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[1965

LOCAL GOVERNMENT ACT, 1960.

Accounting Directions.

I, **LESLIE ARTHUR LOGAN**, being the Minister charged for the time being with the Administration of the Local Government Act, 1960, acting under the powers conferred upon me by the said Act, do hereby direct that—

- (a) the manner and form in which councils shall keep the books, accounts, and records;
- (b) the preparation of the annual statement or summary of each council; and
- (c) the methods to be followed and observed in order that the books may be so kept and the statements so prepared;

shall be in accordance with the provisions set forth in the directions shown in the schedule hereto.

The Local Government Accounting Directions, 1961, gazetted on 28th April, 1961, are hereby revoked.

Dated 13th May, 1965.

L. A. LOGAN.

Schedule.

Citation.

1. These directions may be cited as "The Local Government Accounting Directions 1965."

Annual Statements—Form.

2. (1) Not later than the 9th day of September in each year the clerk shall prepare Annual Statements of Account as at the 30th day of June last preceding, comprising—

- (a) a statement of receipts and payments;
- (b) an adjustment account, for closing off revenue accounts;
- (c) a balance sheet; and
- (d) supporting statements;

in forms prescribed in these directions, and numbered forms 6 to 15 respectively, and shall, by writing, notify the auditor as soon as is practicable thereafter that the books and accounts are ready to be audited.

- (2) A Council may prepare such other statements as it deems necessary.

- (3) The clerk shall append to the statements of account and sign a declaration as follows:—

City, Town or Shire of.....

Clerk's Declaration.

The statements of accounts of the abovenamed City, Town or Shire, attached hereto, cover the period commencing on..... and ending on..... and are as follows:—

*
*
*

They are declared by me to be correct, and to correspond with the books of accounts, vouchers, and documents in connection therewith.

Signature.....
Town or Shire Clerk.

Date.....

(4) He shall then submit such statements of account to the mayor or president who shall append thereto and sign a reference in the following form:—

Referred to the auditor.

Signature.....
Mayor or President.

Date.....

(5) The statements of accounts and the balance sheets aforesaid, duly audited and bearing the auditor's certificate in accordance with section 630 (3) of the Local Government Act, 1960, shall be laid before the first meeting of the Council held after the audit is completed.

Accounting System.

3. (1) In order to prepare the adjustment account and balance sheet referred to in clause 2 of these directions, each Council shall keep double entry accounts upon an income and expenditure basis.

(2) With the approval of the Minister the system of full double entry accounting may be suitably modified to meet the requirements of the Council of the Municipality, provided that, as modified, it will enable the Council to prepare the statements required by these directions.

4. (1) The budgets required to be prepared by section 547 of the Act shall be prepared on a receipts and payments basis, in accordance with the forms prescribed in these directions and numbered forms 1 to 5 respectively. Receipts and Expenditure of a capital nature should be clearly distinguished. Where differential rates are levied, the particular works or services for which the additional rate is imposed, must be clearly shown at the foot of the budget.

(2) A copy of each budget shall, within one month of its adoption by the Council, be sent by the clerk to—

- (a) the Department of Local Government; and
- (b) the Department of Public Health.

Monthly Statements.

5. The monthly statement required by section 628 to be placed before the Council once in every month, shall be prepared on the basis of receipts and payments, in the forms prescribed in these directions and numbered forms 16 and 17.

Books of Account and Accounting Procedures.

6. (1) Each Council shall use a suitable form of—

- (a) Cash Book—which may be divided into a receipts cash book and a payments cash book;
- (b) Ledger;
- (c) Journal;
- (d) such other books as may be deemed necessary or are prescribed by these directions.

* Note.—Insert here list of funds and accounts attached.

(2) Unless the Minister otherwise approves, costing records or separate and accurate cost accounts shall be kept by each Council. The total expenditure on works as shown in the accounts of the works cost ledger shall be listed and balanced at least once each half-year with the relative accounts in the general ledger.

(3) The cash book for each fund shall be reconciled with the bank pass book or statements monthly, and the reconciliation statement entered in the cash book. Where separate receipts and payments cash books are kept, the reconciliation statement shall be entered in the receipts cash book.

(4) Each item of receipt and of expenditure shall be posted to an appropriate account in the ledger.

(5) Accounts for overhead expenses on public works, such as salaries of separate engineering and gardening staffs, engineering office and technical staff, superannuation payments, pay roll tax, sick and holiday pay, etc. on works shall as far as practicable, be allocated to the works carried out during the year. The statement of receipts and payments shall show separate items, and the amount allocated to the works.

(6) Plant operation costs shall show in detail in the statement of receipts and payments, together with the amount allocated to works. Allocation to works shall be on the basis of the hours for which each machine has been employed. To preserve the statement as a true statement of receipts and payments, the allocation to works should as far as practicable, absorb all the charges which could reasonably be charged to the works carried out in the year, but nothing more. Semi-capital expenditure, such as complete reconditioning, should be left unallocated. Any amount over-allocated should be made a deduction from the total payments.

(7) Depreciation shall not show in the statement of receipts and payments other than as a transfer to a depreciation, or renewal and replacements reserve fund. It shall be debited to the adjustment account as a separate expenditure, and not allocated to the works and accounts upon which it is deemed to have been a charge. In the cost accounts or costing records, depreciation may be included to show the total cost.

(7A) Materials and stores purchased should be debited direct to the works involved, in cases where this is possible. Stores taken into store should be allocated as used. Where possible, all stores allocated for the year should be paid for, so that the amount of stores under or over-allocated is as low as possible. Any over-allocation should be deducted from the total expenditure. Stores received, but not allocated, should, where practicable, be paid for in the following year. A Council should not carry excessive quantities of stores.

(8) Expenditure on roads, and also on reserves shall not be regarded as producing an asset, irrespective of whether the expenditure is from revenue or loan funds. In all cases this expenditure shall be debited to adjustment account. Buildings and other fixed improvements on roads and reserves shall be treated as assets if the amount involved is large enough to warrant this treatment.

(9) Cash received in advance for private works shall be paid to Trust Account and recouped to Municipal Fund when the work is completed. Separate ledger accounts shall be kept for each of such works. In the statement of receipts and payments, private works must be grouped under main headings. Plant hire, for plant used on private works, shall be charged against the particular work and shown separately in the statement of receipts and payments. Private works not prepaid may be charged through the Municipal Fund.

(10) Plant hire for the use of the Council's own plant shall not be debited against loan works, but all plant operating costs should be so charged.

(11) The total amount of the rates levied shall be debited to "Sundry Debtors for Rates" and credited to "Rates Account." Rates written off, reductions on appeal, and discounts allowed, shall be credited to "Sundry Debtors for Rates" and debited to "Rates Account."

(12) a register of hall hirings shall be used to raise all debits for hall hire, and a register of leases shall be used to raise the debits for rent of buildings, reserves, etc.

(13) Contributions by a Council to the Central Road Trust Fund shall be debited to a ledger account under that name. Receipts from that fund are in trust for road works or purchase of road making plant. If not spent during the year, the amount in hand at 30th June should be transferred into Trust or a reserve Fund for Central Road Trust purposes.

Expenditure from Central Road Trust Fund should be included in the Receipts and Payments statements in the particular classification, of Road Construction, Road Maintenance or Plant Purchased. Form 6B should indicate the proportion of these items met from the various sources of funds.

(14) In country districts, 75% of the Base Year figure for license collections must be spent on roads, purchasing road making plant, or repayment of principal on loans raised for the purpose, while in the metropolitan area the whole of the traffic license fees must be spent on roads or purchasing road making plant. Any sums unspent at 30th June should be transferred into Trust or a Reserve Fund, for road works or road making plant.

(15) Asset accounts shall be opened for items such as halls, buildings, and for fencing, water reticulation on reserves, etc., street seats, bus shelters, plant tools, beach change rooms, toilet blocks and other items, if the expenditure is large enough to warrant this treatment.

(16) The administrative charges shall be divided into two sections, one incorporating the whole of the administrative expenses apart from those concerned with membership, and the other incorporating all expenses connected with the members, their election, travelling and other allowances, entertainment expenses, etc. The share of pay roll tax, superannuation, and similar costs appropriate to the share of salaries, etc., for the staff, shall be debited as administrative costs.

