

NORTHERN TERRITORY OF AUSTRALIA  
LOCAL GOVERNMENT (ACCOUNTING) REGULATIONS

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SCHEDULE

NORTHERN TERRITORY OF AUSTRALIA

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Regulations 1984, No. 26\*

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Regulations under the *Local Government Act*

I, ERIC EUGENE JOHNSTON, 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 this first day of May, 1984.

E.E. JOHNSTON  
Administrator

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LOCAL GOVERNMENT (ACCOUNTING) REGULATIONS

PART I - PRELIMINARY

1. CITATION

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

2. COMMENCEMENT

(1) Subject to this regulation, these Regulations shall come into operation on the commencement of section 4 of the *Local Government Amendment Act (No. 2) 1983*.

(2) Where, on or after the commencement of these Regulations, a council (including an authorized officer of the council) is, in the opinion of the Director, unable to comply with the requirements of regulation 4, 6, 35 or 45, the Director may, upon such terms and conditions as

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\* Notified in the *Northern Territory Government Gazette* on 16 May, 1984.

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he thinks fit, exempt the council from compliance with such a regulation for a period not exceeding 12 months beginning on that commencement, and a council the subject of such an exemption shall, accordingly, comply with the exemption upon the terms and conditions, if any, upon which that exemption was granted.

(3) Where a council is the subject of an exemption -

(a) under section 24 of the *Local Government Amendment Act (No. 2) 1983*; and

(b) which requires the council to comply, for the purpose of the alternative accounting requirements required by that section to be specified in the exemption, with these Regulations, or such provisions of these Regulations as are specified in the exemption,

these Regulations, or such provisions of these Regulations as are specified in the exemption, as the case may be, shall, in relation to that council, and for the purpose of that exemption, be deemed to have come into operation on 1 July 1983.

### 3. INTERPRETATION

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

"acquittance" means the written evidence of the release or discharge of a debt owed, or of moneys disbursed, by a council;

"authorized officer", in relation to a function, power or duty required by these Regulations to be discharged, exercised or performed, for or in relation to a council, means -

(a) the clerk; or

(b) an officer or employee of the council delegated under regulation 48 by the clerk to discharge, exercise or perform the function, power or duty, as the case may be;

"authorized securities" means funds invested in pursuance of section 232A of the Act;

"contract" means a contract into which a council may enter in pursuance of, and subject to, Division 4 of Part XV of the Act;

"Director" means the person in the Department of Community Development for the time being holding in that department the designation of Director, Local Government Division;

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"estimates" means the estimates referred to in regulation 13(1);

"financial statements" means the financial statements referred to in regulation 11(1);

"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;

"general fund" means the general fund referred to in section 215(1)(a) of the Act;

"inventory" means a list of the property, goods or chattels in the possession of a council together with a statement of the nature and value of such property, goods or chattels;

"loose tools" means instruments of manual operation or simple machinery, used by a council in the performance of its functions and activities;

"minor plant" means items of plant and machinery used by a council in the performance of its functions and activities, the use of which is not accounted for by a hire rate;

"official order" means a direction in writing, signed by an authorized officer, for the supply of goods or services to a council;

"plant and machinery" means the fixtures, implements or apparatus, other than minor plant, used by a council in the performance of its functions and activities;

"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 recognized by the council;

"reserve fund" means a reserve established under, and in accordance with, a law in force in the Territory for the purpose of setting aside moneys to meet a specific commitment of a council;

"responsible officer", in relation to the performance of a function or activity by a council, means the officer shown in the organization chart prepared under regulation 4(1)(a) as having responsibility for the performance of the function or activity, as the case may be;

"trading fund" means a trading fund referred to in section 215(1)(d) of the Act;

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"trust fund" means the trust fund referred to in section 215(1)(e) of the Act.

(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 sub-regulation (2) shall be completed in accordance with such directions and instructions as are specified in the form.

### PART II - ORGANIZATION

#### 4. ORGANIZATION CHART AND DUTIES OF OFFICERS, &c.

(1) Subject to sub-regulation (2), a council shall cause to be prepared and maintained -

- (a) an organization chart defining and allocating the duties and responsibilities of each of its committees and officers; and
- (b) a statement, in respect of each of its officers and employees, setting out the duties and responsibilities of the respective officer or employee concerned.

(2) Where a council causes to be prepared under sub-regulation (1) an organization chart or statement, it shall, as far as practicable, ensure that, in respect of its accounting functions, no one officer or employee has complete and independent control of any one such function.

### PART III - ACCOUNTING SYSTEM

#### 5. 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 in accordance with recognized accounting practices and principles.

### PART IV - ACCOUNTING RECORDS AND CONTROLS

#### 6. ACCOUNTING MANUAL

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

- (a) set out the principal accounting policies of the council in relation to -
  - (i) the valuation of assets;
  - (ii) the purchase of assets;
  - (iii) the depreciation of assets;
  - (iv) the maintenance of assets;

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- (v) the costing of functions and activities; and
  - (vi) the periodical reporting to that council of its financial position; and
- (b) contain a chart of accounts designed to -
- (i) facilitate the provision of adequate reporting of management information;
  - (ii) facilitate the preparation of financial statements and reports;
  - (iii) describe accurately and concisely what shall be contained in each account; and
  - (iv) delineate, as clearly as practicable, the boundary lines between capital and current expenditure.

### 7. BOOKS OF ACCOUNT

(1) Subject to sub-regulation (2), a council shall cause to be prepared and maintained the following books of account:

- (a) a cash book or consecutive record of cash receipts and payments;
- (b) a general ledger; and
- (c) such other subsidiary ledgers and records as the council thinks fit.

(2) The books of account referred to in sub-regulation (1) shall be prepared and maintained so as to sufficiently explain the transactions to enable annual statements of account to be prepared, and shall -

- (a) comply with the requirements of any relevant laws in force in the Territory;
- (b) be kept up to date;
- (c) be balanced, and a trial balance prepared, not less than once a month; and
- (d) be kept in a neat, legible and comprehensive manner.

### 8. JOURNAL ENTRIES

A journal entry shall not be made in the books of account of a council except where the entry is authorized by the authorized officer and explained or supported by full explanatory vouchers.

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### 9. WARD ACCOUNTS

A council shall not keep separate ward accounts.

## PART V - INTERNAL CONTROLS

### 10. INTERNAL CONTROLS

(1) A council shall cause to be set up and maintained internal controls to -

- (a) safeguard its assets;
- (b) check the accuracy and reliability of its accounting data;
- (c) promote its operational efficiency;
- (d) ensure compliance with relevant laws in force in the Territory; and
- (e) promote adherence to council policies.

(2) Where, in the opinion of the auditor of a council, the internal controls of the council are inadequate, he shall recommend to that council the measures to be taken to remedy the inadequacy.

(3) Where a council the subject of a recommendation made under sub-regulation (2) by its auditor does not implement the recommendation, the auditor may draw the matter to the attention of the Minister and the Minister may thereupon issue such directions as he thinks fit to the council and that council shall, accordingly, comply with those directions.

## PART VI - ANNUAL FINANCIAL STATEMENTS

### 11. PREPARATION OF ANNUAL FINANCIAL STATEMENTS

(1) The clerk shall, for the purposes of section 204 of the Act, on or before 31 August in each year, cause to be placed before the auditor financial statements of that council's accounts for the financial year ending the previous 30 June.

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

- (a) in the case of the general fund - Form 1; and
- (b) in the case of each trading fund - Form 4.

(3) An amount entered in the financial statements shall be shown to the nearest dollar.

(4) Other than in respect of the first financial year to which these Regulations apply, the comparative amounts in respect of the financial statements for the

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financial year immediately prior to the financial year referred to in sub-regulation (1) shall be entered on the financial statements for that last-mentioned financial year.

(5) The clerk shall, after preparing the financial statements, sign the certificates in Schedule 1 to Forms 1 and 4.

(6) The auditor's report shall, subject to such qualification which he considers necessary, be in accordance with the reports contained in Schedule 1 to Forms 1 and 4 and shall not be signed by the auditor until after the clerk has signed the statements referred to in sub-regulation (5).

(7) Where the auditor signs, under and in accordance with sub-regulation (6), a copy of the reports referred to in that sub-regulation, he shall initial or otherwise identify the supporting schedules to Forms 1 and 4.

(8) The clerk shall, as soon as practicable after the financial statements have been audited but in any case not later than 1 November in each year, cause the financial statements to be laid before the council and the mayor shall immediately thereafter sign the financial statements confirming that action.

### 12. DISTRIBUTION

The clerk shall, not later than 10 days after the financial statements have been laid, in accordance with regulation 11, before a council -

- (a) cause one copy of those financial statements to be forwarded to each of the following:
  - (i) the Director;
  - (ii) the Chairman, Northern Territory Grants Committee;
  - (iii) the Auditor-General; and
  - (iv) the Australian Bureau of Statistics established under the *Australian Bureau of Statistics Act 1975* of the Commonwealth;
- (b) make copies of those financial statements available for inspection, and purchase at a fee determined by the council, by members of the public at the office of the council; and
- (c) publish a copy of Schedule 2 to Forms 1 and 4 in a newspaper circulating in the municipality together with a notice advising that copies of those financial statements are available for inspection and purchase by the public at the office of the council.

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PART VII - ANNUAL ESTIMATES

13. STATEMENT OF ANNUAL ESTIMATES

(1) For the purposes of section 155 of the Act, on or before 31 August in each year, the clerk shall, in respect of the general fund and each trading fund, lay before the council estimates of income and expenditure for the financial year.

(2) The estimates shall be shown to the nearest dollar and be accompanied by a summary in accordance with -

- (a) in the case of the general fund - Form 2; and
- (b) in the case of each trading fund - Form 5.

(3) A council shall, with such amendments as it thinks fit, adopt the estimates, and the minute of adoption shall set out -

- (a) the surplus or deficit as at the preceding 30 June;
- (b) the estimates of expenditures;
- (c) the estimates of income from sources other than rates; and
- (d) the amount required to be raised by rates.

(4) The mayor shall sign the endorsement on the summary, referred to in sub-regulation (2), confirming the adoption of the estimates by the council.

(5) A council shall cause -

- (a) a copy of the estimates adopted by it to be inserted in the minute book; and
- (b) copies of the estimates adopted by it 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.

(6) The clerk shall cause to be published a copy of Forms 2 and 5 in a newspaper circulating in the municipality 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.

(7) The clerk shall forward a copy of the estimates as adopted to the Director not later than 10 days after that adoption.

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14. QUARTERLY STATEMENT OF ESTIMATES COMPARISON

(1) The clerk shall, not later than 6 weeks after the last day of the months of September, December and March in each year, lay before the council statements, shown to the nearest dollar, in accordance with -

- (a) in the case of the general fund - Form 3; and
- (b) in the case of each trading fund - Form 6,

comparing the estimated income and expenditure of the council with the actual income and expenditure of that council for the financial year to that date.

(2) Where the statements referred to in sub-regulation (1) have been laid before the council, the mayor shall sign the endorsement on each statement confirming that action and those statements shall be inserted in the minute book.

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

15. VARIATION TO THE ANNUAL ESTIMATES

Where a council -

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

the council shall, by resolution, vary the estimates accordingly.

PART VIII - VOTING OF MONEY BY COUNCIL

16. VOTING OF MONEYS FOR WORKS AND SERVICES OF COUNCIL

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

(2) A council may, in respect of a period between the end of a financial year and the adoption, in accordance with regulation 13(3), of the estimates for the next succeeding financial year, by resolution authorize the expenditure, on the functions or activities set out in the authorization, of an amount of money not exceeding one

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quarter of the amounts set out for those functions and activities in the estimates adopted in that first-mentioned financial year, and that authorization shall, for the purposes of these Regulations, be deemed to be the voting of moneys for the purposes of those functions or activities.

### PART IX - STATEMENTS AND REPORTS

#### 17. STATEMENT TO BE SUBMITTED TO COUNCIL

The clerk shall cause to be prepared and laid before each ordinary meeting of the council a statement in accordance with Form 7 in respect of the general fund, each trading fund, the trust fund and loan moneys.

#### 18. ADDITIONAL REPORTS

A council may, in addition to the requirements of these Regulations in respect of the submission of reports and statements to it, direct the clerk to prepare such other financial reports as it thinks fit.

### PART X - RECEIPTS AND DISBURSEMENTS

#### 19. MONEYS RECEIVED

(1) A council shall, in respect of moneys received by it, cause an entry to be made for each such transaction and, in the case of a remittance received through the post, the remittance shall be recorded in a remittance register at the time the mail containing that remittance is opened.

(2) A council shall, where a person making a payment to it so requests, cause to be issued to the person a receipt for the payment.

(3) A receipt or cash receipt record of a council shall indicate the mode of payment.

(4) Where a council receives a cheque which is not crossed "Not Negotiable", it shall cause the cheque to be crossed "Not Negotiable" before accepting it.

(5) All receipts of a council, irrespective of whether they are contained in an electronic data processing system or a receipt book or are loose leaf, shall be printer or machine numbered and issued in numerical sequence.

(6) The authorized officer shall keep in his custody all unused receipt books and loose leaf receipts of a council and shall maintain, in accordance with regulation 45, a register of such receipts.

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(7) Receipts or receipt records contained in books or loose leaf receipts, or in an electronic data processing system, shall be arranged so as to provide for the retention of a copy of each receipt issued or the relevant details thereof.

(8) The original of a cancelled receipt shall be retained.

(9) The council may provide the clerk with a cash advance, in such amount as it thinks fit, for use as change for moneys received by it or on its behalf.

