

NORTHERN TERRITORY OF AUSTRALIA
LOCAL GOVERNMENT (ACCOUNTING) REGULATIONS 1991

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NORTHERN TERRITORY OF AUSTRALIA

Regulations 1991, No. 40*

Regulations under the *Local Government Act*

I, JAMES HENRY MUIRHEAD, 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 29 July 1991.

J.H. MUIRHEAD
Administrator

LOCAL GOVERNMENT (ACCOUNTING) REGULATIONS 1991

PART I - PRELIMINARY

1. CITATION

These Regulations may be cited as the Local Government (Accounting) Regulations 1991.

2. INTERPRETATION

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

"Australian Accounting Standards" means the Australian Accounting Standards as promulgated and amended from time to time by the Institute of Chartered Accountants in Australia and the Australian Society of Certified Practising Accountants.

"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

(b) an officer or employee of the council delegated under regulation 36 by the clerk to perform the function or exercise the power;

* Notified in the *Northern Territory Government Gazette* on 7 August 1991.

Local Government (Accounting) Regulations 1991

"contract" means a contract into which a council may enter in pursuance of, and subject to, Division 2 of Part IV, or Part VIII, of the Act;

"council" includes a community government council constituted under Part VIII of the Act;

"council area" means a municipality or a community government area;

"Director" means an employee, within the meaning of the *Public Service Act*, appointed by the Minister for the purpose of these Regulations;

"estimates" means the estimates referred to in regulation 12(1);

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

"financial statements" means the financial statements referred to in regulation 9;

"fixed asset" means an asset -

(a) the life of which is not less than one financial year; and

(b) the capital cost of which exceeds \$500;

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

"mayor" includes a president and chairman;

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

(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.

Local Government (Accounting) Regulations 1991

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 Australian Accounting Standards.

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 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 council, including -
 - (i) details of internal control procedures required under regulation 7;
 - (ii) details of personnel and financial delegations authorised by the council and the clerk;
 - (iii) a chart of accounts divided into assets, liabilities, income, expenses and council equity accounts; and

Local Government (Accounting) Regulations 1991

- (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.

6. WARD ACCOUNTS NOT TO BE KEPT

A council shall not keep separate ward accounts.

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.

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 and published an annual report by the council.

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(2) The annual report referred to in sub-regulation (1) shall include, but not necessarily be limited to -

- (a) an outline of the council's operations for the year;
- (b) a copy of the annual financial statements required by section 153 or 291 of the Act to be prepared; and
- (c) a statement of the council's objectives for each of its functions or programs for the year and a review of the performance related to those objectives.

9. ANNUAL FINANCIAL STATEMENTS

(1) The clerk shall, within 3 months after the end of each financial year, cause to be prepared and placed before its auditor, annual financial statements in respect of that year.

(2) The financial statements shall consist of -

- (a) an Operating Statement in accordance with Form 1;
- (b) a Balance Sheet in accordance with Form 2;
- (c) a Statement of Sources and Applications of Funds in accordance with Form 3; and
- (d) Notes to the Accounts.

(3) The financial statements shall be prepared in accordance with -

- (a) all applicable Australian Accounting Standards;
- (b) these Regulations; and
- (c) in the case of the General Fund and each Trading Fund - Form 1.

(4) The Notes to the Accounts 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;

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- (c) details of receivables;
- (d) details of investments held;
- (e) details of creditors and provisions;
- (f) fixed 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, together with an explanation of significant variations from the adopted estimates.

(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 Australian Accounting Standards, the Act and these Regulations so as to exhibit a true and fair view of the state of the council's affairs and the result 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.

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10. AUDIT

(1) The auditor shall inspect and audit the accounts and records of a council at least once each financial year and shall report forthwith to the council on any matter disclosed by the inspection and audit that is, in the opinion of the auditor, of sufficient importance to justify the auditor so doing.

(2) The auditor shall, at least once in each financial year, report to the council the results of the inspection and audit carried out under subregulation (1).

(3) Subject to the Act and these Regulations, the auditor shall perform the audit referred in subregulation (1) in such manner as he thinks fit, having regard to the character and effectiveness of the internal control and recognised professional standards and practices.