No portion of the general administrative costs shall be allocated to works in any way, the only debits to these being the expenditure actually incurred in carrying out those works, but where the clerk is also the engineer, a reasonable proportion of his salary may, with the approval of the Council, and the auditor, be transferred to Engineering Supervision. Any such transfer shall show on the statement of receipts and payments.

(17) Except where the Council has already, by resolution, decided upon the expenditure of the sum realised by the sale of fixed assets, receipts for the sale of fixed assets are to be taken into the Trust Fund, and thereafter transferred to such other fund or expended in such authorised works, as the Council determines. "Trade-ins" need not be regarded as the sale of a capital asset.

(18) All loans raised are to be regarded as being raised on behalf of the Municipal Fund, and repayable from that fund. In the case of trading concerns, the loans raised are to be regarded as the function of the Municipal Fund, and the purchase of plant, etc., is to be treated in the Municipal Fund books as an investment in the undertaking. In the books of the undertaking the sum invested is to be treated as a "Capital Advance." Transfers to the Municipal Fund from the trading concern are to be treated as allocations of profit, the transfer in respect of loan repayment showing, by a journal entry, as a reduction of the advance of capital.

(19) As the provisions of the Act do not permit the use of the income of a trading concern to purchase capital assets for that concern, any expenditure on new plant, extensions, etc., must be met from the Municipal Fund or a reserve fund. In the Municipal Fund accounts, sums transferred to the undertaking to be spent on new plant, etc., for the trading undertaking shall be debited to "Trading Undertaking Investment," whilst in the accounts of the trading undertaking, the sum transferred shall be credited to "Capital Advance," and debited to an account for the asset when this is purchased.

(20) Expenditure in connection with town planning shall be divided into two parts, viz., the ordinary town planning or zoning control expenses, which shall be transferred to adjustment account, and capital expenditure on town planning schemes, e.g., purchase of land, road construction in a re-subdivision carried out by the council, which must be debited to an asset account under a heading such as "Town Planning Scheme—Work No. 1." Receipts from sales of land in a town planning scheme shall be credited to the asset account.

(21) Special overdraft accounts under section 600 shall be kept in accordance with that section in separate bank accounts, and a separate statement of receipts and payments prepared.

Sanitary and Rubbish Charges.

7. Where a Council provides a sanitary service or a garbage service and makes a charge therefor the following requirements shall be observed:—

- (a) Particulars of the services rendered to each property shall be appropriately recorded in some suitable form by the Council's contractor or the Council's carter. The accuracy of such record shall be checked by the Health Inspector or other officer of the Council whom the Clerk may depute.
- (b) Individual (personal) accounts shall be kept in some suitable form or a register kept. Such accounts shall be balanced in total, with the appropriate accounts in the general ledger, at the end of each year.
- (c) The books used shall make due provision for the records of refunds due and paid on account of services not rendered though paid for in advance.

Communal Services.

8. Where a Council supplies electric current, gas, water, or any other communal service, and makes a charge therefor, the following requirements shall be observed:—

- (a) The meter readings shall be recorded in the meter-reader's book which shall be in some suitable form.
- (b) Individual (personal) accounts shall be kept in some suitable form or in a register. Such accounts shall be balanced, in total, with the appropriate accounts in the general ledger at the end of each period covered by the accounts regularly rendered to consumers, i.e., monthly or quarterly, or as the case may be.

Contracts Register.

9. (1) Full particulars of each contract entered into by the Council, and of each payment made to the contractor, shall be entered in a Contracts Register. There shall also be entered in that register full particulars of contractors' charges for extras, allowances for reductions and deductions, penalties, also minute numbers accepting tenders and passing extras.

(2) Where contractors' deposits are forfeited to the Council under the conditions of the contract, the fact shall be entered in the minutes and in the Contracts Register and a cheque drawn upon the Trust Fund shall be paid to the credit of the Municipal Fund or to the fund to which the expenditure on the contract is chargeable.

Loans and Debentures.

10. Full particulars of all loans raised by the Council shall be recorded in a register of suitable form.

Register of Assets.

10A. The clerk shall enter in a register (Form No. 22) details of the freehold land, leasehold land, reserves, and also all buildings, furniture, tools and equipment the property of the Council, showing cost or deemed cost and depreciation provision. Such register shall be divided into sections to correspond with asset accounts in the ledger, and reconciled with such ledger accounts at the end of each financial year.

Stamps.

11. The Clerk shall keep an account in some suitable form of Stamps Book of the postage and duty stamps purchased and used.

Authorisation of Expenditure.

12. Except as provided in the Act, no liability for Council expenditure shall be incurred by an officer or servant of the Council until—

- (a) such expenditure has been approved by the Council; and
- (b) a sum of money to meet such expenditure has been voted by the Council.

Record of Stores, Materials, Plant, etc., Received.

13. (1) Each servant of the Council who is responsible to the Council for the receipt of materials, (purchased for stock or for use on specific jobs) or plant, etc., that is to say, the engineer, works overseer, baths caretaker, health inspector, parks caretaker, storekeeper, or other servant shall enter particulars of all materials, etc., received by him or on his behalf, in the Goods Received Book, which shall be in some suitable form. The Goods Received Book shall be so arranged as to provide for the retention in the book of a carbon duplicate of each page.

(2) At the end of each week, or as frequently as required by the Clerk, the servant responsible for the recording of the Goods Received Book shall forward to the Clerk the first copy of each page of entries recorded for the period, together with the delivery dockets supporting such entries. These copies shall be filed in the Clerk's office.

Stores and Materials.

14. (1) The Clerk shall keep a record of all stores and materials purchased for and issued from stock, in the Stores and Materials Ledger, which shall be in some suitable form.

(2) An employee to whom stores are issued from stock shall give a receipt therefor on a Stores Issued Docket (or in the appropriate column of the Stores Issued Book). When stores are returned to stock, an appropriate entry shall be made by the Council's storekeeper, or employee acting in that capacity, on a Stores Returned Docket, or in the Stores Returned Book. The Stores Issued and Stores Returned Dockets, or Stores Issued and Stores Returned Books shall be in suitable forms.

(3) At the close of each half-year, or as often as required by the Council or the Clerk, the storekeeper (or employee acting in that capacity) shall prepare and submit to the Clerk, an inventory of stores and materials on hand. The inventory shall be compared with the appropriate accounts in the Stores and Materials Ledger.

15. With the approval of the Minister for Local Government a simpler form of control of stores, etc., may be instituted by a Council and the provisions of clauses 13 and 14 modified accordingly, provided that a certificate of the stores used, signed by the Clerk, is produced to the auditor.

Plant.

16. (1) Appliances of a comparatively permanent nature, shall be regarded as "plant" in contradistinction to "stores and materials."

(2) A record shall be kept of all plant in the possession of the Council, and a physical check shall be made of all items of plant at least once in each year.

(3) The engineer, or other servant in charge of works, shall, at the close of each quarter, or as often as required, furnish to the Clerk a statement showing upon what works the plant has been employed.

(4) At the first meeting in each year there shall be submitted to the Council a statement indicating, with respect to each item of plant in the possession of the Council—its present value, its condition, cost of repairs and general running expenses during the preceding financial year.

Tools in Use.

17. (1) All tools shall, if possible, be legibly branded for identification before they are issued from the store.

(2) The engineer or other servant in charge of works shall require each servant under his supervision, who is in charge of tools which have been issued from store for use on works, to keep inventories thereof; and shall furnish to the Clerk for submission to the Council and the Auditor, an inventory of tools in use.

(3) Tools shall be re-valued at 30th June each year.

Accounts Against the Council.

Registration.

18. Accounts for money due or claimed to be due from the Council shall be registered in the Clerk's office in some suitable form as soon as practicable after their receipt by the Council.

Checking and Certification.

19. (1) Every account for goods or services shall bear the Certificate of the responsible servant of the Council that such goods have been received in good condition and according to order, or that such services have been rendered.

(2) Before certifying to an account for goods, the responsible servant shall check the particulars therein with the entries in the Goods Received Book, and enter in the appropriate column the number of the account certified. Accounts, when certified, shall be returned to the Clerk by the responsible officer.

(3) The clerk or some other officer authorised by resolution of the Council shall check prices and computations of every account submitted to the Council, and shall certify to their correctness. He shall also certify in cases where the goods supplied or services rendered are under contract or quotation, whether the prices charged are in accordance therewith. In all other cases, he shall certify whether the prices charged are, so far as he is able to ascertain, fair and reasonable.