### 20. BANKING OF MONEYS RECEIVED

(1) Moneys deposited by a council at its bank shall be so deposited not later than the next succeeding working day after its receipt.

(2) A council shall cause to be prepared and maintained a detailed record of all moneys deposited with a bank.

### 21. AUTHORIZATION OF EXPENDITURE

(1) Expenditure shall not be incurred on behalf of a council by an officer or employee of the council except where a sum of money to meet such expenditure has been voted by that council.

(2) An officer or employee of a council shall not obtain goods or services on behalf of the council other than by use of an official order except that, in urgent cases, goods and services may be ordered subject to confirmation by an official order.

(3) An official order -

(a) shall be signed by the authorized officer; and

(b) shall be printer or machine numbered consecutively.

(4) The authorized officer shall keep in his custody stocks of unused official orders and shall maintain, in accordance with regulation 45, a register of such official orders.

(5) A council shall cause to be retained not less than 2 copies of each official order issued by it.

(6) It shall not be necessary for a council to cause to be issued an official order in respect of -

(a) fees or payments imposed under an Act;

(b) such professional services and insurance and freight charges as are approved by the council for that purpose;

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- (c) payments pursuant to an award binding on a council;
- (d) goods purchased from petty cash; and
- (e) payments made pursuant to a contract.

### 22. ACCOUNTS FOR PAYMENT AND ACCOUNTS PAID

(1) The responsible officer shall certify all accounts for payment by the council as to -

- (a) the receipt of the goods in good order or condition, or the provision of services, in accordance with the relevant official order or contract to which those goods or services relate; and
- (b) the prices charged for such goods and services being fair and reasonable and in accordance with the relevant official order or contract, if any, to which those goods and services relate.

(2) The authorized officer shall certify that the calculations and additions in respect of a payment made by a council are correct.

(3) 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, which statement shall be supported by documentary evidence, including -

- (a) suppliers invoices;
- (b) a copy of the relevant official order; and
- (c) in respect of the payment of wages - the relevant payroll.

(4) The minute of a council confirming or authorizing payment of the accounts referred to in sub-regulation (3) shall identify the statement referred to in that sub-regulation to which those accounts relate by reference to the relevant cheque numbers and the total of the amounts of the cheques listed.

(5) A member of a council shall have the right to inspect the statement and documentary evidence referred to in sub-regulation (3) at the meeting of the council at which that statement and documentary evidence are presented in accordance with that sub-regulation.

### 23. DISBURSEMENTS

(1) A payment on behalf of a council of an amount in excess of \$50 shall be by cheque drawn on the council's bank, signed by the mayor or an alderman and countersigned

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by the authorized officer or, where that council by resolution so determines, by 2 officers appointed by the council for that purpose.

(2) A council may, by resolution, approve, either generally or specifically, the authorized officer to make payments from its bank accounts.

(3) A cheque issued by a council shall, with the exception of a cheque payable for cash, be crossed "Not Negotiable".

(4) A council shall cause the original of a cancelled cheque to be retained.

(5) The authorized officer shall keep in his custody each unused cheque of a council and shall maintain, in accordance with regulation 45, a register in respect of such unused cheques.

### PART XI - SALARIES AND WAGES

#### 24. SALARIES AND WAGES

(1) The authorized officer shall prepare and maintain a record in respect of each officer and employee of a council showing the gross wages or salary, taxation deductions, and details of all other deductions, from the wages or salary, of the officer or employee.

(2) The authorized officer shall certify the paysheet for payment of salaries and wages to a council's officers and employees as follows:

"I certify that -

- (a) the persons named on this paysheet were actually and bona fide employed for the period shown;
- (b) the rates of pay are correct; and
- (c) the additions, calculations and allocations have been checked and found correct.

Signed .....  
Authorized Officer".

(3) The responsible officer shall maintain a time record in respect of each employee showing -

- (a) the employee's hours of attendance;
- (b) the allocation of time worked to jobs by the employee; and
- (c) sick leave taken by the employee.

(4) A council shall cause salaries and wages to be paid to its officers and employees -

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- (a) by cheque;
- (b) by cash obtained by cashing a cheque drawn for the purpose; or
- (c) by transfer to the credit of a bank, building or credit society account nominated by the officer or employee for the purpose.

(5) Acquittance for salaries and wages paid by a council to its officers and employees shall be by the personal signature of the officer or employee concerned, or some person duly authorized in writing for such purpose by the officer or employee concerned, subject to the condition that, where the council so determines, salaries and wages may be paid to officers and employees by persons appointed for the purpose by the authorized officer, respectively, as a paying officer and a witnessing officer, who shall give certificates as follows in respect of each such payment:

- (a) "I certify that I have personally paid to each of the officers and/or employees listed on this paysheet the amounts shown as payable opposite their names, with the exception of -

Signed .....  
Paying Officer"; and

- (b) "I certify that I have witnessed the payment of salary or wages to each of the officers and/or employees listed on this paysheet, with the exception of -

Signed .....  
Witnessing Officer".

(6) Where a council pays salaries or wages to its officers and employees by cheque or transfer, the acquittances or certificates referred to in sub-regulation (5) need not be obtained.

(7) The authorized officer shall pay salaries and wages unclaimed or unpaid after 14 days into the council's trust fund.

(8) A council may provide the clerk with a cash advance, which shall be kept on the imprest system, from which payments for salaries or wages to an officer or employee of the council may be made in the period between paydays, subject to the condition that such a payment shall not exceed the amount of salary or wages earned by the payee to the date of that payment and subject to the condition that the cash advance shall be reimbursed by that council on the next date on which salaries and wages are paid by that council after that payment.

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PART XII - BANK AND INVESTMENT ACCOUNTS

25. COUNCIL SHALL MAINTAIN CERTAIN ACCOUNTS

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

- (a) the general fund;
- (b) each trading fund;
- (c) the trust fund; and
- (d) loan moneys,

and shall cause to be paid into the trust fund -

- (e) all moneys held in respect of a reserve; and
- (f) all Government -
  - (i) grants; and
  - (ii) subsidies,

given to it for a specific purpose.

(2) A bank reconciliation statement for each bank account operated by a council shall be prepared by the authorized officer not less than once in each month.

26. INVESTMENT OF CERTAIN MONEYS

(1) A council may invest moneys surplus to its immediate requirements in an authorized security.

(2) The authorized officer shall ensure that interest earned on bank and investment accounts is brought to account as income of the trading fund or trust fund to which it relates and, in any other case, as income of the general fund.

27. PETTY CASH

(1) The council may provide the clerk with a cash advance for the purpose of disbursing petty cash.

(2) The petty cash account shall be kept on the imprest system.

(3) The authorized officer may make a payment, not exceeding an amount of \$50, out of a petty cash advance.

(4) Petty cash transactions shall be recorded in a petty cash register and be supported by vouchers approved by the responsible officer.

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### 28. POSTAGE

(1) The council may provide the clerk with a cash advance for the purpose of paying postage costs.

(2) The postage advance shall be kept on the imprest system.

(3) The authorized officer may make a payment out of the postage advance.

(4) Postage transactions shall be recorded in a postage register and, where the council so specifies, transactions shall be supported by vouchers approved by the responsible officer.

## PART XIII - PROPERTY

### 29. STORES, MATERIALS AND LOOSE TOOLS

(1) A council may charge the purchase of stores, materials and loose tools direct to the functions or activities on which they are to be used.

(2) Where a council does not debit stores, materials and loose tools directly to the functions or activities on which they are to be used, the council shall cause to be maintained perpetual stock records of all receipts and issues of stores, materials and loose tools.

(3) A council shall, not less than once in each financial year, make an inventory, certified by the authorized officer, which inventory shall be reconciled with the perpetual stock records.

### 30. FIXED ASSETS

The authorized officer shall, not less than once in each financial year, cause a check to be made of all fixed assets of a council with the respective asset register.

### 31. PLANT AND MACHINERY OPERATIONS

(1) A council shall cause plant and machinery operating costs, other than for minor plant, to be allocated to functions and activities by means of hire charges.

(2) The authorized officer shall maintain records, showing plant and machinery operating costs, and hire charged to functions and activities, referred to in sub-regulation (1).

(3) A council shall charge minor plant operating costs to indirect expenses.

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32. 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 as missing or otherwise deficient; or
- (b) moneys of a council have been stolen, misappropriated or are missing or otherwise deficient,

the council may authorize the writing off of that item or those moneys, as the case may be, in its books of account.

33. DISPOSAL OF OBSOLETE PROPERTY

A council may, by resolution, authorize the clerk to -

- (a) dispose, in such manner as is specified in the resolution, of any item of plant, machinery, equipment, stores, materials or other property of the council which is, in the opinion of the council, obsolete, worn out or of no further use to the council; and
- (b) make any necessary entries in and adjustments to the books of account or other records of the council consequent upon a disposal referred to in paragraph (a).

PART XIV - RATES AND SERVICES

34. RATE BOOK

(1) The clerk shall, prior to the adoption of the estimates, check all available records to ensure that all ratable properties are included in the rate book.

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

"This is to certify that assessments numbered ..... to ..... to the unimproved capital value of \$..... are recorded in these records and to the best of my knowledge and belief comprise all ratable properties in the municipality.

Signed .....  
Clerk".

(3) The clerk shall, other than where a new assessment is made, cause to be prepared and presented to the council at the meeting at which it considers the

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estimates, a statement reconciling the total valuation with the total valuation for the previous year.

(4) In addition to the matters required by section 149 of the Act, there shall be recorded in the rate book -

- (a) particulars of the rates levied on each parcel of ratable land;
- (b) fines imposed;
- (c) the amount of rates written off, if any; and
- (d) the amount of any payments.

### 35. 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 to be collected in respect of the ratable property;
- (c) the basis of assessment of the rate and, where applicable, the valuation;
- (d) the number and description of the property in the rate book;
- (e) the place 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.

### 36. SERVICE

Where a council provides a service for which it makes a charge it shall -

- (a) record particulars of the service rendered to each property;
- (b) maintain a record of, or a register of charges for, the service; and
- (c) include particulars of refunds due and paid where the service has not been rendered although paid for in advance.

## *Local Government (Accounting) Regulations*

### 37. INVOICES FOR GOODS AND SERVICES SUPPLIED BY COUNCIL

A council shall cause invoices for goods and services supplied by a council to be printer or machine numbered consecutively and shall ensure that stocks of unused invoices are held in the custody of the authorized officer who shall maintain, in accordance with regulation 45, a register for such purpose.

### 38. DEBTORS

(1) The authorized 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 sub-regulation (1) shall be -

- (a) balanced, not less than once 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.

### 39. WRITING OFF OF DEBTS

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

(2) A resolution referred to in sub-regulation (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; and
- (b) where the resolution relates to a debt other than a rate - he has made all reasonable efforts to recover the debt and that the debt is not reasonably able to be recovered.

## PART XV - QUOTATIONS AND TENDERS

### 40. QUOTATIONS

(1) Where the sum to be expended in an order for goods or services by a council is \$1,000 or less, the authorized officer need not obtain quotations for those goods or services.

(2) Subject to sub-regulation (4), where the sum to be expended in an order for goods or services by a council is more than \$1,000 but not more than \$2,000, the authorized officer shall obtain oral quotations for those goods or services from not less than 3 persons capable of supplying those goods or services.

## *Local Government (Accounting) Regulations*

(3) Subject to sub-regulation (4), where the sum to be expended in an order for goods or services by a council is more than \$2,000 but not more than \$10,000, the authorized officer shall obtain quotations in writing for those goods and services from not less than 3 persons capable of supplying those goods and services and shall not, in any case, accept quotations other than quotations which are in writing.

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

### 41. TENDERS

(1) 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 \$10,000 unless it has first called for tenders for that contract by public notice.

(2) The authorized officer shall keep in his care and custody, unopened, each tender referred to in sub-regulation (1) and shall, as soon as practicable after the closing of tenders, unless authority is otherwise delegated by the council pursuant to this regulation, be forwarded to the council for opening and consideration by that council.

(3) A tender shall not be opened except by the authorized officer in the presence of -

- (a) 2 or more members of the council appointed by that council for that purpose; or
- (b) 2 or more officers appointed by the council, or any one or more members of that council and one or more officers appointed by the council, for that purpose.

(4) Where tenders have been opened in accordance with sub-regulation (3), the tenders shall be scheduled by the authorized officer, the schedule endorsed by the persons appointed under that sub-regulation by the council, and submitted to the council for consideration, subject to the condition that the council may resolve that the tenders be forwarded to the responsible officer for report before that consideration.

(5) Where a council accepts a tender which has been called for pursuant to sub-regulation (1), and the amount to be expended under the contract to which the tender relates is more than \$10,000, it shall give public notice of the name of the successful tenderer, the price of the

*Local Government (Accounting) Regulations*

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.

42. QUOTATIONS NOT TO BE OBTAINED OR CALLED FOR IN CERTAIN CIRCUMSTANCES

Regulation 40 does 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.

43. CERTIFICATE OF INEXPENDIENCY

Where the Minister is satisfied that it is inexpedient, on any occasion, for a council to call for quotations or for tenders in accordance with these Regulations, he may consent in writing to the council dispensing with the calling of quotations or tenders, subject to such conditions as he thinks fit.

44. EXISTING CONTRACTS

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

PART XVI - REGISTERS

45. REGISTERS

The authorized officer shall maintain registers in accordance with Form 8.

