council".

5. NEW REGULATION

The Principal Regulations are amended by inserting after regulation 7 the following:

"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."

6. ANNUAL REPORT

Regulation 8 of the Principal Regulations is amended -

(a) by omitting from subsection (1) -

(i) "and published"; and

(ii) "by the council" and substituting "relating to the operations of the council during the financial year"; and

(b) by omitting from subsection (2)(c) "of the reasons for any difference between them" and substituting "explaining the variations (if any) between the actual performance and the projected performance of those functions".

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7. NEW REGULATION

The Principal Regulations are amended by inserting after regulation 8 the following:

"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: \$500."

8. ANNUAL FINANCIAL STATEMENTS

Regulation 9 of the Principal Regulations is amended -

- (a) by omitting from subregulation (1) "of a council";
- (b) by inserting in subregulation (1)(b) before "these Regulations" the words "the Act and";
- (c) by omitting from subregulation (4) "Notes to the financial statements required by AAS 27" and substituting "financial statements"; and

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- (d) by omitting from subregulation (4)(k) ", together with an explanation of significant variations from the adopted estimates".

9. AUDIT

Regulation 10 of the Principal Regulations is amended -

- (a) by omitting subregulations (1) and (2);
- (b) by omitting from subregulation (3) -
- (i) "referred in subregulation (1)" and substituting "referred to in section 181 of the Act";
- (ii) "he" and substituting "the auditor"; and
- (iii) "internal control" and substituting "internal controls";
- (c) by omitting from subregulation (4) -
- (i) "him" and substituting "him or her"; and
- (ii) "his audit and sign his report" and substituting "his or her audit and sign his or her report";
- (d) by omitting from subregulation (5) "his opinion" and substituting "his or her opinion";
- (e) by omitting from subregulation (5)(c) "records; and" and substituting "records;";
- (f) by omitting from subregulation (5)(d) "year." and substituting "year;";
- (g) by inserting in subregulation (5) after paragraph (d) the following:
- "(e) the council has complied with the provisions under the Act in respect of the conduct of its financial affairs; and
- (h) the financial statements have been prepared in accordance with the Act, these Regulations and the applicable AAS."; and
- (j) by omitting subregulation (6).

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10. DISTRIBUTION OF ANNUAL FINANCIAL STATEMENTS

Regulation 11 of the Principal Regulations is amended -

(a) by omitting paragraph (c) and substituting the following:

"(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."; and

(b) by omitting from subregulation (2) "If council" and substituting "If a council".

11. HEADING

The heading to Part VI of the Principal Regulations is amended by omitting "ANNUAL ESTIMATES" and substituting "ESTIMATES OF INCOME AND EXPENDITURE".

12. ESTIMATES

Regulation 12 of the Principal Regulations is amended -

(a) by omitting from subregulation (3)(c) "rates;" and substituting "rates; and";

(b) by omitting from subregulation (3)(d) "rates; and" and substituting "rates.";

(c) by omitting subregulation (3)(e); and

(d) by omitting subregulation (5) and substituting the following:

"(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 -

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- (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."; and

- (c) by omitting from subregulation (6) -
 - (i) "newspaper advertisement referred to in" and substituting "summary and notice published under"; and
 - (ii) "council" and substituting "the council".

13. REVIEW AND VARIATION OF ESTIMATES

Regulation 13(4) of the Principal Regulations is amended -

- (a) by inserting after "subregulation (1)" the words ", and a copy of each variation of the estimates referred to in subregulation (3),"; and
- (b) by adding after "meeting of the council" the words "or the estimates have been varied, as the case may be".

14. REPEAL AND SUBSTITUTION

The Principal Regulations are amended by repealing regulation 15 and substituting the following:

"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.

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"(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."

15. ACCOUNTS PAID OR PAYABLE

Regulation 16 of the Principal Regulations is amended -

- (a) by omitting from subregulation (1) -
 - (i) "not less than once in each month at an" and substituting "at each"; and
 - (ii) "council" (second occurring) and substituting "council for each month that has ended since the last occurring ordinary meeting of the council"; and
- (b) by adding at the end the following:

"(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."

16. DISBURSEMENTS FROM BANK ACCOUNTS

Regulation 17(2) of the Principal Regulations is amended by omitting "authorised signatories" and substituting "signatories authorised under subregulation (1)".

17. REPEAL AND SUBSTITUTION

The Principal Regulations are amended by repealing regulation 18 and substituting the following:

"18. IMPREST ADVANCES

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"(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."

18. INVESTMENT OF CERTAIN MONEYS

Regulation 20(a) of the Principal Regulations is amended by omitting "bank" and substituting "bank, with a credit union within the meaning of the Financial Institutions (NT) Code".

19. WRITING OFF PROPERTY AND MONEYS

Regulation 22 of the Principal Regulations is amended by omitting "the books of account" and substituting "its accounting records".

20. RATE BOOK

Regulation 24(3)(a) is amended by omitting "the rates (including special rates and local rates)" and substituting "all rates".

21. FORM OF RATE NOTICE

Regulation 25(f) of the Principal Regulations is amended by omitting "payment" and substituting "payment (which shall specify both the time for payment in full and by instalments)".

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22. NEW REGULATION

The Principal Regulations are amended by inserting after the heading to Part XIII the following:

"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."

23. QUOTATIONS

Regulation 28 of the Principal Regulations is amended -

- (a) by omitting "goods or services" (wherever occurring) and substituting "supplies"; and
- (b) by omitting from subregulation (4) -
 - (i) "he may" and substituting "the officer may"; and
 - (ii) "his reasons" and substituting "his or her reasons".

24. TENDERS

Regulation 29 of the Principal Regulations is amended -

- (a) by omitting from subregulation (1) -
 - (i) "performance of a function for the council, or for the supply of goods or materials to the council," and substituting "provision of supplies to the council"; and
 - (ii) "work, services, goods or materials" and substituting "supplies"; and
- (b) by omitting from subregulation (2) -
 - (i) "his care" and substituting "his or her care"; and
 - (ii) "to him" and substituting "to that officer";
- (c) by omitting from subregulation (5) "work or service to be performed, or of the goods or materials to be supplied" and substituting "supplies to be provided".

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25. QUOTATIONS AND TENDERS NOT TO BE OBTAINED OR CALLED FOR IN CERTAIN CIRCUMSTANCES

Regulation 30 of the Principal Regulations is amended by inserting after paragraph (a) the following:

"(aa) consultancies;".

26. CERTIFICATE OF INEXPEDIENCY

Regulation 31 of the Principal Regulations is amended by omitting "he thinks" and substituting "the Minister thinks".

27. EXISTING CONTRACTS

Regulation 32 of the Principal Regulations is amended by omitting "works or services are available" and substituting "supplies are to be provided".

28. INSTRUCTIONS

Regulation 34 of the Principal Regulations is amended by omitting "these Regulations" and substituting "regulations made under the Act".

29. REQUESTS FOR INFORMATION FROM GOVERNMENT AUTHORITIES

Regulation 35 of the Principal Regulations is amended by omitting "it considers reasonable".