(4) Accounts shall not be submitted to the Finance Committee or the Council without the certificates of the certifying servants above prescribed.

(5) In submitting accounts for payment to the Finance Committee or the Council the Clerk shall classify them in some suitable form according to the fund to which they are chargeable.

(6) Every voucher for goods or services which is paid shall bear a certificate indicating the date on which it was placed before the Finance Committee for review and for recommendation to the Council for payment, and such certificate shall be initialled by a member of the Finance Committee.

(7) All accounts for goods or services against the Council shall be listed in a schedule, which shall be in the form numbered 17, a copy of which shall be placed before each member of the Finance Committee, and a copy of such list shall be included in the Minute Book to comply with Section 626 (5). The list shall be divided into two parts, namely:—

(a) those accounts for which authority for, or confirmation of, payment is sought;

(b) those accounts which are not submitted for payment.

(8) Certificates required by this clause to be attached to accounts against the Council may be so attached by means of uniform rubber-stamped impressions; such certificates shall be signed with the usual hand-written signature by the certifying officer or servant.

(9) The resolution passed by the Council for the passing of the accounts for payment should identify the sums paid by reference to vouchers numbered fromto....., or cheques numbered.....to....., totalling....., as contained in the schedule recommended by the Finance Committee.

Receipts.

(20) (1) All books of receipt forms shall be so arranged as to provide for the retention in the book of carbon duplicates of all receipts issued. At the head of each duplicate there shall be printed the words "Office Copy Only."

(2) The receipt forms in the books, or in packets, shall be type-numbered consecutively.

(3) The books of receipt forms shall also be numbered consecutively, and the year in which they are used shall be endorsed thereon.

(4) Receipts given by the Clerk shall be in some suitable printed form approved by the Council, and such form shall be the Council's "Official Receipt."

(5) The receipt of all moneys shall be acknowledged by the issue of official receipts, licenses, certificates, or other money forms applicable to the particular transaction.

(6) Receipts may be issued by means of cash registers, receipting machines, or by hand written forms.

(7) Receipts shall indicate the mode of payment, that is, whether by cash, cheque, postal note, etc. If by cheque, other than that of the payer, particulars thereof shall be recorded.

The Issuing of Receipts.

21. (1) Subject to subclause (3) hereof the Clerk or other servant authorised by the Council or deputed by the Clerk to receive moneys on behalf of the Council shall give a receipt, written in ink or by a ball point pen and take a carbon duplicate of such receipt for each payment made to him. Such carbon duplicate shall be retained in the receipt book.

(2) If a receipt is improperly written, the incorrect receipt shall be cancelled with ink or with a ball point pen, and shall not be detached from the receipt book. If the receipt has been detached before the error is discovered, it shall be cancelled in the above-described manner, and pasted in its place in the receipt book. In either case a fresh receipt shall be issued.

(3) Where payment is received by cheque that fact shall be written or stamped upon the duplicate form recording particulars of the payment. The cheque, if not already crossed, shall be stamped across the face thereof the words "Not Negotiable a/c Payee Only."

The duplicate forms recording particulars of the payments hereinbefore referred to shall be retained by the Council, and shall be bound together in a secure manner, and preserved for future reference.

Where a receipt has been incorrectly printed by mechanical means, the incorrect receipt shall be cancelled with ink, ball point pen or by stamping, and shall together with the duplicate form recording particulars of the payment, which shall also be cancelled, be retained by the Council, to be bound with the other duplicate forms recording particulars of the payments hereinbefore referred to. Another receipt shall, in every case, be prepared and issued, and a duplicate form recording particulars thereof shall be retained by the Council to be bound with other similar forms in the manner aforesaid.

(4) Where several receipt forms are printed to each page of the receipt book, the counterfoil may be used as the collector's cash book.

22. Receipt books or packets of receipt forms shall be kept in the custody of a responsible officer, who shall keep a record thereof in a register for that purpose.

23. All mail should be opened in the presence of two officers, where practicable, and all cheques received through the mail and not already crossed shall immediately be crossed "Not Negotiable a/c Payee Only."

The cheques so received shall be listed in a postal remittance book, and handed to the cashier, who shall sign the record book. The number of the receipt issued for each such cheque shall be endorsed in the record book against the cheque concerned. Money orders and postal notes shall be likewise dealt with.

Banking.

24. All deposits in the Council's banking account shall be shown in a bank lodgment book kept in duplicate in accordance with Form 18, but, with the approval of the Department of Local Government, in the case of municipalities subject to audit by Government Inspectors of Municipalities, or of the Council's auditor, in other cases, a different form of bank lodgment book may be used.

Bank lodgments shall in all cases include one or more complete days' receipts, provided that the receipts for one day may be banked in two consecutive lodgments.

Change shall not be given for cheques received, unless—

- (a) the Clerk or Treasurer is satisfied that the cheque is a valid security for the sum therein stated;
- (b) it is used by the payee of the cheque to make a payment to the Council in respect of which he is liable;
- (c) the person presenting the cheque to the Council gives a written acknowledgment of the change received; and
- (d) the receipt issued by the Council is endorsed with a statement of the name of the drawer of the cheque.

Moneys received shall be banked in the form in which they are received, but postal notes and money orders may be cashed at the local Post Office and cash deposited in the Council's bank. Where the bank appointed by the Council is not situated in the same town as the Council's office, cash received may be converted into postal notes or money orders for the purposes of transmission by post.

Disbursements.

25. (1) All cheques for payment from the Council's bank accounts shall be signed in accordance with the provisions of section 626 (5) of the Act.

(2) All disbursements for amounts in excess of ten dollars shall be made by cheque made payable to the order of the payee but in the case of the payments of wages and salaries one cheque may be drawn and the amounts paid in cash.

(3) Acquittances shall be obtained for all disbursements and kept for at least six years after the date of payment.

(4) Except in cases of special emergency, accounts for sums in excess of ten dollars except salaries and wages the refund of deposits and the purchase of postage and duty stamps, shall not be paid until their payment has been approved by the Council. Provided that this shall not apply to accounts (such as for railway freights), which must be paid on arrival or delivery of goods duly ordered; nor to any payments authorised in writing by the Mayor or President in cases of special emergency, nor contractors' progress payments; but all payments made under this provision shall be specially submitted for confirmation to the Finance Committee and the Council at the next meeting.

Petty Cash.

26. (1) The Council may provide the Clerk or other servant with an advance from which to make disbursements of petty cash, and to use for office change. The Clerk may expend petty cash for minor expenses, subject to any limitations which the Council may impose with regard thereto. The clerk shall control and regulate the expenditure by other servants of petty cash entrusted to them.

(2) An account of the petty cash expenditure, summarised under appropriate headings, such as stationery, postage stamps, fares, etc., shall be submitted for approval to the Finance Committee and the Council by the Clerk at the first meeting held in each month, or oftener. Such account shall be supported by proper acquittances.

(3) The petty cash accounts shall be kept on the imprest system.

(4) Petty cash transactions shall be recorded in some suitable form of petty cash book.

Advance Account.

27. (1) The Council may provide the Clerk or Treasurer with an advance of such amount of money as may be necessary from the Municipal Fund or any other fund of the Council to be applied to such purposes as the Council, under section 626 (5) directs. Such amount shall be paid into a separate bank account entitled "Advance Account."

(2) The Clerk or Treasurer may use such advance for the purposes directed by the Council, and not otherwise.

(3) The Advance Account shall be kept on the imprest system.

(4) Before the end of each financial year, unless by resolution, the Council has decided otherwise, or at any time when called upon to do so by the Council or the Mayor or President, the Clerk or Treasurer shall pay the full amount at the credit of the Advance Account into the bank account of the fund to which it properly belongs.

Wages.

28. In respect of wages, the following information shall be kept viz.—

- (a) Time Sheets, or a time book recording the hours of attendance and the allocation to jobs where necessary.
- (b) Wages Sheets for each period, showing wages earned, tax and other deductions and an allocation of the gross amount to the appropriate ledger accounts.
- (c) A record of wages earned, tax and other deductions in respect of each employee.

Trading Undertakings—Cost Accounting.

29. In connection with each trading undertaking established or acquired, and conducted in pursuance of the provisions of the Act, a Council shall cause to be instituted a satisfactory system of "cost" accounting. Cost Accounts shall be drawn up and submitted to the Council at the close of each year.