PART XVII - FORMS

46. FORMS

For the purposes of the Act -

- (a) a debenture issued under section 260 of the Act shall be in accordance with Form 9;
- (b) a bond issued under section 260 of the Act shall be in accordance with Form 10;
- (c) a mortgage granted under section 260 of the Act shall be in such form as is approved by the council;
- (d) a notice under section 293 of the Act shall be in accordance with Form 11 and shall be served by post;

## *Local Government (Accounting) Regulations*

- (e) a notice under section 298 of the Act shall be in accordance with Form 12;
- (f) an application to have the name of a person entered in the rate book as the owner or occupier, as the case may be, of ratable land shall, in pursuance of section 150(a)(i) of the Act, be in accordance with Form 13;
- (g) an application to have the name of a person removed from the rate book as the owner or occupier, as the case may be, of ratable land shall, in pursuance of section 150(b)(ii) of the Act, be in accordance with Form 14;
- (h) a notice of appeal against an entry in the rate book shall, in pursuance of section 171(1) of the Act, be in accordance with Form 15;
- (j) a notice of appeal against the omission of a name from the rate book shall, in pursuance of section 171(1) of the Act, be in accordance with Form 16; and
- (k) an application to the Minister for permission to borrow money by way of a renewal loan or ordinary loan shall, in pursuance of section 235 of the Act, be in accordance with Form 17.

### PART XVIII - MISCELLANEOUS

#### 47. INSTRUCTIONS

A council may issue instructions, not inconsistent with the Act or these Regulations, to its officers and employees in relation to all or any of the following matters:

- (a) the collection, receipt, custody, care and management, issue and expenditure of, and due accounting for, moneys of the council;
- (b) the keeping, checking and inspecting of the accounts of the council;
- (c) the performance of functions and activities by or for the council;
- (d) the purchase of plant, machinery, equipment, stores, materials or other goods by or for the council;
- (e) the custody, issue, sale or other disposal and write off of stores and other property of the council and the accounting for and stock-taking of stores and other property of the council; and

*Local Government (Accounting) Regulations*

- (f) such other matters in relation to the management and administration of the affairs of the council as it thinks fit.

48. DELEGATION

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

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

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

49. DESTRUCTION OF RECORDS, &c.

- (1) A council shall ensure that its -
  - (a) minute books;
  - (b) registers of sealed documents;
  - (c) registers of correspondence;
  - (d) registers of returning officers' declarations of elections and declarations of polls; and
  - (e) rate books,

are not destroyed and are kept in good condition, for which purpose the council may, not less than 6 years after the date of the last entry in such a book or register, transfer the book or register to the Territory archives.

(2) The records and papers of a council, other than the books or registers referred to in sub-regulation (1), shall not be destroyed or otherwise disposed of except -

- (a) by resolution of the council;
- (b) where not less than 6 years have elapsed since the date of the last entry in the record or paper concerned; and
- (c) where the council's auditor certifies, in writing, that the record or paper is no longer required.

Local Government (Accounting) Regulations

SCHEDULE

Regulation 3(2)

FORM 1 - SCHEDULE 1

MUNICIPALITY OF.....

Regulations 11(2)(a), (5),  
(6), (7) and 12(c)

GENERAL FUND

Section 204

BALANCE SHEET

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
------------------------	-----------------------	------

Current Assets -

Cash on Hand.....

Cash at Bank (excluding  
unspent loan moneys).....

Short Term Investments.....

Debtors -

Rates.....

Other (specify).....

Stores, Materials and Loose

Tools.....

Prepayments.....

Less Current Liabilities -

Bank Overdraft.....

Creditors.....

Amounts Received in

Advance.....

Accrued Expenses.....

Provisions (specify).....

Net Current Assets.....

Special Purpose Moneys -

Unspent Loan Moneys

(Schedule 19).....

Reserves (Schedule 21).....

Trust Funds (Schedule 22)...

Fixed Assets -

Land and Buildings.....

Plant and Machinery.....

Minor Plant.....

Office Furniture and

Equipment.....

Other (specify).....

Deferred Assets (specify)....

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 1 (cont.)

Previous Year \$	Current Year \$    \$
<hr/>	
Total Assets Less Current Liabilities.....	
Deduct Deferred Liabilities -	
Loans.....	
Long Service Leave.....	
Less L.S.L. Reserve.....	
Other (specify).....	
Total Net Assets.....	
<hr/>	
Net Assets are Represented by:	
Municipal Account -	
As at 1 July 19... ..	
Add/Deduct Balance from Revenue Statement.....	
Add/Deduct Adjustments (specify).....	
Other -	
Reserves (Schedule 21) (excluding L.S.L. Reserve)	
Trust Funds (Schedule 22).....	
TOTAL.....	

OFFICER'S STATEMENT

I,.....the clerk of the Municipality of.....do hereby state that the balance sheet of the municipality as at 30 June 19..... and the revenue statement together with supporting schedules numbered.....to.....inclusive and notes thereon for the year ended on the date mentioned are to the best of my knowledge and belief true and correct and in accordance with the books of account of the municipality and that the books of account and other accounting records are maintained in accordance with the *Local Government Act* and Regulations made thereunder.

...../...../.....  
Date

.....  
Clerk

*Local Government (Accounting) Regulations*

AUDITOR'S REPORT

I,.....the auditor of the council of the Municipality of..... have examined the books, accounts and records of the municipality and the statements of account, being the balance sheet and revenue statement and forms numbered ... to ... inclusive and the notes thereon which form part of the statements, and in my opinion -

- (a) the prescribed accounting and other records 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 statements are properly drawn up in accordance with the prescribed requirements and are in agreement with the accounts and records; and
- (d) the statements give a true and fair view of the financial affairs and results for the year ended 30 June, 19...

...../...../.....  
Date

.....  
Auditor

Laid before the council at the meeting held on .....

...../...../.....  
Date

.....  
Mayor

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 2

MUNICIPALITY OF.....

GENERAL FUND

REVENUE STATEMENT

YEAR ENDED 30 JUNE 19...

Previous Year \$	Schedule No.	Current Year \$	\$
------------------------	-----------------	--------------------	----

PART 1

*The Expenditure for the  
year was as follows:*

General Administrative Expenses.....	4
General Public Services..	5
Health Services.....	6
Social Security and Welfare Services.....	7
Housing and Community Services.....	8
Recreation and Related Cultural Services.....	9
Economic Services - Roads.....	10
Plant and Machinery....	11
Other.....	12
Other Property and Services.....	13
Miscellaneous Expenditure	14
Indirect Expenditure.....	16

Add appropriations to  
Reserves

*The Income for the year was  
as follows:*

Rates Levied.....	3
General Public Services..	5
Health Services.....	6
Social Security and Welfare Services...	7
Housing and Community Services.....	8
Recreation and Related Cultural Services.....	9
Economic Services - Roads.....	10
Plant and Machinery....	11
Other.....	12

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 2 (cont.)

Previous Year \$	Schedule No.	Current Year \$      \$
Other Property and Services.....	13	
Miscellaneous Income.....	15	
Add Transfer from Reserves.....		
Deduct loans used for Capital Expenditure (To Part 2 of this Schedule).....		
Surplus/Deficit on Revenue Operations Transferred to Municipal Fund Account and carried forward to Part 2 of this Schedule.....		

REVENUE STATEMENT

Year		Expenditure	Schedule No.	Current Year	
DR \$	CR \$			DR \$	CR \$

PART 2

Balance Transferred from  
Part 1 -  
Surplus/Deficit.....

*Capital Expenditure*

General Administrative Expenses.....	4
General Public Services.	5
Health Services.....	6
Social Security and Welfare Services.....	7
Housing and Community Services.....	8
Recreation and Related Cultural Services.....	9
Economic Services - Plant and Machinery...	11
Other (specify) .....	12
Other Property and Services.....	13

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 2 (cont.)

Year		Expenditure	Schedule No.	Current Year	
DR \$	CR \$			DR \$	CR \$
		Loans used for Capital Expenditure (as per Part 1 of this Schedule).....			
		Loan repayments by Council.....			
		Book value of assets sold.....			
		Depreciation for year written back.....			
		Other (specify).....			
		Surplus/Deficit for year carried down.....			
		Surplus/Deficit for year brought down.....			
		Surplus/Deficit for previous year brought forward.....			
		Surplus/Deficit carried forward (must equal amount of net current assets shown on Schedule 1 to this Form).....			

**Local Government (Accounting) Regulations**

**FORM 1 - SCHEDULE 3**

MUNICIPALITY OF .....

**GENERAL FUND**

**STATEMENT OF RATES LEVIED**

**YEAR ENDED 30 JUNE 19...**

Previous Year \$	Current Year \$	Item
		General Rates.....
		Less -
		Rates Remitted.....
		Discounts Allowed.....
		NET GENERAL RATE.....
		Special Rates (specify).....
		Less -
		Rates Remitted.....
		Discounts allowed.....
		NET SPECIAL RATES.....
		Loan Rates.....
		Less -
		Rates Remitted.....
		Discounts Allowed.....
		NET LOAN RATES.....
		Local Rates (specify).....
		Less -
		Rates Remitted.....
		Discounts allowed.....
		NET LOCAL RATES.....
		Fines on Rates.....
		Less Fines Remitted.....
		NET FINES ON RATES
		TOTAL RATES RECEIVABLE
		(Transferred to Revenue
		Account - Schedule 2 to
		Form 1)

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 3 (cont)

Previous Year \$	Current Year \$	Item
------------------------	--------------------	------

RATES RECONCILIATION

1. Arrears at Beginning of Year
2. Gross Rates Receivable
  - Less
  - Remissions Allowed and other Reductions
3. Pensioners
4. Other Rates
  - Government Subsidies
5. Pensioners
6. Other Rates
7. Discounts Allowed
  - Add
8. Fines on Rates
9. Total Rates Receivable for year (2 to 8 inclusive)
10. Total Accrued due (1 plus 9)
11. Less Cash Collections
12. Arrears at End of Year (10 less 11)

Type of Land	Valuation \$	Area (Hectares)
1. Ratable		
2. Non-Ratable - <i>Ex Gratia</i> Payments Received		
3. Non-Ratable - No Payments Received		
4. Total		

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 3 (cont)

Ratable Properties by Type of Land Use and Type of Valuation	Number of Properties	Valuations Used for Current Year \$	Year of Valuation	Gross Rates Levied \$
Residential				
Rural				
Other (Industrial, Commercial, &c.)				
TOTAL				

Previous Year \$	Current Year \$	Item
------------------------	--------------------	------

STATEMENT OF RATE BASE AND LEVY

RATABLE VALUE

Valuations as per the  
Valuer-General's Schedule

less non ratable properties  
as listed

plus properties ratable  
since the preparation of  
the Valuation Roll

less properties not ratable  
since the preparation of  
the Valuation Roll

Total ratable value of  
Municipality of .....  
as per the Rate Book as  
at .../.../...

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 3 (cont)

RECONCILIATION OF RATES LEVIED

Ratable Value		Rates Levied
.....	at .... cents in the dollar for full year	.....
.....	representing .... minimum rates assessments at .....	.....
.....	adjustments for properties ratable for part year only	.....
_____	RATE BOOK          GENERAL RATE	_____
_____		_____

FORM 1 - SCHEDULE 4

MUNICIPALITY OF.....

GENERAL FUND

GENERAL ADMINISTRATIVE EXPENSES

YEAR ENDED 30 JUNE 19.....

Previous Year \$	Class of Expenditure	Current Year \$	Item No.
	Capital -		
	Land and Buildings.....		
	Plant, Furniture and Equipment.....		
	(Total transferred to Revenue Account - Schedule 2 to Form 1)		
	Current -		
	Administrative Expenses -		
	Salaries.....		
	Administrative Staff Travelling Expenses.....		
	Office Rental, Maintenance, &c.		
	Office Equipment Rental and Lease.....		
	Office Equipment Maintenance...		
	Advertising.....		
	Printing and Stationery.....		
	Postage and Telegrams.....		
	Telephone Rent and Charges.....		

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 4 (cont.)

Previous Year \$	Class of Expenditure	Current Year \$	Item No.
	Payroll and Cash Delivery Service.....		
	Payment or Contribution to Computer Bureau.....		
	Valuation Fees.....		
	Audit Fees.....		
	Bank Charges.....		
	Legal Expenses.....		
	Insurance Premiums -		
	Public Liability.....		
	Fidelity Guarantees.....		
	Professional Indemnity.....		
	Workers' Compensation.....		
	Other (specify).....		
	Subscriptions -		
	Local Government Associations		
	Other (specify).....		
	Annual Leave.....		
	Long Service Leave.....		
	Public Holidays.....		
	Sick Leave.....		
	Payroll Tax.....		
	Accident Pay to Employees.....		
	Superannuation.....		
	Less Officers' contributions.		
	Compensation on Termination of Employment.....		
	Staff Training Expenses.....		
	Sundry Expenses.....		
	Members' Expenses -		
	Election Expenses.....		
	Mayoral Allowance.....		
	Members' Fees.....		
	Travelling Expenses .....		
	Members' Accident Insurance..		
	Council Chamber, Maintenance...		
	TOTAL		
	LESS:		
	Income from Loan Moneys.....		
	Charges to Other Funds and Accounts.....		
	TOTAL GENERAL ADMINISTRATIVE EXPENSES (Transferred to Revenue Account - Schedule 2 to Form 1).....		

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 4 (cont.)

*Notes*

1. Administrative, members and council chambers expenditure charged to other funds and accounts includes:

Function	Schedule	Cost \$	Item
----------	----------	------------	------

2. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost \$	Item
	New Fixed Assets	Land and Second- hand Assets

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 5

MUNICIPALITY OF .....

GENERAL FUND

GENERAL PUBLIC SERVICES

YEAR ENDED 30 JUNE 19...