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

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

(a) the prescribed accounting, 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; and

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

(6) Where a council, the subject of a recommendation made by its auditor, does not implement the recommendation, the auditor shall draw the matter to the attention of the Minister if, in the opinion of the auditor, the matter is of sufficient importance to justify his so doing. The Minister may thereupon issue such directions as he thinks fit to the council and the council shall, accordingly, comply with those directions.

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11. DISTRIBUTION OF ANNUAL FINANCIAL STATEMENTS AND ANNUAL REPORT

(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 Director) 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 Director;

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

(iii) the auditor;

(b) make copies of the annual report available to members of the public at the office of the council if they are then available; and

(c) publish a copy of the Operating Statement and Balance Sheet in a newspaper circulating in the council area together with a notice advising that copies of the complete financial statements are available at the office of the council.

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

Penalty: \$500

PART VI - ANNUAL ESTIMATES

12. STATEMENT OF ANNUAL ESTIMATES

(1) The clerk shall cause estimates prepared under section 150(1) or 280 of the Act to be laid before the council.

(2) The estimates 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;

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- (c) the total estimated income from all sources other than rates;
- (d) the amount required to be raised by rates; and
- (e) a notation of functions or programs the council intends to carry out for the financial year.

(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 to be published in a newspaper circulating in the council area a summary of the estimates of income and expenditure in a form approved by the council 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.

(6) The clerk shall forward a copy of the adopted estimates and the newspaper advertisement referred to in subregulation (5) to the Director within 28 days after the adoption by council of the estimates.

13. REVIEW AND VARIATION OF THE ESTIMATES

(1) The clerk shall, 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 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.

(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 or activity 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 activity or that the provision allowed for a function or activity is too high,

it shall, by resolution, vary the estimates accordingly.

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(4) The clerk shall forward a copy of each statement referred to in subregulation (1) to the Director not later than 10 days after the statements are tabled at a meeting of the council.

PART VII - ALLOCATION OF MONEYS BY COUNCIL

14. ALLOCATION OF MONEYS FOR WORKS AND SERVICES OF COUNCIL

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 and activities set out in the estimates.

PART VIII - FINANCIAL REPORTS TO COUNCIL

15. FINANCIAL REPORTS TO COUNCIL

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, detailing all cash and investments held by the council (including its Trust Fund moneys) whether or not the accounting records of the council are up to date, and such other information as the council requires.

PART IX - AUTHORISATION OF EXPENDITURE

16. ACCOUNTS PAID OR PAYABLE

(1) The clerk shall, not less than once in each month, cause a statement of all accounts paid or payable by the council to be presented to 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.

17. DISBURSEMENTS FROM BANK ACCOUNTS

(1) A council shall, by resolution, authorise members or officers 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 authorised signatories.

18. IMPREST ADVANCES

A council may authorise the establishment of cash advances for any purpose it thinks fit and shall specify the amount of any such advance which shall be kept on an imprest basis system.

PART X - BANK ACCOUNTS AND INVESTMENTS

19. BANK ACCOUNTS

(1) A council shall maintain, in its own name, a separate bank account in respect of -

- (a) the general fund;
- (b) each trading fund; and
- (c) the Trust Fund;

and shall cause to be paid into the Trust Fund all moneys held by the council to which it is not presently entitled.

(2) The clerk shall ensure that a bank reconciliation for each bank account operated by the council is prepared not less than once in each month.

20. INVESTMENT OF CERTAIN MONEYS

(1) A council may invest moneys surplus to its immediate requirements -

- (a) at interest with a bank 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. FIXED ASSETS AND OTHER PROPERTY

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

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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 the books of account.

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).

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 numberedto..... declared pursuant to section 111 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"

Local Government (Accounting) Regulations 1991

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

- (a) particulars of the 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;
- (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.