30. Accounts for any trading undertaking shall be kept on the system of double entry, using the principle of income and expenditure, and annual statements must include—

- (a) statement of receipts and payments;
- (b) revenue account;
- (c) balance sheet.

The treatment of loans is to be dealt with as set out in clause 6 (18) of these directions.

Reserve Funds.

31. Any reserve fund for plant replacements, etc., shall be established only by transfer from General Account to a separate bank or investment account, after first providing for the amount on the estimates of expenditure. In the municipal fund accounts the sum transferred shall be debited to "Reserve Fund Contra." When plant has been purchased from the Reserve Fund, it shall, in the Municipal Fund General Ledger, be credited to "Reserve Fund (Plant)" and debited to "Plant Purchase."

The amount of any reserve fund at 30th June, shall be included in the balance sheet, with reserve fund (state purpose) on the liabilities side and the separate bank or investment account as an asset.

Requisitions.

32. A servant of the Council in charge of a work or service authorised by the Council who requires goods which are not already in stock for use thereon, or a servant of the Council for the time being in charge of the Council's store, who considers it necessary or advisable that goods should be purchased for stock shall forward a written requisition therefor to the Clerk in some suitable form of which he shall keep a carbon duplicate.

Orders for Goods.

33. (1) The Council may, by resolution, give general authority to the Clerk to order goods in emergent cases prior to obtaining authority in cases where such goods are required for any work or services authorised by the Council or for stock.

(2) Provided also that the Council of a Shire may give general authority to the servant in charge of any work or service to order goods (up to an amount determined by the Council) in emergent cases which cannot be allowed to wait without prejudice to the interests of the Shire. Such authority shall be exercised only on occasions when the servant is absent from the headquarters of the Shire. Orders given in pursuance of this proviso shall be given in writing in some suitable form. Such orders shall be made out in triplicate, and the servant issuing the order shall as soon as practicable forward a copy to the Clerk.

(3) Orders for goods shall be given in writing in some suitable form and carbon duplicates shall be kept. Such orders shall be signed only by the Clerk or in his absence an officer deputed by him, or by a person authorised by sub-clause (2) hereof.

Overpayments of Rates and Charges.

34. (a) All overpayments to a Council shall be refunded promptly.

(b) During the month of July in each year the Clerk shall prepare and submit to the Finance Committee and Council a list of all overpayments made in the preceding year which have not been refunded, and of the persons by whom paid, together with an explanation as to why the overpayments have not been refunded.

Writing Off of Moneys Due.

35. (1) Moneys due to a Council shall not be written off except upon a resolution of the Council. The resolution shall specify the name, the account, the amount, and the fund, or shall refer to a schedule of items recorded in a register of amounts abandoned, which shall be in some suitable form. A reference to the minute recording such resolution shall be entered in the Journal and the subsidiary book of account as the authority for the writing off.

(2) Rates shall not be abandoned or written off except with the approval of the Minister.

Register of Legal Documents.

36. (1) All legal documents of value, such as deeds, certificates of title, insurance policies, contractors' security bonds and fixed deposit receipts, shall be recorded in the register of legal documents, which shall be in some suitable form.

(2) Such documents shall be deposited in the Council's safe or bank for safe keeping.

(3) Fidelity guarantee bonds and similar documents shall be recorded in this Register.

Books of Account or of Record—Corrections.

37. Corrections which may be necessary in books of account, or of record, shall not be made by erasure, but by neatly ruling out the incorrect parts of the entry and inserting the correct figures or words in writing, and such corrections shall be initialled by the person making them.

Examination of Cash and Books.

38. The Clerk shall, whenever so directed by the Mayor or President, or requested by the Council's auditor or by an inspector of local government accounts, submit his official cash to be counted and submit all books of account and record, vouchers, and other official documents under his control or in his custody for inspection and audit; and shall place such books, vouchers, and documents in proper order, and render every possible assistance to such Mayor or President, auditor or inspector.

Approval of Auditor.

39. In all cases where the Auditor's approval is mentioned in these directions, in the absence of any special arrangement with the Council, no fees shall be charged by him for such approval.

Balancing.

40. Not later than the 9th day of September, in each year, the Clerk shall prepare and shall balance and complete all the subsidiary books and registers to agree with the accounts kept for these books in the General Ledger and balance the accounts.

Forwarding Statements to Statistician and Other Officers.

41. (1) Within one month after the completion of the audit the Clerk shall forward one copy of the prescribed statements of accounts for the year which ended on the last preceding 30th June to the Minister, the Government Statistician, the Commissioner of Public Health, and the Chief Vermin Control Officer, respectively.

(2) All such statements of accounts shall be furnished to the satisfaction of the Minister, and shall, if necessary, be corrected at his request.

(3) Within one month after the completion of the audit, the Council shall publish the annual statement of receipts and payments, and balance sheet and also, in the case of trading undertakings, the revenue account, or an abstract therefrom or summary thereof duly signed by the Mayor or President and Clerk, and certified to by the Auditor, in the *Gazette*.

Notice of Surcharge—Form.

42. Upon any Government inspector of municipalities or auditor making any surcharge he shall give notice to the member or servant concerned of the surcharge and of the reason therefor, in or to the effect of form 28.

43. The forms annexed to these directions and numbered 1 to 29, both inclusive, are herein prescribed for the use of municipalities for the purpose of Part XXVII of the Act.

Form No. 1.

Local Government Act, 1960.

.....of.....

MUNICIPAL FUND BUDGET FOR YEAR ENDED 30th JUNE, 19.....

Receipts.

	Actual Previous Year.	Estimated This Year.
Bank Balance		
<i>Ex Gratia</i> Payments in lieu of rates		
Licenses—		
Local Government Act (specify)		
Traffic Act—		
(a) License fees (including transfers and duplicate licenses)		
(b) Metropolitan traffic fees		
Dog Act		
Health Act (specify)		
Other (specify)		
Government Grants—		
Main Roads Department		
Other Road Grants (specify)		
Other Grants (specify)		
Central Road Trust Fund—Grants		
Income from Property—		
Recreation grounds, baths, beaches		
Halls and buildings		
Housing		
Libraries		
Markets		
Pounds		
Other buildings		
Plant hire		
Other (specify)		
Sanitation Charges, etc.—		
Nightsoil removal		
Rubbish removal		
Sewerage charges		
Sewerage connection payments		
Septic tank installation payments		
Septic tank fees		
Sullage water, etc., fees		
Sale of pesticides, etc.		
Other (specify)		
Water Supply—		
Charges for water		
Town Planning—		
Sale of land		
Other capital receipts		
Other (specify)		
Fines and Penalties—		
Local Government Act		
Traffic Act		
Health Act		
Vermin Act		
Other (specify)		
Cemetery Receipts—		
Sale of land		
Grave digging		
Maintenance		
Minister's fees		
Other (specify)		

Form No. 1—continued.

Receipts—continued.

						Actual Previous Year.	Estimated This Year.
Vermin Receipts—							
Government Bonus		
Other (specify)		
Other fees (specify)—							
Local Government Act		
Traffic Act—							
Plates		
Duplicate certificates		
Other (specify)		
Health Act		
Vermin Act		
Other (specify)		
Transfers from Trading Concerns		
All other revenue (detailed)		
Receipts of a Capital nature		
Total		
Amount to be made up from rates		
Grand Total		

Expenditure.

						Actual Previous Year.	Estimated This Year.
Bank Balance		
Administration—detailed—							
Staff Section—							
Salaries		
Payroll tax, superannuation etc., on office salaries		
Office expenses		
Advertising, stationery, printing		
Audit		
Other (specify)		
Less Transfer to Engineering Supervision		
Members' Section—							
Members' travelling, etc.		
Conference expenses		
Election expenses		
Mayoral or Presidential allowance		
Refreshments, entertainment		
Other (specify)		
Debt Service—							
Interest on loans		
Repayment of principal (including expenditure from Traffic Fees of.....)		
Sinking fund contribution		
Interest on overdraft		

Form No. 1—continued.

Expenditure—continued.