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
FIRE PROTECTION				
Expenditure -				
	Land and Buildings.....			
	Plant, Furniture and			
	Equipment.....			
	Wages and Salaries.....			
	Maintenance and			
	Operating Expenses...			
	Levies Paid to Government			
	Contributions			
	(specify).....			
	Depreciation.....			
	Other (specify).....			
Income -				
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Fees.....			
	Fines and Costs			
	Recovered.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
	\$			

STATE EMERGENCY SERVICE

Expenditure -  
Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Maintenance and  
Operating Expenses...  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 5 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital \$	Other \$	\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Contributions and Donations Received...
				Other (specify).....
			\$	
DOG CONTROL				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and Equipment.....
				Wages and Salaries.....
				Travelling Expenses....
				Pound Management and Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Loans used.....
				Registration Fees.....
				Pound Fees.....
				Fines and Costs Recovered.....
				Other Councils.....
				Contributions and Donations Received...
				Other (specify).....
			\$	

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 5 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
<b>IMPOUNDING CATTLE</b>				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Pound Maintenance and
				Operating Expenses...
				Cost of Seizing Cattle.
				Levies Paid to Government
				Other (specify).....
Income -				
				Loans used.....
				Pound Fees and Charges.
				Fines and Costs
				Recovered.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	
<b>OTHER GENERAL PUBLIC SERVICES</b>				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Travelling Expenses....
				Levies Paid to Government
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 5 (cont.)

Previous Year	Current Year		
	Expenditure		Income
	Capital	Other	Item
\$	\$	\$	\$
TOTAL GENERAL PUBLIC SERVICES (Transferred to Revenue Account - Schedule 2 to Form 1)..... \$			

Notes

1. The number of dogs registered at 30 June 19.... - ....
2. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost	Item
	\$	\$
	New Fixed Assets	Land and Second-hand Assets



Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 6 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	

Income -

Capital Grant.....  
Maintenance Grant.....  
Loans used.....  
Fees .....  
Contributions and  
Donations Received...  
Other (specify).....

\$

HEALTH INSPECTION

Expenditure -

Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Travelling Expenses....  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

Income -

Capital Grant.....  
Maintenance Grant.....  
Loans used.....  
Fines and Costs  
Recovered.....  
Contributions and  
Donations Received...  
Other (specify).....

\$

AMBULANCE

Expenditure -

Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Maintenance and  
Operating Expenses...  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

## FORM 1 - SCHEDULE 6 (cont.)

42

*Local Government (Accounting) Regulations*

*Notes*

1. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost		Item
	\$	\$	
	New	Land and	
	Fixed	Second-	
	<u>Assets</u>	<u>hand</u>	<u>Assets</u>

*Local Government (Accounting) Regulations*

## FORM 1 - SCHEDULE 7

MUNICIPALITY OF.....

SOCIAL SECURITY AND WELFARE SERVICES

YEAR ENDED 30 JUNE 19...

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
CHILD CARE				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....

## AGED AND DISABLED PERSONS

Expenditure -  
Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Maintenance and  
Operating Expenses...  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 7 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital \$	Other \$	\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Rents.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	
OTHER SOCIAL SECURITY AND WELFARE SERVICES (specify)				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	
TOTAL SOCIAL SECURITY AND WELFARE SERVICES (Transferred to Revenue Account - Schedule 2 Form 1)				

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 7 (cont.)

**Notes**

1. Expenditure on Land and Buildings and Plant, Furniture and Equipment:

Function	Cost		Item
	\$	\$	
	New Fixed Assets	Land and Second- hand Assets	



*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 8 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Rents.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	
AGED AND DISABLED PERSONS HOMES				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
			\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Rents.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	

### Local Government (Accounting) Regulations

## FORM 1 - SCHEDULE 8 (cont.)

Previous Year		<div style="text-align: center;"><u>Current Year</u></div>		
		<div style="text-align: center;"><u>Expenditure</u></div>		Income     Item
\$		Capital	Other	\$
		\$	\$	
	STORMWATER DRAINAGE			
	Expenditure -			
	Land.....			
	Plant and Equipment....			
	Construction.....			
	Maintenance.....			
	Levies Paid to Government			
	Depreciation.....			
	Other (specify).....			
	Income -			
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
				\$ _____
				_____
	FORESHORE PROTECTION			
	Expenditure -			
	Land.....			
	Plant and Equipment....			
	Construction.....			
	Maintenance.....			
	Levies Paid to Government			
	Depreciation.....			
	Other (specify).....			
	Income -			
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Fees.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
				\$ _____

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### Local Government (Accounting) Regulations

## FORM 1 - SCHEDULE 8 (cont.)

Previous Year	<u>Current Year</u>			Item
	<u>Expenditure</u>		Income	
\$	Capital \$	Other \$	\$	
<b>SANITARY AND GARBAGE</b>				
Expenditure -				
	Land and Buildings.....			
	Plant, Furniture and Equipment.....			
	Collection -			
	Domestic, Industrial and Commercial.....			
	Streets.....			
	Parks, Gardens,			
	Reserves and Cycle Tracks.....			
	Refuse Tip Operating Expenses.....			
	Depreciation.....			
	Other (specify).....			
Income -				
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Fees -			
	Collection.....			
	Disposal.....			
	Litter Fines and Expiation Fees.....			
	Contributions and Donations Received...			
	Other (specify).....			

## STREET CLEANING

Expenditure -  
Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Vehicle Operating  
Expenses.....  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

*Local Government (Accounting) Regulations*

## FORM 1 - SCHEDULE 8 (cont.)

[illegible]

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 8 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
	Levies Paid to Government			
	Depreciation.....			
	Other (specify).....			
	Income -			
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
	\$			
	TOTAL HOUSING AND COMMUNITY SERVICES (Transferred to Revenue Account - Schedule 2 to Form 1)..... \$			

*Notes*

1. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost		Item
	\$	\$	
	New Fixed Assets	Land and Second- hand Assets	

## YEAR ENDED 30 JUNE 19...

Expenditure -  
Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Maintenance and Operating  
Expenses.....  
Contributions.....  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 9 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
				\$
SPORT AND RECREATION				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Development.....
				Wages and Salaries.....
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Rents and Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
				\$

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 9 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	

PARKS, GARDENS, RESERVES  
AND CYCLE TRACKS

Expenditure -

Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Development.....  
Wages and Salaries.....  
Maintenance.....  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

Income -

Capital Grant.....  
Maintenance Grant.....  
Loans used.....  
Rents and Fees.....  
Contributions and  
Donations Received...  
Other (specify).....

\$

LIBRARIES

Expenditure -

Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Wages and Salaries.....  
Maintenance and  
Operating Expenses...  
Contributions.....  
Books.....  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 9 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	

Income -

Capital Grant.....  
Maintenance Grant.....  
Loans used.....  
Fines.....  
Contributions and  
Donations Received...  
Other (specify).....

\$

NATIONAL ESTATE

Expenditure -

Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Development.....  
Maintenance and  
Operating Expenses...  
Depreciation.....  
Other (specify).....

Income -

Capital Grant.....  
Maintenance Grant.....  
Loans used.....  
Fees.....  
Contributions and  
Donations Received...  
Other (specify).....

\$

OTHER RECREATION AND  
RELATED CULTURAL SERVICES

Expenditure -

Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Wages and Salaries....  
Travelling Expenses....  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 9 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
Income -				
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Fees.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
			\$	
TOTAL RECREATION AND				
RELATED CULTURAL				
SERVICES				
(Transferred to Revenue				
Account - Schedule 2				
to Form 1).....				
			\$	

*Notes*

1. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost		Item
	\$	\$	
	New	Land and	
	Fixed	Second-	
	Assets	hand Assets	

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 10

MUNICIPALITY OF.....

GENERAL FUND

ECONOMIC SERVICES - ROADS

YEAR ENDED 30 JUNE 19...

Previous Year	Current Year				Total	Item
	Roads Functional Classification					
	1,2,3	4,5	6,7	8,9		
\$	\$	\$	\$	\$	\$	
Expenditure						
Roadworks						
Construction -						
						Roads Sealed.....
						Roads Unsealed.....
						Bridges.....
						Kerb and Water Table...
						Footways.....
						Traffic Control.....
						Levies Paid to Government
						Other Road Services
						(specify).....
<hr/>						
TOTAL CONSTRUCTION		\$				
<hr/>						
Maintenance -						
						Roads Sealed.....
						Roads Unsealed.....
						Bridges.....
						Kerb and Water Table...
						Footways.....
						Traffic Control.....
						Levies Paid to Government
						Other Road Services
						(specify).....
<hr/>						
TOTAL MAINTENANCE		\$				
<hr/>						
TOTAL ROADWORKS						
EXPENDITURE						
(Transferred to Revenue						
Account - Schedule 2						
to Form 1).....\$						

## FORM 1 - SCHEDULE 10 (cont.)

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*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 10 (cont.)

Previous Year	Current Year				Total	Item
	Roads Functional Classification					
	1,2,3 \$	4,5 \$	6,7 \$	8,9 \$		
	Loans used.....					
	Contributions and					
	Donations Received...					
	Other Income (specify).					
	TOTAL MAINTENANCE	\$				
	TOTAL.....	\$				
	TOTAL WORKS INCOME					
	(Transferred to Revenue					
	Account - Schedule 2					
	to Form 1).....					

*Roads Functional Classification are -*

*Classes:*

- 1, 2 and 3 - Rural Arterial Roads
- 4, 5 - Rural Local Roads
- 6, 7 - Urban Arterial Roads
- 8, 9 - Urban Local Roads

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 10 (cont.)

	Surface Type				
	Sealed (kms)	Formed and gravelled (kms)	Formed only (kms)	Unformed (kms)	Total (kms)
LENGTH OF ROAD CONSTRUCTED DURING YEAR:					
1. Council responsible					
2. Council not responsible					
3. TOTAL LENGTH CONSTRUCTED					
LENGTH OF ROADS AT END OF YEAR:					
Council responsible -					
In built-up areas					
In non-built-up areas					
Council not responsible -					
In built-up areas					
In non-built-up areas					
TOTAL.....					

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 11

MUNICIPALITY OF.....

GENERAL FUND

ECONOMIC SERVICES - PLANT AND MACHINERY

YEAR ENDED 30 JUNE 19...

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
Expenditure -				
Plant and Machinery....				
Fuel and Oils.....				
Repairs and Maintenance				
Interest on Loans.....				
Levies Paid to Government				
Depreciation.....				
Other (specify).....				
Income -				
Plant Hire Transfers...				
Loans used.....				
Deficit/Surplus Sale of Assets.....				
Contributions and Donations Received...				
Other (specify).....				
TOTAL CAPITAL				
(to Schedule 2				
to Form 1).....				
EXPENDITURE AND INCOME				
BALANCE PLANT AND				
MACHINERY				
(Transferred to Revenue				
Account - Schedule 2				
to Form 1)				

1. Plant and Machinery includes:

2. Plant and Machinery Hire Charged to other Funds Accounts includes:

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 12

MUNICIPALITY OF.....

GENERAL FUND

ECONOMIC SERVICES - OTHER

YEAR ENDED 30 JUNE 19...

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
STREET LIGHTING				
Expenditure -				
Income -				
	Reimbursements.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
	\$			
PARKING, OFF-STREET				
Expenditure -				
	Land and Buildings.....			
	Plant, Furniture and			
	Equipment.....			
	Development.....			
	Wages and Salaries.....			
	Maintenance and			
	Operating Expenses...			
	Levies Paid to Government			
	Depreciation.....			
	Other (specify).....			
Income -				
	Capital Grant.....			
	Maintenance Grant.....			
	Loans used.....			
	Fees.....			
	Expiation Fees.....			
	Fines and Costs			
	Recovered.....			
	Contributions and			
	Donations Received...			
	Other (specify).....			
	\$			

*Local Government (Accounting) Regulations*

## FORM 1 - SCHEDULE 12 - (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
PARKING ON-STREET				
Expenditure -				
				Plant, Furniture and
				Equipment.....
				Maintenance and
				Operating Expenses...
				Wages and Salaries.....
				Impounding.....
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Expiation Fees.....
				Fines and Costs
				Recovered.....
				Impounding Costs
				Recovered.....
				Contributions and
				Donations Received...
				Other (specify).....

## AERODROMES

Expenditure -  
Land and Buildings.....  
Plant, Furniture and  
Equipment.....  
Development.....  
Wages and Salaries.....  
Maintenance and  
Operating Expenses...  
Levies Paid to Government  
Depreciation.....  
Other (specify).....

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 12 - (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital \$	Other \$	\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
				\$
TOURISM				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Information Centre
				Maintenance and
				Operating Costs.....
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Sales.....
				Contributions and
				Donations Received...
				Other (specify).....
				\$

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 12 - (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
<b>CARAVAN PARKS</b>				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Fees.....
				Loans used.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	
<b>BUILDING</b>				
Expenditure -				
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Travelling Expenses
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Fines and Costs
				Recovered.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 12 - (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	

MARKETS

Expenditure -

Land and Buildings.....  
 Plant, Furniture and  
 Equipment.....  
 Wages and Salaries.....  
 Maintenance and  
 Operating Expenses...  
 Levies Paid to Government  
 Depreciation.....  
 Other (specify).....

Income -

Capital Grant.....  
 Maintenance Grant.....  
 Loans used.....  
 Rents.....  
 Contributions and  
 Donations Received...  
 Other (specify).....

\$

SALEYARDS

Expenditure -

Land and Buildings.....  
 Plant, Furniture and  
 Equipment.....  
 Wages and Salaries.....  
 Maintenance and  
 Operating Expenses...  
 Levies Paid to Government  
 Depreciation.....  
 Other (specify).....