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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

28. QUOTATIONS

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

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

(3) Subject to subregulation (4) and regulation 32, where the amount to be expended in an order for goods or services by a council is more than \$10,000 but not more than \$50,000, the authorised officer shall obtain quotations in writing for those goods or services from not less than 3 persons capable of supplying those goods or services 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), he may, for the purposes of that subregulation, obtain such lesser number of quotations as is practicable and shall record in writing his reasons for not obtaining the 3 quotations.

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29. TENDERS

(1) Subject to regulation 32, a council shall not enter into a contract relating to the performance of a function or activity for the council, or for the supply of goods or materials to the council, where the cost for such work, services, goods or materials 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 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 under regulation 36 for a purpose referred to in subregulation (3), in which case it shall be forwarded to him 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 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 work or service to be performed, or of the goods or materials to be supplied 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;
- (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

Local Government (Accounting) Regulations 1991

with the calling of tenders, subject to such conditions as he thinks fit, and the council, accordingly, need not call tenders.

32. EXISTING CONTRACTS

Where works or services are available 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 debenture issued under Section 164 of the Act shall be in accordance with Form 4;
- (b) a mortgage granted under Section 164 of the Act shall be in such form as is approved by the council;
- (c) a notice under Section 177 of the Act shall be in accordance with Form 5 and shall be served by post;
- (d) a notice under Section 182 of the Act shall be in accordance with Form 6;
- (e) a notice under section 107(3) of the Act shall be in accordance with Form 7 or Form 8; and
- (f) an application to the Minister for permission to borrow money by way of a renewal loan or ordinary loan, in pursuance of Section 160 of the Act, shall be in accordance with Form 9.

PART XV - MISCELLANEOUS

34. INSTRUCTIONS

A council may issue such instructions, not inconsistent with the Act or these Regulations, 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, department or authority of the Territory or the Commonwealth, it shall use its best endeavours to comply promptly with any such request it considers reasonable.

Local Government (Accounting) Regulations 1991

36. DELEGATION

(1) The clerk may, by instrument in writing, delegate to an officer or employee of the council, either generally or otherwise as provided in the instrument, any of his functions or powers under these Regulations, other than this power of delegation.

(2) A function or power delegated under this regulation, when performed or exercised by the delegate in accordance with the instrument of delegation shall, for the purposes of these Regulations, be deemed to have been performed or exercised by the clerk.

(3) A delegation under this regulation does not prevent the performance of a function or the exercise of a power by the clerk.

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 sub-regulation (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 regulation 38 of these Regulations to the council, as if those Regulations had never been repealed.

38. EXEMPTIONS

Where on or after the commencement of these Regulations a council is unable to comply with a provision of these Regulations, it may apply to the Director for exemption from the need to comply with that provision and the Director may, on such terms and conditions as he thinks fit, exempt the council from the need to comply with the provision and, accordingly, the provision does not apply to or in relation to the council.

Local Government (Accounting) Regulations 1991

SCHEDULE

FORM 1

Regulation 9(2)(a)
and (3)(c)

..... COUNCIL

OPERATING STATEMENT
YEAR ENDED 30 JUNE, 19..

NOTE 19.. 19..
\$ \$

REVENUE

Detail revenue items.

LESS EXPENDITURE

Detail Expenditure items.

SURPLUS/(DEFICIT) ON
OPERATIONS FOR YEAR

ADD/(DEDUCT) ACCUMULATED
FUND PREVIOUS YEAR

Transfers from Reserves
Transfers to Reserves

Accumulated funds this year

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Regulation 9(2)(b)

.....COUNCIL

FORM 2

BALANCE SHEET
AS AT 30 JUNE, 19..

NOTE	19..	19..
	\$	\$
CURRENT ASSETS		
Cash at Bank and on Hand		
Receivables		
Prepayments		
Accrued Income		
Investments		
Stores and Materials		
LESS CURRENT LIABILITIES		
Bank Overdraft		
Creditors and Provisions		
Accrued Expenses		
Loans		
Deferred Income		
NET CURRENT ASSETS		
NON-CURRENT ASSETS		
Fixed Assets		
Investments		
Unexpended Loan Funds		
LESS NON-CURRENT LIABILITIES		
Long-Term Loans		
Long Service Leave		
Deferred Income		
TOTAL NET ASSETS		
MUNICIPAL EQUITY		
Asset Revaluation Reserve		
Specific Purpose Reserves		
Accumulated General Purpose Funds		
TOTAL EQUITY		

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Regulation 9(2)(c)

.....COUNCIL

FORM 3

STATEMENT OF SOURCES AND APPLICATION OF FUNDS
YEAR ENDED 30 JUNE, 19..