	Actual Previous Year.	Estimated This Year.
Public Works and Services—		
Streets, roads and bridges—		
(a) Construction
(b) Maintenance
(c) Street cleaning
(d) Other (specify)
Street lighting
Parks, gardens, recreation grounds, baths, beaches, etc.
Buildings—		
(a) Construction and equipment—		
(i) Halls and offices
(ii) Housing
(iii) Libraries
(iv) Clinics
(v) Markets
(vi) Pounds
(vii) Depots
(viii) Other (specify)
(b) Maintenance
(i) Halls and offices
(ii) Housing
(iii) Libraries
(iv) Clinics
(v) Markets
(vi) Pounds
(vii) Depots
(viii) Other (specify)
Water supply
(a) construction
(b) maintenance
Rivers and jetties
(a) construction
(b) maintenance
Other (specify)
(a) construction
(b) maintenance
Town Planning—		
Expenses of control
Capital expenditure (specify)
Health Services—		
Salaries—Inspectors and M.O.H.
Inspection expenses
Sanitation—		
Nightsoil removal
Refuse disposal
Depots maintenance
Sewerage
Septic tanks
Sullage water, etc.
Pest control
Other (specify)
Prevention of disease—		
Immunisation
Infectious disease
Other Health Expenditure

Form No. 1—*continued.**Expenditure—continued.*

						Actual Previous Year.	Estimated This Year.
Vermin Services—							
Inspections		
Bonuses		
Poisoning		
Vermin destruction		
Other (specify)		
Bush Fire Control (specify)		
Traffic Control—							
Salaries and wages		
Traffic Signs		
Other costs (specify)		
Building Control—							
Salaries		
Other costs (specify)		
Cemeteries—							
Grave digging		
Maintenance		
Ministers' fees		
Other (specify)		
Public Works Overhead—							
Engineering salaries		
Engineering office expenses		
Superannuation of workmen		
Sick and holiday pay		
Insurance on works		
Payroll tax on wages		
Other (specify)		
Less allocated to works and services							
Plant Machinery Tools—							
(a) Purchase of plant, etc.		
(b) Purchase of tools etc.		
Less tools transferred to works and services		
(c) Operation costs—							
Fuel and oils		
Tyres		
Repairs		
Wages		
Other (specify)		
Less allocated to works and services							
Materials—							
Purchases		
Allocated to works		
Unallocated stocks		
or							
Over-allocated—Deduction		

Form No. 1—continued.

Expenditure—continued.

	Actual Previous Year.	Estimated This Year.
Payment to C.R.T. Fund		
Donation and Grants—		
(a) Statutory—		
Fire Brigades		
Hospitals		
Ambulances		
Dental Clinics		
Ante-natal clinics		
Kindergartens		
Community centres		
School grounds		
Swan River Conservation Board		
Other (specify)		
(b) Not statutory (specify)		
Transfers to Reserve Funds		
Transfers to Trading Undertakings		
All other Works and Services		
All other Expenditure (detailed)		
Grand Total		

	Valua- tion.	Rates.	Yield.
Rates levied to yield amount required.			
Annual values			
Unimproved values			
Sanitation Charges imposed (specify)			
(Where differential rates are imposed, here list the special works and services which are the reason for the differentiation.)			

Form No. 2.

Local Government Act, 1960.

.....of.....

TRADING FUND BUDGET FOR YEAR ENDED 30th JUNE, 19.....

Receipts.		Payments.	
Actual Previous Year.	Estimated This Year.	Actual Previous Year.	Estimated This Year.
Bank Balance		Bank Balance	
Sales of Current		Administration .	
Other Receipts		Operating Costs	
(specify)		Transfer to	
Bank Balance		Municipal	
		Fund	
		Bank Balance	

Charges fixed for year.

Form No. 3.

Local Government Act, 1960.

.....of.....

TRUST FUND BUDGET FOR YEAR ENDED 30th JUNE, 19.....

<i>Receipts.</i>		<i>Payments.</i>	
Actual Previous Year.	Estimated This Year.	Actual Previous Year.	Estimated This Year.
Bank Balances (specify)		Payments (specify for each Trust)	
Receipts (specify for each Trust)		Bank Balances (specify)	
_____	_____	_____	_____
_____	_____	_____	_____

Form No. 4.

Local Government Act, 1960.

.....of.....

LOAN CAPITAL FUND BUDGET FOR YEAR ENDED 30th JUNE, 19.....

<i>Receipts.</i>		<i>Payments.</i>	
Actual Previous Year.	Estimated This Year.	Actual Previous Year.	Estimated This Year.
Bank Balances		Roads (specify)	
Loan — to be raised (speci- fy) — Road		Plant	
work, plant, recreation, etc.		Recreation, etc.	
_____	_____	Bank Balances	
_____	_____	_____	_____
_____	_____	_____	_____

Form No. 5.

Local Government Act, 1960.

.....of.....

RESERVE FUND BUDGET FOR YEAR ENDING 30th JUNE, 19.....

<i>Receipts.</i>		<i>Payments.</i>	
Actual Previous Year.	Estimated This Year.	Actual Previous Year.	Estimated This Year.
Bank Balance		Payments (speci- fy)	
Transfer from		Bank Balance	
Municipal			
Fund			
Interest			
Other (specify)			
_____	_____	_____	_____
_____	_____	_____	_____

Form No. 5A.
 DEPARTMENT OF LOCAL GOVERNMENT.
 Form prescribed under the Local Government Act, 1960, and required under authority of Statistics Act, 1907,
 for
 ANNUAL STATEMENT
 showing operations of the
of.....
 for the Financial Year ended 30th day of June, 19.....

Copy of this Return must be sent direct to the Government Statistician, Perth.

Particulars of Valuation and Rates Levied.

	VALUATION.		RATES.					
	Annual.	Unimproved.	GENERAL.		OTHER.		Supplemental (if any).	
			Rate levied in the \$.	Amount Collectable.	Rate levied in the \$.	Amount Collectable.	Rate levied in the \$.	Amount Collectable.
DISTRICT (other than Townsites or Prescribed Areas)								
TOWNSITES or Prescribed Areas (to be stated)								
A.....								
B.....								
C.....								
D.....								
E.....								
F.....								
G.....								
H.....								
I.....								

Form No. 6—*continued.**Receipts—continued.*Budget
Figure.

Fines and Penalties—

Local Government Act	....	....	....	....	....
Traffic Act	....	....	....	....	....
Health Act	....	....	....	....	....
Vermin Act	....	....	....	....	....
Other (specify)	....	....	....	....	....

Cemetery Receipts—

Sale of land	....	....	....	....	....
Grave digging	....	....	....	....	....
Maintenance	....	....	....	....	....
Ministers' fees	....	....	....	....	....
Other (specify)	....	....	....	....	....

Vermin Receipts—

Government bonuses	....	....	....	....	....
Other (specify)	....	....	....	....	....

Other Fees (specify)—

Local Government Act	....	....	....	....	....
Traffic Act—					
Plates	....	....	....	....	....
Duplicate certificates	....	....	....	....	....
Other (specify)	....	....	....	....	....
Health Act	....	....	....	....	....
Vermin Act	....	....	....	....	....
Other (specify)	....	....	....	....	....

Transfers from Trading Concerns

All Other Revenue (specify)

Total Receipts

Payments.

Administration (detailed)—

Staff Section—

Salaries	....	....	....	....	....
Payroll tax, superannuation, etc., on office salaries	....	....	....	....	....
Office expenses	....	....	....	....	....
Advertising, stationery, printing	....	....	....	....	....
Audit	....	....	....	....	....
Other (specify)	....	....	....	....	....

Membership Section—

Members' travelling, etc.	....	....	....	....	....
Conference expenses	....	....	....	....	....
Election expenses	....	....	....	....	....
Mayoral or Presidential allowance	....	....	....	....	....
Refreshments and entertainment	....	....	....	....	....
Other (specify)	....	....	....	....	....

Form No. 6—continued.

Payments—continued.

Budget
Figure.

Debt Service—

Interest on loans	....	....	....	....
Repayment of Principal (including expenditure from Traffic Fees of.....)	....	....	....	....
Sinking Fund contributions	....	....	....	....
Interest on Overdraft	....	....	....	....

Public Works and Services—

Streets, Roads and Bridges—

(a) Construction	....	....	....	....
(b) Maintenance	....	....	....	....
(c) Street cleaning	....	....	....	....
(d) Other (specify)	....	....	....	....

Street Lighting	....	....	....	....
Parks, gardens, recreation grounds baths, beaches, etc.	....	....	....	....

Buildings—

(a) Construction and Equipment—

(i) Halls and offices	....	....	....	....
(ii) Housing	....	....	....	....
(iii) Libraries	....	....	....	....
(iv) Clinics	....	....	....	....
(v) Markets	....	....	....	....
(vi) Pounds	....	....	....	....
(vii) Depots	....	....	....	....
(viii) Other (specify)	....	....	....	....