### Local Government (Accounting) Regulations

## FORM 1 - SCHEDULE 12 - (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital	Other		
\$	\$	\$	\$	
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Rents.....
				Contributions and
				Donations Received...
				Other (specify).....
				\$
OTHER ECONOMIC SERVICES				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Capital Grant.....
				Maintenance Grant.....
				Loans used.....
				Fees.....
				Contributions and
				Donations Received...
				Other (specify).....
				\$
TOTAL ECONOMIC SERVICES				
(Transferred to Revenue				
Account - Schedule 2				
to Form 1).....\$				

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 12 - (cont.)

*Notes*

1. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost		Item
	\$	\$	
	Now Fixed Assets	Land and Second- hand Assets	

*Local Government (Accounting) Regulations*

## FORM 1 - SCHEDULE 13

MUNICIPALITY OF.....

GENERAL FUND

## OTHER PROPERTY AND SERVICES

YEAR ENDED 30 JUNE 19...

Previous Year	<u>Current Year</u>			Item
	<u>Expenditure</u>		<u>Income</u>	
	<u>Capital</u>	<u>Other</u>		
\$	\$	\$	\$	
<b>QUARRIES</b>				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Loans used .....
				Sales - Internal.....
				Sales - Other.....
				Contributions and
				Donations Received...
			\$	
<b>NATURAL DISASTER RELIEF</b>				
Expenditure Incurred.....				
Income -				
				Grants.....
				Contributions and
				Donations Received...
				Other (specify).....
			\$	

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 13 (cont.)

Previous Year	Current Year			Item
	Expenditure		Income	
	Capital \$	Other \$	\$	
OTHER (specify)				
Expenditure -				
				Land and Buildings.....
				Plant, Furniture and
				Equipment.....
				Wages and Salaries.....
				Maintenance and
				Operating Expenses...
				Levies Paid to Government
				Depreciation.....
				Other (specify).....
Income -				
				Loans Used.....
				Sales - Internal.....
				Sales - Other.....
				Contributions and
				Donations Received...
			\$	
TOTAL OTHER PROPERTY AND SERVICES (Transferred to Revenue Account - Schedule 2 to Form 1).....				

*Notes*

1. Expenditure on Land and Buildings and Plant, Furniture and Equipment includes:

Function	Cost		Item
	\$	\$	
	New Fixed Assets	Land and Second- hand Assets	

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 14

MUNICIPALITY OF.....

GENERAL FUND

MISCELLANEOUS EXPENDITURE

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		Bad Debts.....
		Cost of Private Works.....
		Contributions.....
		Levies Paid to Government...
		Other Expenditure (specify).
		Total Interest -
		Commonwealth Government...
		Territory Government.....
		Public Subscription Loans.
		Financial Institutions....
		Bank Overdraft.....
		Other (specify).....
		Less Allocated (see Note 1.)
		Deficit on Disposal of Assets (other than Plant).
		TOTAL MISCELLANEOUS EXPENDITURE
		(Transferred to Revenue Account - Schedule 2 to Form 1).....

*Local Government (Accounting) Regulations*

## FORM 1 - SCHEDULE 14 (Cont.)

## Notes

1. Interest on loans allocated to:

Function	Schedule	Cost \$	Item

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 15

MUNICIPALITY OF.....

GENERAL FUND

MISCELLANEOUS INCOME

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		<i>Ex Gratia</i> Receipts in Lieu of Rates.....
		Fines and Costs.....
		Grants Committee Grant - Personal Income Tax....
		N.T. Government Operating Subsidy.....
		Interest -
		Commonwealth Government Stocks and Bonds.....
		Securities of State Government Authorities
		Securities of Local Government Authorities
		Banks.....
		Other (include short term money market).....
		Total interest received..
		Licences (specify).....
		Reimbursement for Private Works.....
		Sundry Sales.....
		Surplus on Disposal of Assets.....
		Contributions and Donations Received.....
		Other (specify).....
		TOTAL MISCELLANEOUS INCOME (Transferred to Revenue Account - Schedule 2 to Form 1)

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 16

MUNICIPALITY OF.....

GENERAL FUND

INDIRECT EXPENDITURE

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		Depot Maintenance and Operating Expenses.....
		Depreciation.....
		Insurance - Workmen's Compensation.....
		Payroll Tax.....
		Loose Tools.....
		Maintenance of Minor Plant
		Protective Clothing.....
		Wages and Salaries -
		Engineering.....
		Clerical.....
		Works Supervisors.....
		Storemen.....
		Other Depot Staff.....
		Store Maintenance and Operating Expenses.....
		Stores and Materials not allocated.....
		Superannuation.....
		Less Employees' Contri- butions.....
		Travelling Expenses.....
		Staff Training Expenses..
		Engineering Administrative Expenses -
		Advertising, Printing and Stationery.....
		Telephone, Rent and Charges.....
		Postage.....
		Maintenance of Office Equipment.....
		Other (specify).....

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 16 (cont.)

Previous Year \$	Current Year \$	Item
Less -		
Indirect Expenditure allocated to Functions and Activities (Form 17).....		
TOTAL INDIRECT EXPENDITURE UNALLOCATED (Transferred to Revenue Account - Schedule 2 to Form 1).....		

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 17

MUNICIPALITY OF.....

GENERAL FUND

ALLOCATION OF INDIRECT EXPENDITURE

YEAR ENDED 30 JUNE 19...

Previous Year	Current Year		Item
	Capital	Mainten- ance	
\$	\$	\$	\$
General Public			
Services - Schedule 5			
Fire Protection.....			
State Emergency Service			
Dog Control.....			
Impounding Cattle.....			
Other General Public			
Services (specify)...			
	\$		
Health Services -			
Schedule 6			
Infants and Mothers....			
Preventive Services....			
Health Inspection.....			
Ambulance.....			
Other Health Services			
(specify).....			
	\$		
Social Security and			
Welfare Services -			
Schedule 7			
Child Care.....			
Aged and Disabled			
Persons.....			
Other Social Security..			
and Welfare Services			
(specify).....			
	\$		

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 17 (cont.)

Previous Year	Current Year			Item
	Capital	Mainten- ance	Total	
\$	\$	\$	\$	
Housing and Community Services - Schedule 8				
				Cemeteries.....
				Council Houses.....
				Aged and Disabled
				Persons Homes.....
				Stormwater Drainage....
				Foreshore Protection...
				Land Development
				Schemes.....
				Public Conveniences....
				Sanitary and Garbage...
				Street Cleaning.....
				Town Planning.....
				Other Housing and
				Community Services
				(specify).....
				\$ _____
Recreation and Related Cultural Services - Schedule 9				
				Halls.....
				Swimming Pools.....
				Sport and Recreation...
				Parks, Gardens,
				Reserves and Cycle
				Tracks.....
				Libraries.....
				National Estate.....
				Other Recreation and
				Related Cultural
				Services (specify)...
				\$ _____

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 17 (cont.)

Previous Year	Current Year			Item
	Capital	Mainten- ance	Total	
\$	\$	\$	\$	
<i>Economic Services</i>				
Roadworks - Schedule 10				
Construction:				
				Roads Sealed.....
				Roads Unsealed.....
				Bridges.....
				Kerb and Water Table...
				Footways.....
				Traffic Control.....
				Other Road Services....
				_____
	\$			_____
Roadworks - Schedule 10				
Maintenance:				
				Roads Sealed.....
				Roads Unsealed.....
				Bridges.....
				Kerb and Water Table...
				Footways.....
				Traffic Control.....
				Other Road Services....
				Services (specify)...
				_____
	\$			_____
Plant and Machinery - Schedule 11				
				_____
	\$			_____
Other - Schedule 12				
				Street lighting.....
				Parking-off Street.....
				Parking-on Street.....
				Aerodromes.....
				Tourism.....
				Caravan Parks.....
				Building.....
				Markets.....
				Saleyards.....
				Other (specify).....
				_____
	\$			_____

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 17 (cont.)

Previous Year	Current Year			Item
	Capital	Mainten- ance	Total	
\$	\$	\$	\$	
				Other Property and Services - Schedule 13
				Quarries.....
				Natural Disaster Relief
				Other (specify).....
	\$			
				Miscellaneous
				Expenditure - Schedule 14
				Cost of Private Works
	\$			
				TOTAL ALLOCATION OF INDIRECT EXPENDITURE (Schedule 16).....
	\$			

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 18

MUNICIPALITY OF.....

GENERAL FUND

SPECIAL/LOCAL/LOAN RATE STATEMENT OF TRANSACTIONS

YEAR ENDED 30 JUNE 19...

Previous Year \$	Schedule No.	Current Year \$
Balance - 1 July 19...		
Income -		
Rates.....		
Other (specify).....		
TOTAL MONEYS AVAILABLE		\$
Expenditure -		
On purpose for which rate is raised (specify by activity).....		
Interest on Loans.....		
Repayment of Principal....		
Other (specify).....		
		\$
Purchase of Assets (specify by activity)...		
TOTAL EXPENDITURE.....		\$
BALANCE of unspent moneys as at 30 June 19.....		\$

(Complete a separate statement for each type of rate)

FORM 1 - SCHEDULE 19  
MUNICIPALITY OF.....  
GENERAL FUND  
LOAN TRANSACTIONS  
YEAR ENDED 30 JUNE 19...

Local Government (Accounting) Regulations

Previous Year \$	Schedule No.	Current Expend. \$	New Fixed Assets \$	Purchase of Land and Second- hand Assets	Debt Redemption	TOTAL
<p>Balance of Unspent Loan</p> <p>    Moneys at 1 July 19.....</p> <p>Loans raised during the year -</p> <p>    Source.....</p> <p>        Commonwealth Government.....</p> <p>        Territory Government.....</p> <p>        Public Subscription.....</p> <p>        Financial Institutions.....</p> <p>        Bank Overdraft.....</p> <p>        Other (specify).....</p> <p>TOTAL LOAN MONEYS AVAILABLE</p> <p>    From which expenditure was</p> <p>    (specify by function) -</p> <p>TOTAL EXPENDITURE.....</p>						

FORM 1 - SCHEDULE 19 (cont.)

Local Government (Accounting) Regulations

Previous Year \$	Schedule No.	Current Expend. \$	New Fixed Assets \$	Purchase of Land and Second- hand Assets	Debt Redemption	TOTAL
UNSPENT LOAN MONEYS.....						
Less -						
Loan Funds surplus to Require-						
ments transferred to -						
Loan Redemption Reserve....						
Repaid to Lending Authority						
BALANCE OF UNSPENT LOAN MONEYS						
at 30 June 19.....						

*Local Government (Accounting) Regulations*

FORM 1 - SCHEDULE 20

MUNICIPALITY OF.....

GENERAL FUND

STATEMENT OF LOAN LIABILITY AS AT 30 JUNE 19....

Lending Authority	Purpose of Loan	Date Received	Loan Period (years)	Frequency of Repay's	Amount of Loan	Rate of interest %	Balance of Loan 1 July 19.....
					\$		\$
TOTAL							

Amount Received During Year	Principal Repaid During Year	Balance of Loan 30 June 19.....	Interest paid During Year	Transfer to Reserve Fund During Year	Princ. Repaid from Res. Fund During Year	Loan Redemption Res. Balance 30 June 19.....
\$	\$	\$	\$	\$	\$	\$
TOTAL						

*Notes*

Overdraft at 30 June 19.... \$ \_\_\_\_\_

Overdraft limit pursuant to section 238 \$ \_\_\_\_\_

Borrowing limit pursuant to section 247 \$ \_\_\_\_\_

Ordinary loans raised pursuant to section 244 \$ \_\_\_\_\_

Renewal loans raised pursuant to section 242 \$ \_\_\_\_\_

Long term indebtedness at 30 June 19... \$ \_\_\_\_\_

YEAR ENDED 30 JUNE 19...

Reserve Moneys		Balance	Income of Fund		Total
Name	Authority	1 July 19.... \$	Amount \$	Detail	

TOTAL

Reserve Moneys		Payments from Fund		Balance 30 June 19.....	Investment of Balance	
Name	Authority	Amount	Detail		Amount	Invested In
		\$			\$	

TOTAL

*Local Government (Accounting) Regulations*

## FORM 1 - SCHEDULE 22

MUNICIPALITY OF.....

TRUST FUND

YEAR ENDED 30 JUNE 19...

Trust Fund		Balance 1 July 19.... \$	Income of Fund		Total  \$
Name	Authority		Amount \$	Detail	
<hr/>					
<hr/>					
TOTAL					

Trust Fund		Payments from Fund		Balance 30 June 19.....	Investment of Balance	
Name	Authority	Amount \$	Detail	\$	Amount \$	Invested In
<hr/>						
<hr/>						
TOTAL						

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 23

MUNICIPALITY OF.....

GENERAL FUND

STATEMENT OF FIXED ASSETS AND SOURCES OF FINANCE

YEAR ENDED 30 JUNE 19...

Classification	Book Value as at 1 July 19....	Additions and Purchases for Year	Book Value of Assets sold in Year	Revaluation	Depreciation for Year
Land and Buildings					
Plant and Machinery					
Minor Plant					
Office Furniture and Equipment					
Other					
TOTAL					

Book Value as at 30 June 19.....	Profit/Loss on Assets sold	Source of Finance for Purchases and Additions			
		General Fund	Specific Purpose Grants	Loans	Other
TOTAL					

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 24

MUNICIPALITY OF.....

GENERAL FUND

STATEMENT OF SOURCES AND APPLICATION OF FUNDS

YEAR ENDED 30 JUNE 19...