NOTE

19.. 19..

\$ \$

Detail Source and Application of Funds and Reconciliation
of Surplus/(Deficit) for year with Funds derived from
Operations in accordance with AAS 12.

Local Government (Accounting) Regulations 1991

FORM 4

Regulation 33(a)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 164

Local Government Regulations

DEBENTURE

Municipality of.....

Debenture No.....

Loan of \$.....for the purpose of.....

Date of Minister's approval of loans.....

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

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

The principal money is payable on the..... day of..... at.....

Given under the common seal of the council of the Municipality of..... on the.....day of..... 19....., in pursuance of the resolution of the said council authorising the said seal to be so affixed, passed on theday of19.....

Local Government (Accounting) Regulations 1991

The seal of the said council was hereto affixed on the date hereof in the presence of -

[Common Seal] Mayor

..... Clerk

INTEREST COUPON

Municipality of..... 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....

..... Clerk

Local Government (Accounting) Regulations 1991

FORM 5

Regulation 33(c)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 177

Local Government Regulations

NOTICE OF SURCHARGE

Mr.....

I hereby notify you that, under section 177 of the Local Government Act, I have surcharged you the sum of.....for reasons set out hereunder.

Dated this.....day of.....19.....

.....
Inspector of Local Government Accounts

FORM 6

Regulation 33(d)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 182

Local Government Regulations

SUMMONS

To....., of.....

Pursuant to section 182 of the Local Government Act you are hereby required to appear before me at o'clock in the noon of the day of 19....., at and then and there to give evidence and to have and produce such books, documents and writings in your custody or control as are likely to be relevant for the purpose of

Dated thisday of.....19.....

.....
Auditor/Inspector of Local Government
Accounts

Local Government (Accounting) Regulations 1991

FORM 7

Regulation 33(e)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 107(3)

Local Government Regulations

NOTICE OF APPEAL AGAINST ENTRY IN RATE BOOK

Municipality of.....

To the Clerk of the Municipality.

I,.....of.....
being a person whose name is entered in the rate book of the
above-mentioned municipality as owner/occupier of the land
comprised in Lot No....., Town of....., Portion
No....., Hundred of..... hereby appeal to the
council of the above-mentioned municipality against the entry on
the ground that

Dated this.....day of.....19...

Appellant

Postal Address

Local Government (Accounting) Regulations 1991

FORM 8

Regulation 33(e)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 107(3)

Local Government Regulations

NOTICE OF APPEAL AGAINST OMISSION OF NAME FROM RATE BOOK

Municipality of.....

To the Clerk of the Municipality.

I,of.....hereby appeal to the council of the above-mentioned municipality against the omission of my name from the rate book of the above-mentioned municipality on the ground that I am the owner/occupier of the whole/a part of the ratable land comprised in Lot No....., Town of, Portion No, Hundred of.....

Dated this.....day of.....19...

.....
Appellant

.....
Postal Address

.....
.....
.....

NORTHERN TERRITORY OF AUSTRALIA

APPLICATION - ORDINARY LOAN, RENEWAL LOAN
LOCAL GOVERNMENT ACT - SECTION 160

(1) The.....Council hereby makes application for the approval 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 the 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 in the municipality:
\$.....
- (14) Ratio of current liabilities to annual untied revenue.
For every dollar (\$) of current liability the Council hasdollars of untied revenue to meet that liability.

+ Refer to following notes

Local Government (Accounting) Regulations 1991

FORM 9 (continued)

(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]

.....
Mayor

.....
Town Clerk

Permission granted pursuant to
Section 160 of the Local Government Act.

.....
Minister

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

- (2) Purpose to comply with section 160 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 shall be created in compliance with section 157 of the Local Government Act.