(b) Maintenance—

(i) Halls and offices	....	....	....	....
(ii) Housing	....	....	....	....
(iii) Libraries	....	....	....	....
(iv) Clinics	....	....	....	....
(v) Markets	....	....	....	....
(vi) Pounds	....	....	....	....
(vii) Depots	....	....	....	....
(viii) Other (specify)	....	....	....	....

Water Supply—

(a) Construction	....	....	....	....
(b) Maintenance	....	....	....	....

Rivers and Jetties—

(a) Construction	....	....	....	....
(b) Maintenance	....	....	....	....

Other (specify)—

(a) Construction	....	....	....	....
(b) Maintenance	....	....	....	....

Town Planning—

Expenses of control	....	....	....	....
Capital expenditure (specify)	....	....	....	....

Health Services—

Salaries—Inspectors and M.O.H.	....	....	....	....
Inspection expenses	....	....	....	....

Form No. 6—continued.

Payments—continued.

Budget
Figure.

Sanitation—

Nightsoil removal	....	....	....	....	....
Refuse disposal	....	....	....	....	....
Depot maintenance	....	....	....	....	....
Sewerage	....	....	....	....	....
Septic tanks	....	....	....	....	....
Sullage, water, etc.	....	....	....	....	....
Pest control	....	....	....	....	....
Other (specify)	....	....	....	....	....

Prevention of Disease—

Immunisation	....	....	....	....	....
Infectious Diseases	....	....	....	....	....

Other Health Expenditure (specify)

Vermin Services—

Inspection	....	....	....	....	....
Bonuses	....	....	....	....	....
Poisoning	....	....	....	....	....
Vermin destruction	....	....	....	....	....
Other (specify)	....	....	....	....	....

Bush Fire Control (specify)

Traffic Control—

Salaries and wages	....	....	....	....	....
Traffic signs	....	....	....	....	....
Other costs (specify)	....	....	....	....	....

Building Control—

Salaries	....	....	....	....	....
Other costs (specify)	....	....	....	....	....

Cemeteries—

Grave digging	....	....	....	....	....
Maintenance	....	....	....	....	....
Ministers' fees	....	....	....	....	....
Other (specify)	....	....	....	....	....

Public Works Overhead—

Engineering salaries	....	....	....	....	....
Engineering office expenses	....	....	....	....	....
Superannuation of workmen	....	....	....	....	....
Sick and holiday pay	....	....	....	....	....
Insurance on works	....	....	....	....	....
Payroll tax on wages	....	....	....	....	....
Other (specify)	....	....	....	....	....

Less allocation to Works and Services

Form 6A.

STATEMENT OF VARIATION OF FUNDS.

Working Capital was Increased or Decreased by:

	£	s.	d.	£	s.	d.
Stocks	100	0	0			
Debtors				100	0	0
Creditors				500	0	0
Bank Overdraft				2,900	0	0
Net Decrease	3,400	0	0			
	£3,500	0	0	£3,500	0	0

Funds were Provided by:

	£	s.	d.	£	s.	d.
Decreased Working Capital	3,400	0	0			
Loans Raised and Spent	20,000	0	0			
Time Payment Contracts	2,000	0	0			
				25,400	0	0
Add Surplus of Revenue over Expenditure for year which was expended on Capitalised Items				5,100	0	0
				£30,500	0	0

Funds were Applied to:

Purchase Land	1,000	0	0			
Construct Buildings	10,000	0	0			
Purchase Furniture	1,500	0	0			
Purchase Machinery and Plant	15,000	0	0			
Purchase Capital Items for Electric Light Trading Concern	3,000	0	0			
				30,500	0	0
				£30,500	0	0

Note.—Figures are illustrative only. This Statement may be amplified as desired by the Council.

Form 6B.

Road and Road Making Plant.

Expenditure.

TOTAL ROAD EXPENDITURE FOR THE YEAR ENDED.....

(excluding Loan Capital Repayments).

—	Road Maintenance.	Road Construction.	Plant Purchase.	Total.
Municipal Fund Payments				
Loan Fund Payments				
Reserve Fund Payments				
Trust Fund Payments				
Total				

Loan Capital Repayments met from Traffic Fees (Country Authorities).....

FUND SOURCE AND DISTRIBUTION STATEMENT.

Road and Road Making Plant.

—	Receipts.	Road Construction and Plant Purchases.	Traffic Fees Country Authorities, Road and Plant Loan Principal Repayments.	Balance.
Municipal Fund—				
Traffic Fees (Metropolitan Author- ities)				Transfer to Trust or Reserve Fund }
75% Base Year Traffic Fees (Coun- try Authorities)				
Central Road Trust Fund				
Main Roads Grants				
Other Revenue				
Loan Fund				
Reserve Fund				
Trust Fund Balance at 1/7/19.....				
Transferred to Trust or Reserve, 30/6/19.....				

Balance of 75 per cent. base year Traffic Fees Country Authorities, Traffic Fees Metropolitan Authorities and Central Road Trust Fund to be transferred to Trust Fund or Reserve Fund, at the end of the year.

Form No. 7.

ADJUSTMENT ACCOUNT.

For Year Ended 30th June, 19.....

<i>Expenditure.</i>		<i>Income.</i>	
Administration		Rates Levied	
Interest on Loan and Overdraft		Less Written Off	
Construction of Roads, etc.		Less Discount	
Maintenance of Roads, etc.			
Construction of Reserves (other than buildings)		Licenses	
Maintenance of Reserves (other than buildings)		Government Grants	
Maintenance of Buildings		C.R.T. Grant	
Other Public Works Maintenance		Income from Property	
Public Works Overhead not allocated		Sanitation	
Plant Operation Costs not allocated		Fines and Penalties	
Cemeteries		Cemetery Income	
Building Inspection		Other Fees	
Bush Fire Expenditure		Trading Undertakings, Transfer	
Traffic Control		Other Revenue	
Sanitation		Interest on Sinking Fund	
Health Services			
Vermin Services			
Grants and Donations			
All Other			
Depreciation of Assets—			
Halls and Buildings			
Furniture and Equipment			
Plant and Tools			
Other			
Payment to C.R.T. Funds			
Balance carried down to Municipal Accumulation A/c.		Balance carried down to Municipal Accumulation A/c.	

MUNICIPAL ACCUMULATION ACCOUNT.

Balance, 30/6/19.....		Balance, 30/6/19.....	
(Brought down from Adjustment Account)		(Brought down from Adjustment Account)	
(a) Long Service Leave (Transfer from Reserve Fund)		(b) Profit on Sale of Land	
Loss on Sale of Land		Profit on Sale of Plant	
Loss on Sale of Plant			
Balance, 30/6/.....		Balance, 30/6/.....	

Form No. 8.

Local Government Act, 1960.

of

BALANCE SHEET AS AT 30th JUNE, 196.....

Assets.

These columns may be omitted if Council so directs.

	Municipal Fund.	Trust Fund.	Loan Capital Fund.	Reserve Fund.	Trading Fund.	Total	Total Previous Year.
Current Assets—							
Cash and Bank Balances—Municipal Fund							
Short Term Investments (specify)							
Sundry Debtors—							
Rates							
Sanitation							
Other (specify)							
Stock in Hand							
Non-current Assets—							
Trust Fund							
Loan Capital Fund							
Reserve Funds							
Short Term Investments (specify)							
Deferred Assets (specify)							
Reserve Fund Contra							
Fixed Assets (specify whether at Cost or Valuation)—							
Freehold Land							
Buildings							
Less Depreciation Provision							
Furniture							
Less Depreciation Provision							
Machinery							
Less Depreciation Provision							
Tools							
Other (specify)							
Electricity Undertaking, Investment							
Other Trading Undertakings, Investment							
Other (specify)							
Total Assets							

Form 8—continued.

Liabilities.

	Municipal Fund.	Trust Fund.	Loan Capital Fund.	Reserve Fund.	Trading Fund.	Total.	Total Previous Year.
Current Liabilities—							
Bank Overdraft							
Sundry Creditors							
Other (specify)							
Non-Current Liabilities—							
Trust Funds							
Reserve Funds							
Other (specify)							
Deferred Liabilities—							
Loan Liability (Form 8A)							
Less Sinking Fund							
Time Payment Contracts							
Other (specify)							
Total Liabilities							
Total Assets							
Total Liabilities							
Municipal Accumulation Account (Sur- plus or Deficit)							

Contingent Liability—The amount of interest included in loan debentures issued, payable over the life of the loans, and not shown under the heading of Loan Liability is approximately.....