\$ \$ \$

*Sources of Funds*

Surplus vide.....

Decrease in Net Current Assets

Sale of Assets -

Land and Buildings.....

Plant and Machinery.....

Minor Plant.....

Office Furniture and Equipment

Other (specify).....

Loan Funds.....

Expenses not involving use of  
Funds -

Depreciation.....

Bad Debts.....

Deficit on Sale of Assets.....

Other (specify).....

TOTAL SOURCES

Local Government (Accounting) Regulations

Form 1 - Schedule 24 (cont.)

	\$	\$	\$
<i>Application of Funds</i>			
Deficit vide.....			
Increase in Net Current Assets			
Purchase of Assets -			
Land and Buildings.....			
Plant and Machinery.....			
Minor Plant.....			
Office Furniture and Equipment			
Other (specify).....			
	_____		
Loan Redemption.....			
Appropriations to Reserves			
(specify).....			
Income not involving Receipt			
of Funds -			
Surplus on Sale of Assets...			
Other (specify).....		_____	_____
		_____	_____
TOTAL APPLICATIONS			_____
			_____
			_____

Local Government (Accounting) Regulations

FORM 1 - SCHEDULE 25

MUNICIPALITY OF.....

GENERAL FUND

FINANCIAL INVESTMENTS AND BANK BALANCES

AS AT 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		Financial Investments -
		Commonwealth Government
		Stocks and Bonds.....
		Securities of State Public
		Authorities.....
		Securities of Local
		Government Authorities..
		Deposits Short Term Money
		Market.....
		Other Investments (specify)
		TOTAL FINANCIAL INVESTMENTS
		Bank Balances.....
		Fixed Deposits.....
		Cash in Hand.....
		Cash at Bank.....
		Less Overdraft.....
		TOTAL BANK BALANCES
		TOTAL FINANCIAL INVESTMENTS AND BANK BALANCES

Local Government (Accounting) Regulations

FORM 2

Regulation 13(2)(a)

MUNICIPALITY OF.....

GENERAL FUND

SUMMARY OF ESTIMATED ANNUAL EXPENDITURE AND INCOME

YEAR ENDED 30 JUNE 19...

Previous Year \$	Schedule No.	Capital \$	Other \$	Total \$
------------------------	--------------	---------------	-------------	-------------

*The Estimated Expenditure*

General Administrative..  
General Public Services..  
Health Services.....  
Social Security and  
Welfare Services.....  
Housing and Community  
Services.....  
Recreation and Related  
Cultural Services.....  
Economic Services -  
Roads.....  
Plant and Machinery...  
Other.....  
Other Property and  
Services.....  
Miscellaneous Expenditure  
Indirect Expenditure....  
Appropriation to Reserves  
(specify).....  
Loan Repayments.....

TOTAL ESTIMATED EXPENDITURE

*The Estimated Income (Other than  
Rates)*

General Public Services..  
Health Services.....  
Social Security and  
Welfare Services.....  
Housing and Community  
Services.....  
Recreation and Related  
Cultural Services.....  
Economic Services -  
Roads.....  
Plant and Machinery...  
Other.....  
Other Property and  
Services.....

*Local Government (Accounting) Regulations*

FORM 2 (cont.)

Previous Year \$	Schedule No.	Capital \$	Other \$	Total \$
Miscellaneous Income....				
Indirect Expenditure				
Allocated.....				
Proposed Funding by Loan				
Borrowings.....				
TOTAL ESTIMATED INCOME				
(other than rates)....				
Total Estimated				
Expenditure.....				
Deduct Total Estimated				
Income				
(Other than Rates)....				
Excess of Estimated				
Expenditure over				
Income.....				
Add/Deduct Balance				
brought forward at				
1 July 19.....				
AMOUNT REQUIRED FROM				
RATES.....				

Laid before council and adopted at a meeting held on the.....  
day of....., 19...

.....  
Mayor

Local Government (Accounting) Regulations

FORM 3

MUNICIPALITY OF.....

GENERAL FUND

Regulation 14(1)(a)

STATEMENT OF BUDGET ESTIMATE COMPARISON  
FOR YEAR TO .....

Amount voted as per Estimate	Variation to Estimate	Revised Estimate	Actual Expenditure to Date
1	2	3	4

Expenditure

(Here set out the  
various function  
and activity  
headings contained  
in Schedules 4-16  
to Form 1)

Estimated Expenditure for Remain- der of Year	Estimated Total Expenditure for Year	Estimated Saving or Additional Amount Required
5	6	7

Expenditure

(Here set out the  
various function  
and activity  
headings contained  
in Schedules 4-16  
to Form 1)

*Local Government (Accounting) Regulations*

FORM 3 (cont.)

Budget Item	Income as per Estimate	Variation to Estimate	Revised Estimate	Actual Income to Date
	8	9	10	11
Income				
(Here set out the various function and activity heading contained in Schedules 3-16 to Form 1)				
	Estimated Income for Remainder of Year	Estimated Total Income for Year	Estimated Increase or Decrease	
	12	13	14	
Income				
(Here set out the various function and activity heading contained in Schedules 3-16 to Form 1)				

*Local Government (Accounting) Regulations*

FORM 3 (cont.)

SUMMARY	ESTIMATE \$	ACTUAL TO DATE \$
---------	----------------	----------------------

Estimated Total Expenditure for year (6)		
---	--	--

Estimated Total Income for year (13)		
---	--	--

Actual Surplus/Deficit brought forward at 1 July		
---	--	--

Estimated Surplus/Deficiency at 30 June		
--	--	--

Laid before council at a meeting held on the ..... day  
of ....., 19....

.....  
Mayor

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 1

MUNICIPALITY OF.....

Regulations 11(2)(b), (5),  
(6), (7), 12(c) and 13(6)

TRADING FUND

BALANCE SHEET

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		Current Assets -
		Cash on Hand.....
		Cash at Bank (excluding unspent loan moneys)....
		Short Term Investments.....
		Debtors -
		Rates.....
		Other (specify).....
		Stores, Materials and Loose Tools.....
		Prepayments.....
		Less Current Liabilities -
		Bank Overdraft.....
		Creditors.....
		Amounts Received in Advance.....
		Accrued Expenses.....
		Provisions (specify).....
		Net Current Assets.....
		Special Purpose Moneys -
		Unspent Loan Moneys.....
		Reserves.....
		Fixed Assets -
		Land and Buildings.....
		Plant and Machinery.....
		Minor Plant.....
		Office Furniture and Equipment.....
		Other (specify).....
		Deferred Assets (specify)...
		Total Assets Less Current Liabilities.....

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 1 (cont.)

Previous Year \$	Current Year \$	Item
		Deduct Deferred
		Liabilities -
		Loans.....
		Long Service Leave.....
		Less L.S.L. Reserve.....
		Other (specify).....
		Total Net Assets.....
		Net Assets are Balanced by -
		Municipal Account.....
		As at 1 July 19.....
		Add/Deduct Balance from
		Revenue Statement.....
		Add/Deduct Adjustments
		(specify).....
		Reserves (Excluding L.S.L.
		Reserve).....
		TOTAL.....

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 1 (cont.)

OFFICER'S STATEMENT

I,.....the clerk of the Municipality of.....do hereby state that the balance sheet of the municipality as at 30 June 19.... and the revenue statement together with supporting schedules numbered.....to.....inclusive and notes thereon for the year ended on the date mentioned are to the best of my knowledge and belief true and correct and in accordance with the books of account of the municipality and that the books of account and other accounting records are maintained in accordance with the *Local Government Act* and Regulations made thereunder.

...../...../.....  
Date

.....  
Clerk

---

AUDITOR'S REPORT

I,.....the auditor of the council of the Municipality of..... have examined the books, accounts and records of the municipality and the statements of account, being the balance sheet and revenue statement and forms numbered.....to.....inclusive and the notes thereon which form part of the statements, and in my opinion:

- (a) the prescribed accounting and other records 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 prescribed requirements; and

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 1 (cont.)

- (c) the statements are properly drawn up in accordance with prescribed requirements and are in agreement with the accounts and records so as to give a true and fair view of the financial affairs and results for the year ended 30 June, 19...

...../...../.....  
Date

.....  
Auditor

Laid before the council at the meeting held on.....

...../...../.....  
Date

.....  
Mayor

---

Local Government (Accounting) Regulations

FORM 4 - SCHEDULE 2

MUNICIPALITY OF.....

TRADING FUND

REVENUE STATEMENT

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
PART 1		
<i>Expenditure</i>		
ADMINISTRATIVE EXPENSES		
		Salaries.....
		Office Equipment Rental and Lease.....
		Long Service Leave.....
		Annual Leave.....
		Public Holidays.....
		Sick Leave.....
		Superannuation.....
		Less Employees' Contributions.....
		Advertising, Printing.... and Stationery.....
		Telephone.....
		Postage.....
		Maintenance of Office Equipment.....
		Payment or Contribution to Computer Bureau.....
		Audit Fees.....
		Bank Charges.....
		Insurance Premiums.....
		Legal Expenses.....
		Travelling Expenses.....
		Other (specify).....
OPERATIONAL EXPENSES		
		Wages.....
		Long Service Leave.....
		Annual Leave.....
		Public Holidays.....
		Sick Leave.....
		Staff Training Expenses..
		Superannuation.....
		Less Employees' Contributions.....
		Travelling Expenses.....
		Other (specify).....

Local Government (Accounting) Regulations

FORM 4 - SCHEDULE 2 (cont.)

Previous Year \$	Current Year \$	Item
FINANCIAL EXPENSES		
		Debt Servicing.....
		Interest on Overdraft....
		Interest on Loans.....
		Loan Redemption.....
		Other (specify).....
	\$	Appropriation to Reserves
TOTAL EXPENDITURE		
		Income.....
		Charges for Services.....
		Rates (specify).....
		Interest on Investments..
		Sale of Assets.....
		Operating Subsidies.....
		Transfer from Reserves...
		Other (specify).....
TOTAL INCOME.....		
Operating Surplus/Deficit transferred to Trading Account and carried forward to Part 2 of this Schedule		

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 2 (cont.)

REVENUE STATEMENT

Year		Expenditure	Schedule No.	Current Year	
DR \$	CR \$			DR \$	CR \$
PART 2					
Balance Transferred from Part 1 - Surplus/Deficit....					
Capital Expenditure					
Land and Buildings...					
Plant and Machinery..					
Minor Plant.....					
Office Furniture and Equipment.....					
Other (specify).....					
Loans used for Capital Expenditure as per Part 1 of this Schedule.....					
Loan Redemption.....					
Book value of assets sold.....					
Depreciation for year written back..					
Other (specify).....					
Surplus/Deficit for year carried down..					
Surplus/Deficit for year brought down..					
Surplus/Deficit for previous year brought forward....					
Surplus/Deficit carried forward....					

Local Government (Accounting) Regulations

FORM 4 - SCHEDULE 3

MUNICIPALITY OF.....

TRADING FUND

STATEMENT OF RATES LEVIED

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		Special Rates (specify)
		Less Rates Remitted -
		Pensioner Rates.....
		Other Rates (specify).....
		Government Subsidies Received
		in respect of -
		Pensioner Rates.....
		Other Rates (specify).....
		Discounts Allowed.....
		NET SPECIAL RATES
		Loan Rates.....
		Less Rates Remitted -
		Pensioner Rates.....
		Other Rates (specify).....
		Government Subsidies received
		in respect of -
		Pensioner Rates.....
		Other Rates (specify).....
		Discounts allowed.....
		NET LOAN RATES
		Local Rates (specify).....
		Less Rates Remitted -
		Pensioner Rates.....
		Other Rates (specify).....
		Government Subsidies received
		in respect of -
		Pensioner Rates.....
		Other Rates (specify).....
		Discounts Allowed.....
		NET LOCAL RATES
		Fines on Rates.....
		Less Fines Remitted.....

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 3 (cont)

Previous Year \$	Current Year \$	Item
		NET FINES ON RATES.....
		TOTAL RATES RECEIVABLE (Transferred to Revenue Account - Schedule 2 to Form 4).....
RATES RECONCILIATION		
1.		Arrears at Beginning of Year
2.		Gross Rates Receivable
		Less
		Remissions Allowed and other Reductions
3.		Pensioners
4.		Other Rates
		Government Subsidies
5.		Pensioners
6.		Other Rates
7.		Discounts
		Add
8.		Fines on Rates
9.		Total Rates Receivable for year (2 to 8 inclusive)
10.		Total Accrued due (1 plus 9)
11.		Less Cash Collections
12.		Arrears at End of Year (10 less 11)

Local Government (Accounting) Regulations

FORM 4 - SCHEDULE 4

MUNICIPALITY OF.....

TRADING FUND

SPECIAL/LOCAL/LOAN STATEMENT OF TRANSACTIONS

YEAR ENDED 30 JUNE 19...

Previous Year \$	Schedule No.	Current Year \$
Balance 1 July 19.....		
Income -		
Rates (specify).....		
Other (specify).....		
TOTAL MONEYS AVAILABLE.....		\$
Expenditure -		
On purpose for which rate is raised (specify by activity)		
Interest on Loans.....		
Repayment of Principal.....		
Other (specify).....		
		\$
Purchase of Assets (specify by activity).....		
TOTAL EXPENDITURE.....		\$
BALANCE of unspent moneys at 30 June 19.....		

Complete a separate statement for each type of rate

FORM 4 - SCHEDULE 5

MUNICIPALITY OF .....

TRADING FUND

LOAN TRANSACTIONS

YEAR ENDED 30 JUNE 19...