Note—

- (1) Schedules of the various assets or liabilities making up the items in the Balance Sheet should be annexed as supporting statements.
- (2) Any additional statements desired by the Council may be prepared.

Form No. 8A.

LOAN STATEMENT FOR THE YEAR ENDED, 30th June, 19.....

Loan No.	Month and Year of Issue.	Total Amount of Loan.	Nominal Amount of Loans Taken Up and Drawn.			Undrawn Loan Funds at 30th June, 19.....	Actual Rate of Interest Payable at 30th June, 19.....	Where Raised (if Outside W.A.)	To Whom Due	Purpose
			Up to 30th June, 19.....	New Loans and Instalments of Loans taken up during the Year ended 30th June, 19.....	Total up to 30th June, 19.....					

Form 8A—continued.

Mode of Repayment (Half-yearly, Yearly, Fixed, etc.)	Month and Year of Maturity	Amount of Principal Outstanding at 30th June, 19.....	Amount provided for Debt Redemption during the Year		Accumulated Sinking Fund Balances at 30th June, 19.....	Annual Liability on account of Interest and Principal	Amount Paid during the Year under Review
			Instalments of Principal	Amounts Added to Sinking Fund (including Earnings)			

Form No. 9.

Local Government Act, 1960.

.....of.....

Trading Fund—Electric Light Account.

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED,
30th JUNE, 19.....

Balances Cash and Bank	Bank overdraft 1/7/.....
1/7.....	Administration
Sale of Current, etc.	Operational costs (specify)
Other Receipts	Other payments (specify)
Transfer from Municipal	Transfer to Municipal
Fund	Fund
Overdraft 30/6/.....	Balance 30/6/.....
_____	_____
_____	_____

Form No. 10.

Local Government Act, 1960.

.....of.....

Trading Fund (e.g., Electricity concern).

REVENUE ACCOUNT.

Administration	Sales current, etc.
Operating Costs (specify)	Other Income (specify)
Depreciation	
Other expenses (specify)	
Net Revenue c/d	
_____	_____
_____	_____

Form No. 11.

Local Government Act, 1960.

.....of.....

Trading Fund—Electric Light Account.

NET REVENUE ACCOUNT.

Transfer to Municipal	1/7/19..... Balance b/d
Fund—	30/6/19..... Net Revenue
Interests on Loan	b/d for year
Loan Repayments	
Other (specify)	
Balance c/d	
_____	_____
_____	_____
	1/7/19..... Balance b/d

Form No. 12.

Local Government Act, 1960.

..... of

Trading Fund—Electric Light Account.

BALANCE SHEET.

Assets.

	Total.	Previous Year. Total.
Current Assets—		
Cash on hand		
Bank Balance		
Sundry Debtors		
Stocks		
Prepayments		
Other (specify)		
Fixed Assets—		
At cost or valuation (specify which)		
Land		
Buildings		
Less Depreciation Provision		
Plant		
Less Depreciation Provision		
Transmission Lines		
Less Depreciation Provision		
Total Assets		

Liabilities.

	Total.	Previous Year. Total.
Current Liabilities—		
Bank Overdraft		
Sundry Creditors		
Accrued Charges		
Deferred Liabilities—		
Time Payment Contracts		
Other (specify)		
Fixed Liabilities—		
Municipal Fund, advance		
Less Total Repaid		
Capital Reserve Account—		
Repayments to Mun. Fund		
Balance of Net Revenue Account		
Total Liabilities		

Form No. 13.

Local Government Act, 1960.

.....of.....

Trust Fund.

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED

30th JUNE, 196.....

Balance Cash and Bank, 1/7/6.....	Payments (specify)
Receipts (specify)	Balance 30/6/6....
Stamp Duty Collec- tions	Stamp Duty Collections
Third Party Insurance	Third Party Insurance
Tax Deductions	Tax Deductions
Footpath Deposits	Footpath Deposits
Prepaid Private Works	Prepaid Private Works
Subdivisional Roads	Subdivisional Roads
Realisation of Invest- ments	Investments
Other (specify)	Other (specify)

STATEMENT OF BALANCES.

Municipal Fund	Cash at Bank
Trust Funds Balances (specify)	Investments

Form No. 14.

Local Government Act, 1960.

Shire of.....

Loan Capital Fund.

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR

ENDED 30th JUNE, 196.....

Balance 30/6/6... (specify Loans)	Payments (specify each Loan)
Loans Raised (specify)	Investments
Realisation of investments	Balances 30/6/6... (specify each Loan)

STATEMENT OF BALANCES.

Municipal Fund	Cash at Bank
Unexpended Balances	Investments
Other (specify)	Other (specify)

Form No. 15.

Local Government Act, 1960.

Shire of

Reserve Fund.

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR
ENDED 30th JUNE, 196.....

Balance 30/6/6.....	Payments (specify)
Contribution from other Funds	Investments
Interest earned	Balance 30/6/6.....
Realisation of Investments	
_____	_____
_____	_____
_____	_____

BALANCE SHEET.

Sundry Creditors	Cash at Bank
Municipal Fund	Investments
Other (specify)	Other (specify)
_____	_____
_____	_____
_____	_____

Form No. 16.

Local Government Act, 1960.

.....of.....

FINANCIAL STATEMENT FOR PERIOD ENDED....., 196.....

Receipts.

	Estimated for Year.	Received to date.
Rates		
Payments in lieu of rates		
Licenses—		
Local Government Act (specify)		
Traffic Act—		
(a) License fees (including transfers and duplicate licenses)		
(b) Metropolitan traffic fees		
Dog Act		
Health Act. (specify)		
Other (specify)		
Government Grants—		
Main Roads Department		
Other road grants (specify)		
Other Grants (specify)		
C.R.T. Fund—Grants		
Income from Property—		
Recreation Grounds, baths, beaches		
Halls and buildings		
Housing		
Libraries		
Markets		
Pounds		
Other buildings		
Plant hire		
Other (specify)		

Form No. 16—continued.

Receipts—continued.

						Estimated for Year	Received to Date
Sanitation Charges, etc.—							
Nightsoil removal		
Rubbish removal		
Sewerage Charges		
Sewerage Connection Payments		
Septic Tank installation payments		
Septic Tank fees		
Sullage water, etc., fees		
Sale of pesticides, etc.		
Other (specify)		
Water Supply—							
Charges for water		
Town Planning—							
Sale of land		
Other Capital Receipts		
Other (specify)		
Fines and Penalties—							
Local Government Act		
Traffic Act		
Health Act		
Vermin Act		
Other (specify)		
Cemetery Receipts—							
Sale of land		
Grave digging		
Maintenance		
Ministers' fees		
Other (specify)		
Vermin Receipts—							
Government Bonus		
Other (specify)		
Other Fees (specify)—							
Local Government Act		
Traffic Act—							
Plates		
Duplicate Certificates		
Other (specify)		
Health Act		
Vermin Act		
Other (specify)		
Transfers from Trading Concerns		
All Other Revenue (specify)		
Bank Balance		
Total Receipts		

Payments.

						Estimated for Year	To Date
Administration—Detailed—							
Staff Section—							
Salaries		
Payroll Tax, Superannuation, etc., on office salaries		
Office Expenses		
Advertising, stationery, printing		
Audit		
Other (specify)		
Less Transfer to Engineering Supervision		

Form No. 16—continued.

Payments—continued.

	Estimate for Year.	Received to date.
Members Section—		
Members' travelling, etc.
Conference expenses
Election expenses
Mayoral or presidential allowance
Refreshments, entertainment
Other (specify)
Debt Service—		
Interest on loans
Repayment of principal (including Traffic Fees expenditure of.....)
Sinking Fund contribution
Interest on Overdraft
Public Works and Services—		
Streets, Roads and Bridges—		
(a) Construction
(b) Maintenance
(c) Street Cleaning
(d) Other (specify)
Street Lighting
Parks, gardens, recreation grounds, baths, beaches, etc.
Buildings, Construction and Equipment—		
(a) (i) Halls and offices
(ii) Housing
(iii) Libraries
(iv) Clinics
(v) Markets
(vi) Pounds
(vii) Depots
(viii) Other (specify)
(b) Maintenance—		
(i) Halls and offices
(ii) Housing
(iii) Libraries
(iv) Clinics
(v) Markets
(vi) Pounds
(vii) Depots
(viii) Other (specify)
Water Supply—		
(a) Construction
(b) Maintenance
Rivers and Jetties—		
(a) Construction
(b) Maintenance
Other (specify)
Town Planning—		
Expenses of control
Capital expenditure (specify)
Health Services—		
Salaries—Inspectors and M.O.H.
Inspection expenses
Sanitation—		
Nightsoil removal
Refuse disposal
Depot maintenance
Sewerage
Septic tanks
Sullage water
Pest control
Other (specify)

Form No. 16—continued.