Previous Year \$	Schedule No.	Current Expend. \$	New Fixed Assets \$	Purchase of Land and Second- hand Assets	Debt Redemption	TOTAL
Balance of Unspent Loan Moneys at 1 July 19.....						
Loan raised during year -						
Source -						
Commonwealth Government.....						
Territory Government.....						
Public Subscription.....						
Financial Institutions.....						
Bank Overdraft.....						
Other (specify).....						
TOTAL LOAN MONIES AVAILABLE						
From which expenditure was (specify by function)						
TOTAL EXPENDITURE.....						

FORM 4 - SCHEDULE 5 (cont.)

Local Government (Accounting) Regulations

Previous Year \$	Schedule No.	Current Expend. \$	New Fixed Assets \$	Purchase of Land and Second- hand Assets	Debt Redemption	TOTAL
UNSPENT LOAN MONIES.....						
Less -						
Loan Funds surplus to requirements transferred -						
Loan Redemption Reserve.....						
Repaid to Lending Authority...						
BALANCE OF UNSPENT LOAN MONEYS						
AT 30 JUNE 19.....						

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 6

MUNICIPALITY OF.....

TRADING FUND

STATEMENT OF LOAN LIABILITY AS AT 30 JUNE 19....

Lending Authority	Purpose of Loan	Date Received	Loan Period (years)	Frequency of Repay's	Amount of Loan	Rate of interest %	Balance of Loan 1 July 19.....
					\$		\$
TOTAL							

Amount Received During Year	Principal Repaid During Year	Balance of Loan 30 June 19.....	Interest paid During Year	Transfer to Reserve Fund During Year	Princ. Repaid from Res. Fund During Year	Loan Redemption Res. Balance 30 June 19.....
\$	\$	\$	\$	\$	\$	\$

TOTAL

**Notes**

Overdraft at 30 June 19... \$ \_\_\_\_\_

Overdraft limit pursuant to section 238 \$ \_\_\_\_\_

Borrowing limit pursuant to section 247 \$ \_\_\_\_\_

Ordinary loans raised pursuant to section 244 \$ \_\_\_\_\_

Renewal loans raised pursuant to section 242 \$ \_\_\_\_\_

Long term indebtedness at 30 June 19... \$ \_\_\_\_\_

### Local Government (Accounting) Regulations

## FORM 4 - SCHEDULE 7

MUNICIPALITY OF .....

## TRADING FUND

## RESERVE MONEYS

YEAR ENDED 30 JUNE 19...

<u>Reserve Moneys</u>		<u>Balance 1 July 19.... \$</u>	<u>Income of Fund</u>		<u>Total</u>
Name	Authority		Amount \$	Detail	\$
<hr/>					
TOTAL					

[illegible]

*Local Government (Accounting) Regulations*

FORM 4 - SCHEDULE 8

MUNICIPALITY OF.....

TRADING FUND

STATEMENT OF FIXED ASSETS AND SOURCES OF FINANCE

YEAR ENDED 30 JUNE 19...

Classification	Book Value as at 1 July 19....	Additions and Purchases for Year	Book Value of Assets Sold in Year	Revaluation	Depreciation for Year
Land and Buildings					
Plant and Machinery					
Minor Plant					
Office Furniture and Equipment					
Other (specify)					

Classification	Book Value as at 30 June 19....	Profit/Loss on Assets Sold	Source of Finance for Purchases and Additions			
			General Fund	Specific Purpose Grants	Loans	Other
Land and Buildings						
Plant and Machinery						
Minor Plant						
Office Furniture and Equipment						
Other (specify)						

Local Government (Accounting) Regulations

FORM 4 - SCHEDULE 9

MUNICIPALITY OF.....

TRADING FUND

STATEMENT OF SOURCES AND APPLICATION OF FUNDS

YEAR ENDED 30 JUNE 19...

	\$	\$	\$
<i>Sources of Funds</i>			
Surplus .....			
Decrease in Net Current Assets....			
Sale of Assets -			
Land and Buildings.....			
Plant and Machinery.....			
Minor Plant.....			
Office Furniture and			
Equipment.....			
Other (specify).....			
Loan Funds.....			
Expenses not involving use of			
Funds -			
Depreciation.....			
Provision for Bad Debts.....			
Deficit on Sale of Assets.....			
Other (specify).....			
TOTAL SOURCES.....			

Local Government (Accounting) Regulations

Form 4 - Schedule 9 (cont.)

	\$	\$	\$
<i>Application of Funds</i>			
Deficit.....			
Increase in Net Current Assets			
Purchase of Assets -			
Land and Buildings.....			
Plant and Machinery.....			
Minor Plant.....			
Office Furniture and			
Equipment.....			
Other (specify).....			
Loan Redemption.....			
Appropriations to Reserves			
(specify).....			
Income not involving Receipt			
of Funds -			
Surplus on Sale of Assets.....			
Other (specify).....			
TOTAL APPLICATIONS.....			

Local Government (Accounting) Regulations

FORM 4 - SCHEDULE 10

MUNICIPALITY OF.....

TRADING FUND

FINANCIAL INVESTMENTS AND BANK BALANCES

YEAR ENDED 30 JUNE 19...

Previous Year \$	Current Year \$	Item
		Financial Investments -
		Commonwealth Government
		Stocks and Bonds.....
		Securities of State Public
		Authorities.....
		Securities of Local
		Government Authorities..
		Deposits Short Term Money
		Market.....
		Other Investments (specify).
		TOTAL FINANCIAL INVESTMENTS
		Bank Balances.....
		Fixed Deposits.....
		Cash in Hand.....
		Cash at Bank.....
		Less Overdraft.....
		TOTAL BANK BALANCES.....
		TOTAL FINANCIAL INVESTMENTS
		AND BANK BALANCES.....

Local Government (Accounting) Regulations

FORM 5

MUNICIPALITY OF.....

Regulation 13(2)(b) and (6)

TRADING FUND

SUMMARY OF ESTIMATED ANNUAL INCOME AND EXPENDITURE

YEAR ENDED 30 JUNE 19...

Previous  
Year  
\$

Current Year  
\$

*Expenditure Estimates*

CAPITAL

Land and Buildings.....  
Plant and Machinery.....  
Minor Plant.....  
Office Furniture and Equipment.....

ADMINISTRATIVE EXPENSES

Salaries.....  
Office Equipment Rental and Lease....  
Long Service Leave.....  
Annual Leave.....  
Public Holidays.....  
Sick Leave.....  
Superannuation.....  
Less Employees' Contributions.....  
Advertising, Printing and Stationery.  
Telephone.....  
Postage.....  
Maintenance of Office Equipment.....  
Payment or Contribution to Computer  
Bureau.....  
Audit Fees.....  
Bank Charges.....  
Insurance Premiums.....  
Legal Expenses.....  
Travelling Expenses.....  
Other (specify).....

OPERATIONAL EXPENSES

Wages.....  
Long Service Leave.....  
Annual Leave.....  
Public Holidays.....  
Sick Leave.....  
Staff Training Expenses.....  
Superannuation.....  
Less Employees' Contributions.....

*Local Government (Accounting) Regulations*

FORM 5 (cont.)

Previous  
Year  
\$

Current Year  
\$

Travelling Expenses.....  
Other (specify).....

FINANCIAL EXPENSES

Debt Servicing.....  
Interest on Overdraft.....  
Interest on Loans.....  
Loan Redemption.....  
Other (specify).....  
Appropriation to Reserves.....

TOTAL ESTIMATED EXPENDITURE.....

*Income Estimates*

Charges for Services.....  
Rates (specify).....

Interest on Investments.....

Sale of Assets.....

Operating Subsidies.....

Transfer from Reserves.....

Loan Funds.....

Other (specify).....

TOTAL ESTIMATED INCOME

SURPLUS/DEFICIT FOR PREVIOUS YEAR  
BROUGHT FORWARD

ESTIMATED SURPLUS/DEFICIT

Set out details of proposed fees, charges and rates compared with those applying at 30 June 19...

Laid before council and adopted at a meeting held on the.....day of....., 19...

.....  
Mayor

*Local Government (Accounting) Regulations*

FORM 6

MUNICIPALITY OF.....

Regulation 14(1)(b)

STATEMENT OF BUDGET ESTIMATE COMPARISON FOR YEAR TO .....

	Amount voted as per Estimate	Variation to Estimate	Revised Estimate	Actual Expenditure to date
	(1)	(2)	(3)	(4)
<b>CAPITAL</b>				
Land and Buildings.....				
Plant and Machinery.....				
Minor Plant.....				
Office Equipment and Furniture.....				
<b>ADMINISTRATIVE EXPENSES</b>				
Salaries.....				
Office Equipment Rental and Lease.....				
Long Service Leave.....				
Annual Leave.....				
Public Holidays.....				
Sick Leave.....				
Superannuation.....				
Less Employees' Contributions.....				
Advertising, Printing and Stationery.....				
Telephone.....				
Postage.....				
Maintenance of Office Equipment.....				
Payment or Contribution to Computer Bureau.....				
Audit Fees.....				
Bank Charges.....				
Insurance Premiums.....				
Legal Expenses.....				
Travelling Expenses.....				
Other (specify).....				
<b>OPERATIONAL EXPENSES</b>				
Wages.....				
Long Service Leave.....				
Annual Leave.....				
Public Holidays.....				
Sick Leave.....				
Staff Training Expenses....				

*Local Government (Accounting) Regulations*

FORM 6 (cont.)

	Estimated Expenditure for Remainder of Year	Estimated Total Expenditure for Year	Estimated Saving or Additional Amount Required
	(5)	(6)	(7)
Superannuation.....			
Less Employees' Contributions.....			
Travelling.....			
Other (specify).....			
<b>FINANCIAL EXPENSES</b>			
Debt Servicing.....			
Interest on Overdraft.....			
Interest on Loans.....			
Loan Redemption.....			
Other (specify).....			
Appropriation to Reserves..			
<b>TOTAL</b>			
<b>CAPITAL</b>			
Land and Buildings.....			
Plant and Machinery.....			
Minor Plant.....			
Office Equipment and Furniture.....			
<b>ADMINISTRATIVE EXPENSES</b>			
Salaries.....			
Office Equipment Rental and Lease.....			
Long Service Leave.....			
Annual Leave.....			
Public Holidays.....			
Sick Leave.....			
Superannuation.....			
Less Employees' Contributions.....			
Advertising, Printing and Stationery.....			
Telephone.....			
Postage.....			
Maintenance of Office Equipment.....			

*Local Government (Accounting) Regulations*

FORM 6 (cont.)

	Income as per Estimates	Variation to Estimates	Revised Estimate	Actual Income to date
	(8)	(9)	(10)	(11)
Payment or Contribution to Computer Bureau.....				
Audit Fees.....				
Bank Charges.....				
Insurance Premiums.....				
Legal Expenses.....				
Travelling Expenses.....				
Other (specify).....				
 OPERATIONAL EXPENSES				
Wages.....				
Long Service Leave.....				
Annual Leave.....				
Public Holidays.....				
Sick Leave.....				
Staff Training Expenses....				
Superannuation.....				
Less Employees' Contributions.....				
Travelling Expenses.....				
Other (specify).....				
 FINANCIAL EXPENSES				
Debt Servicing.....				
Interest on Overdraft.....				
Interest on Loans.....				
Loan Redemption.....				
Other (specify).....				
 Appropriation to Reserves..				
 TOTAL				
 Income.....				
Charges for Services.....				
Rates (specify).....				
Interest on Investments....				
Sale of Assets.....				
Operating Subsidies.....				
Transfer from Reserves.....				

*Local Government (Accounting) Regulations*

FORM 6 (cont.)

	Estimated Income for Remainder of Year	Estimated Total Income For Year	Estimated Increase or Decrease
	(12)	(13)	(14)
Loan Funds.....			
Other (specify).....			
TOTAL			
Income.....			
Charges for Services.....			
Rates (specify).....			
Interest on Investments....			
Sale of Assets.....			
Operating Subsidies.....			
Transfer from Reserves.....			
Loan Funds.....			
Other (specify).....			
TOTAL			

SUMMARY

	Estimate \$	Actual \$
Estimated Total Expenditure for year (6)		
Estimated Total Income for year (13)		
Actual Surplus/Deficit brought forward at 1 July		
Estimated Surplus/Deficit at 30 June		
Laid before council at a meeting held on the.....day of....., 19...		
	.....	
	Mayor	

Local Government (Accounting) Regulations

FORM 7

MUNICIPALITY OF.....

Regulation 17

FORM OF MONTHLY FINANCIAL REPORT

STATEMENT OF.....FUND      BANK BALANCES AS AT....../...../....  
FUND

Credit Balance - Cash Account as at.../.../...      \$\_\_\_\_\_

Add: Receipts for period ended.../.../.....

(a) Rates..... \$  
(b) Other (specify)..... \$\_\_\_\_\_

Deduct:

(a) Payments made since last meeting  
subject to confirmation..... \$  
(b) Accounts now presented for approval  
to pay..... \$\_\_\_\_\_ \$\_\_\_\_\_

Credit Balance after payment of Accounts...      \$\_\_\_\_\_

Add: Cash held other than in bank current  
account -

Fixed Deposits..... \$  
Commonwealth Government Stocks and Bonds \$  
Securities of State Public Authorities.. \$  
Deposits with Short Term Money Market... \$  
Other (specify)..... \$\_\_\_\_\_ \$\_\_\_\_\_

TOTAL \$

Limit of overdraft arranged with bank..... \$\_\_\_\_\_

Limit of overdraft as authorized by  
Auditor's certificate dated.../.../..... \$\_\_\_\_\_

Note: (1) If the bank current account is over-  
drawn alter this Form to agree with the  
facts.

(2) A separate statement is to be prepared  
for the General Fund, each Trading Fund,  
the Trust Fund and Loan Moneys.

*Local Government (Accounting) Regulations*

FORM 8

Regulation 45

A council shall maintain the following registers:

*Land Building and Leases Register*

- (i) Location of property
- (ii) Description of property and improvements
- (iii) Title deed reference
- (iv) Vendor's name and address
- (v) Date of purchases
- (vi) Purchase price
- (vii) Date of details of improvements
- (viii) Value of improvements
- (ix) Date of revaluations
- (x) Details of revaluations
- (xi) Book value at end of each financial year
- (xii) Sale proceeds
- (xiii) Surplus/Deficit on disposal
- (xiv) Date of disposal
- (xv) Date of lease
- (xvi) Lessee - Name and address
- (xvii) Term of lease
- (xviii) Rental details
- (xix) Date of expiry of lease
- (xx) Remarks on lease clauses
- (xxi) Minute Book references in respect of -
  - (a) Purchase of property
  - (b) Improvements
  - (c) Revaluations
  - (d) Sale of property
  - (e) Leases
- (xxii) Status of land

Where a council so resolves, it may maintain separate registers for -

Land  
Buildings  
Leases

provided that the information is entered on the relevant separate register.

*Plant and Machinery and Minor Plant Register*

To record for each item -

- (i) Description and serial number
- (ii) Purchase price (gross)
- (iii) Asset value as per General Ledger
- (iv) Annual depreciation
- (v) Book value at end of each financial year
- (vi) Depreciation method
- (vii) Sale proceeds
- (viii) Surplus/Deficit on disposal

*Local Government (Accounting) Regulations*

FORM 8 (cont.)

*Office Furniture and Equipment Register*

To record for each asset or for each type of asset -

- (i) Description
- (ii) Purchase price (gross)
- (iii) Asset value as per General Ledger
- (iv) Annual depreciation
- (v) Book value at end of each financial year
- (vi) Depreciation method
- (vii) Sale proceeds
- (viii) Surplus/Deficit on disposal
- (ix) Date of disposal
- (x) Location of asset

*Licences Issued Register*

To record for each type of licence -

- (i) Licensee
- (ii) Date of issue
- (iii) Term of licence
- (iv) Licence fee
- (v) Particulars of licence
- (vi) Remarks
- (vii) Minute Book reference (if possible)

*Insurance Register*

To record for each policy of insurance taken out by council -

- (i) Name of insurer
- (ii) Date of policy
- (iii) Number of policy
- (iv) Insured interest
- (v) Amount of cover
- (vi) Amount of premium
- (vii) Expiry date
- (viii) Remarks

*Register of Accountable Documents including Cheques,  
Order Books, Receipt Books, Licences and Invoices*

To record -

- (i) Date of receipt of stationery
- (ii) Number received
- (iii) Serial numbers
- (iv) To whom issued
- (v) Authority for issue
- (vi) Signature of persons to whom issued
- (vii) Record of return

*Local Government (Accounting) Regulations*

FORM 8 (cont.)

*Personnel Register*

To record -

- (i) Employee's name and address
- (ii) Date of birth
- (iii) Date of commencement of employment
- (iv) Date of cessation of employment
- (v) Award classification
- (vi) Next of kin
- (vii) Qualifications
- (viii) Training courses undertaken
- (ix) Previous employment with Local Government Authorities -
  - (a) Council
  - (b) Date commenced
  - (c) Date terminated
  - (d) Leave entitlements transferred from previous employer
  - (e) Salary at date of termination with previous employer
- (x) Subsequent employment with Local Government Authorities -
  - (a) Amount due to subsequent employer
  - (b) Amount paid
  - (c) Date paid
  - (d) Balance due
  - (e) Date paid
- (xi) Recreation and Special Leave Record
  - (a) Leave entitlement
  - (b) Leave taken
  - (c) Balance period
  - (d) Remarks
- (xii) Sick Leave Record
  - (a) Leave entitlement
  - (b) Leave taken
  - (c) Balance period
  - (d) Remarks
- (xiii) Long Service Leave Record
  - (a) Leave entitlement
  - (b) Leave taken
  - (c) Balance period
  - (d) Remarks
  - (e) Amount due from previous council-employers Council
  - Amount due
  - When paid

## *Local Government (Accounting) Regulations*

### *FORM 8 (cont.)*

#### *Contracts Register*

To record for each contract, excluding contracts for debenture loan borrowings by council -

- (i) Contractor
- (ii) Nature of contract
- (iii) Minute Book reference
- (iv) Date accepted
- (v) Completion date per contract
- (vi) Actual completion date
- (vii) Contract price
- (viii) Detail of payment
- (ix) Insurance
- (x) Adjustments to contract price (Give Minute Book references)
- (xi) Details of deposit
- (xii) Summary of payments made and balance due

#### *Debentures Issued and Mortgage Register*

To record for each debenture/mortgage issued by council -

- (i) Series and number of debenture
- (ii) Date of issue
- (iii) Name of person issued to
- (iv) Amount of principal
- (v) Rate of interest
- (vi) Security for loan

If loan is repayable by periodical instalments of Principal and Interest -

- (vii) Amount of periodic instalments
- (viii) Date of payment of periodic instalments
- (ix) Principal outstanding after payment at each instalment
- (x) Portion of periodic instalment applied to interest
- (xi) Portion of periodic instalment applied to principal

#### *Streets and Road Register*

To record for each public street or road under the care and control of council -

- (i) Name or number
- (ii) Situation
- (iii) Approximate extent
- (iv) Approximate width of roadways and water-tables and footways
- (v) Functional classification
- (vi) Distance sealed

*Local Government (Accounting) Regulations*

FORM 8 (cont.)

*Register of Property Hiring*

- (i) Date of hiring
- (ii) Hirer's name and address
- (iii) Details (whole or portion of property)
- (iv) Hours of hiring
- (v) Hire charge
- (vi) Receipt Number

*Accountable Forms*

- (i) Description of form
- (ii) Date of issue/receipt
- (iii) Serial numbers of form/book
- (iv) Provision for certificate of regular check
- (v) Estimated recorder quantity and level

*Advances Register*

- (i) Date advance approved
- (ii) Reference to council minute
- (iii) Amount of advance
- (iv) Advance holder
- (v) Purpose of advance
- (vi) Date of cessation of advance

*Plant and Machinery Hire Charges*

- (i) Description of plant/machinery
- (ii) Approved hire rate
- (iii) Date rate was approved

*Property and Moneys Written Off*

- (i) Description of item
- (ii) Reason for write off
- (iii) Reference to council minute approving
- (iv) Signature of responsible officer actioning
- (v) Date of write off
- (vi) Account charged
- (vii) Treatment of written off item

*Tenders Received*

- (i) Description of contract
- (ii) Date of opening
- (iii) Tendering firm
- (iv) Tender offer
- (v) Signature of officers opening tender
- (vi) Interest rate
- (vii) Residual value
- (viii) Repayments
- (ix) Reference to council resolution

*Local Government (Accounting) Regulations*

FORM 8 (cont.)

*Register of Sealed Documents*

- (i) Description of document
- (ii) Location of document
- (iii) Officer responsible for document
- (iv) Signature of responsible officer

*Gifts/Grants/Loans or Bequeaths*

- (i) Description of assets
  - (ii) Mode of custom
  - (iii) Grantor
  - (iv) Location of asset
  - (v) Condition on receipt
  - (vi) Special conditions
- 

FORM 9

Regulation 46(a)

NORTHERN TERRITORY OF AUSTRALIA

*Local Government Act*

Section 260

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  
....., and 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.....

*Local Government (Accounting) Regulations*

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 authorizing the said seal to be so affixed, passed on the.....day of....., 19...

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*

FORM 10

Regulation 46(b)

NORTHERN TERRITORY OF AUSTRALIA

*Local Government Act*

Section 260

Local Government Regulations

BOND

Municipality of.....

Bond No.....

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

Date of Minister's approval of loan.....

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

The council of the Municipality of....., in consideration of the sum of.....dollars (\$.....) paid to it by....., of....., hereby binds itself and its successors to pay to the said ..... his executors, administrators or assigns/the said council, its successors or assigns the sum of.....dollars (\$.....).

The condition of the above obligation is that if the said council shall pay to the said....., his executors, administrator or assigns/the said council, its successors or assigns on or before the.....day of....., 19... principal sum of.....dollars (\$.....) together with interest for the same at the rate of.....dollars % per annum payable 6 monthly on the.....day of .....and the.....day of then the obligation is to become void, otherwise to remain in full force.

Given under the common seal of the council on the .....day of ..... in pursuance of a resolution of the council authorizing the said seal to be so affixed, passed on.....

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

[Common Seal]

.....  
Mayor

.....  
Clerk

*Local Government (Accounting) Regulations*

FORM 11

Regulation 46(d)

NORTHERN TERRITORY OF AUSTRALIA

*Local Government Act*

Section 293

Local Government Regulations

NOTICE OF SURCHARGE

Mr.....

I hereby notify you that, under section 292 of the *Local Government Act* I have surcharged against you the sum of.....for reasons set out hereunder.

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

.....  
Inspector of Local Government Accounts

FORM 12

Regulation 46(e)

NORTHERN TERRITORY OF AUSTRALIA

*Local Government Act*

Section 298

Local Government Regulations

SUMMONS

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

Pursuant to section 298 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 this ..... day of ..... , 19...

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

*Local Government (Accounting) Regulations*

FORM 13

Regulation 46(f)

NORTHERN TERRITORY OF AUSTRALIA

*Local Government Act*

Section 150(a)(i)

Local Government Regulations

APPLICATION TO HAVE NAME ENTERED IN A RATE BOOK AS  
THE OWNER OR OCCUPIER OF RATABLE LAND

The Clerk,

Municipality of.....

I,.....of.....,  
being the owner/occupier of the ratable land described in  
the statement of particulars attached to this application  
hereby apply to have my name entered in the rate book of  
the municipality as the owner/occupier of that land.

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

.....  
Applicant

STATEMENT

Particulars relating to the ratable land in respect  
of which the application is made.

Lot No..... Town of.....  
or Portion No..... Hundred of.....

Previous owner (if applicant claims to be owner)  
Previous occupier (if applicant claims to be occupier)  
Previous owner (if applicant claims to be occupier)  
Previous occupier (if applicant claims to be owner)

---

Local Government (Accounting) Regulations

FORM 14

Regulation 46(g)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 150(b)(ii)

Local Government Regulations

APPLICATION TO HAVE NAME REMOVED FROM RATE BOOK

The Clerk,

Municipality of.....

I,.....of.....,  
being the person whose name is now entered in the rate  
book of the municipality as the owner/occupier of the  
ratable land described in the statement of particulars  
attached to this application, and having paid all rates  
for which I am liable as owner/occupier of that land,  
hereby apply to have my name removed from that rate book  
as owner/occupier of that ratable land.

The name of the new owner/occupier of that land is  
....., and his address  
is.....

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

.....  
Applicant

STATEMENT

Particulars relating to the ratable land in respect  
of which the application is made.

Lot No..... Town of.....  
or Portion No..... Hundred of.....

*Local Government (Accounting) Regulations*

FORM 15

Regulation 46(h)

NORTHERN TERRITORY OF AUSTRALIA

*Local Government Act*

Section 171(1)

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

FORM 16

Regulation 46(j)

NORTHERN TERRITORY OF AUSTRALIA

Local Government Act

Section 171(1)

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

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

Local Government (Accounting) Regulations

FORM 17

Regulation 46(k)

NORTHERN TERRITORY OF AUSTRALIA

APPLICATION - RENEWAL LOAN, ORDINARY LOAN,  
LOCAL GOVERNMENT ACT - SECTION 235

.....FUND

- (1) The.....Council hereby makes application for the approval of the Minister to its borrowing by way of \*renewal loan/ordinary loan, the sum of .....
- + (2) Purpose:.....
- + (3) Term:.....
- + (4) Amount of each instalment: \$.....
- + (5) Rate of Interest:.....
- + (6) Terms of Repayment:.....
- (7) Lender:.....
- (8) The Council hereby seeks permission to refrain from levying a loan rate (Section 163(4)). Loan repayments will be met from the above-mentioned Fund.
- (9) In respect of the works mentioned in clause 2 the following supporting documents are attached:
- (a) Detailed Description
- (b) Plans and Specifications
- (10) Amount outstanding on all loan and time payment liabilities of the above-mentioned Fund:
- \$.....
- (11) Amount declared under section 248: \$.....
- (12) Yearly payments for instalments and Sinking Fund Contributions on above-mentioned Fund:
- \$.....
- (13) Unimproved Capital Value of all ratable land in the municipality:
- \$.....

- \* Delete where inapplicable
- + Please refer to notes overleaf

*Local Government (Accounting) Regulations*

FORM 17 (cont.)

- (14) We, the undersigned, certify that this application was authorized 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.

..... Mayor

..... Town Clerk

Permission granted pursuant to Section 235(2)  
of the *Local Government Act*.

..... Minister

Permission granted pursuant to Section 163(4)  
of the *Local Government Act*.

..... Minister

---

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

- (2) Purpose to be stated in terms of section 242 or 244 of the *Local Government Act*.
- (3) Number of years to be shown.
- (4) Where instalments are of differing amounts, please detail computation.
- (5) To be within approved rates as set by the Australian Loan Council.
- (6) Terms of repayment to be stated in terms of section 236 of the *Local Government Act*.
- (8) If not applicable, this clause to be deleted and initialled by Mayor and Town Clerk.
- 
-