Payments—continued.

						Estimated for Year	Received to date.
Prevention of Disease—							
Immunisation		
Infectious disease		
Other Health Expenditure		
Vermin Services—							
Inspections		
Bonuses		
Poisoning		
Vermin Destruction		
Other (specify)		
Bushfire Control (specify)		
Traffic Control—							
Salaries and wages		
Traffic signs		
Other costs (specify)		
Building Control—							
Salaries		
Other costs (specify)		
Cemeteries—							
Grave digging		
Maintenance		
Ministers' fees		
Other (specify)		
Public Works Overhead—							
Engineering salaries		
Engineering office expenses		
Superannuation of workmen		
Sick and holiday pay		
Insurance on works		
Payroll Tax on Wages		
Other (specify)		
Less allocated to works and services		
Plant, Machinery, Tools—							
(a) Purchase of Plant, etc.		
(b) Purchase of Tools, etc.		
Less tools transferred to works and services		
(c) Operation costs		
Fuel and oils		
Tyres		
Repairs		
Wages		
Other (specify)		
Less allocated to works and services		

Form No. 16—continued.

Payments—continued.

	Estimated for Year.	Received to date.
Materials—		
Purchases		
Allocated to Works		
Unallocated, or overallocated (deduc- tion)		
Payment to C.R.T. Fund		
Donations and Grants—		
(a) Statutory—		
Fire brigades		
Hospitals		
Ambulances		
Dental clinics		
Ante-natal clinics		
Kindergartens		
Community centres		
School grounds		
Swan River Conservation Board		
Other (specify)		
(b) Not statutory (specify)		
Other Works and Services (specify)		
Transfers to Reserve Funds (specify)		
Transfers to Trading Funds		
All Other Works and Services		
All Other Expenditure (specify)		
Total Payments		

SUMMARY.

Credit or Debit Balances 30/6/196.....	
Receipts per statements	
Payments per statements	
Credit or Debit Balance at.....	

MONTHLY STATEMENT OF GOVERNMENT GRANTS—MONTH ENDING
.....196.....

Grants Available.

Grant Moneys allocated to Council but unspent 30/6/196.....	
Grants for current year	
Total Grants available	
Expenditure on Grant Works to date	
Grant Moneys available for Expenditure—	
(a) already approved	
(b) not yet scheduled for approval	
Cash Position of Grants.	
Recoups due 1/7/196.....	
Expenditure to date	
Total due	
Less sums received	
Grant Expenditure unrecouped	

Form No. 18.
Local Government Act, 1960.
BANK LODGMENT FORM.

Paid to the Credit of.....	Notes	196.....
of.....	Silver	
at.....(Bank).....(Place)	Copper	
the sum shown hereon by.....	Cheques as listed	
(Signature.)	hereunder	
Received.....		
Teller.		
	Credit Municipal Fund	
	Fund	
	Fund	

CHEQUES.

Receipt No.	Drawer.	Bank.	Branch.	Amounts.

Form No. 19.
Local Government Act, 1960.
(Sections 626 and 678.)

Receipt No.....

GENERAL RECEIPT.

.....Municipality.

Date.....19.....

Received from Mr.....

by *Cash the sum of.....

*Cheque

for

: :

By.....

Clerk/Treasurer.

This receipt is issued without any alterations or erasures, and no receipt will be recognised if produced with any alteration whatever.

* Strike out unnecessary word.

Form No. 19—*continued*.
Local Government Act, 1960.
Regulations.

GENERAL RECEIPT BOOK.

Issued under Section 678 of the Local Government Act, 1960.

Note.—All moneys for which these receipts are issued must be banked, *vide* section 626.

1. This form of receipt is to be issued in respect to all revenue for which a special form of receipt is not provided by any Act or regulations, such as receipts for rates, traffic fees, dog license, etc.

2. No erasures or alterations whatever shall be made in this book.

3. In the event of error being made, receipt should be cancelled and a fresh one issued.

4. No receipt shall be destroyed or taken from this book except when given in return for payment.

5. If desired to cancel a receipt through any cause whatsoever, it should be done by writing across the face "Cancelled", stating cause, signing same at date, and retaining both original and duplicate, in book for reference of auditors, who will initial same when auditing.

6. Original form to be written on in ink or with a ball point pen with carbon sheet underneath so as to get exact impress on duplicate.

7. No duplicate receipt shall be issued from this book. When companies and others desire duplicates, they should make copies and submit to Council for certification by the clerk.

8. Stamp Act should be referred to and receipt stamped when necessary. This book must not be defaced or mutilated in any way and must be given up on demand to the Mayor or President or the Minister for Local Government.

Form No. 20.
Local Government Act, 1960.
(Sections 626 and 678.)
RATE RECEIPT.

Receipt No.....

No receipt recognised except on Official Receipt.

..... Local Authority.

Date..... 19.....

This Receipt is issued without any erasure or alteration whatsoever.

Received from M.....

by * Cash the sum of.....
* cheque
and in payment of rates as per particulars hereunder.

Assessment Nos. (If insufficient space see back.)	Particulars.	Ward.

Form No. 20—continued.

	Current. For year ending 30/6/.....	Arrears. For year ending 30/6/.....	Total Payments.	Discount.
General Rates				
Other Rate (if any)				
Sanitation Charges				
Total				

* Strike out unnecessary word.

.....
Clerk/Treasurer.

Rate Receipt Book.

DIRECTIONS FOR GUIDANCE OF OFFICERS.

Issued Under Section 678 of the Local Government Act, 1960.

Note.—All moneys for which these receipts are issued must be banked, vide Section 626.

1. No erasures or alterations whatever shall be made in this book.
2. In the event of error being made, receipt should be cancelled and a fresh one issued.
3. No receipt shall be destroyed or taken from this book except when given in return for payment.
4. If desired to cancel a receipt through any cause whatsoever, it should be done by writing across the face the word "Cancelled", stating cause, signing same at date, and retaining both original and duplicate in book for reference of auditors, who will initial same when auditing.
5. Original form to be written on in ink or with a ball point pen using carbon sheet underneath so as to get exact impress on duplicate.
6. No duplicate receipt shall be issued from this book. When companies and others desire duplicates they should make copies and submit to Council for certification by the clerk.

No stamp is necessary on these receipts for rates.

This book must not be defaced or mutilated in any way, and must be given up on demand to the Mayor or President or Minister for Local Government.

Form No. 26.

Local Government Act, 1960.

REGISTER OF PROPERTIES EXEMPT FROM RATES.

To be Used by those Councils which do not Incorporate all Unrateable Property in the Rate Book.

Description of Land.		No.	Lot.	Area.	Date Exempted.	Reason for Exemption.	Remarks.
Situation of Road.	Lease or Location.						

Form No. 27.

Local Government Act, 1960.

REGISTER OF RECEIPTS BOOKS, LICENSE BOOKS, ETC.

Date of Order for Books.	Order No.	No. of Books Ordered.	Date Received.	No. Received.	Printer's Account Voucher No.	No. on each Receipt Book.	Receipt in Book.		Date Issued.	Initials of Person to Whom Issued.	Audit Notes.	Remarks.
							From No.	To No.				

Form No. 28.

NOTICE OF SURCHARGE UNDER THE LOCAL GOVERNMENT ACT, 1960.

(Place).....

Date.....

To.....

Sir,

I have to inform you that, under section 632 of the Local Government Act, 1960, I have surcharged upon you the sum of..... for the reasons set out hereunder:—

Particulars of Surcharge and Reasons Therefor

I have to request that you will forward the amount of the above surcharge at the earliest opportunity to the *..... of the (City Town or Shire), together with this notice as the authority, to be paid into the..... Fund of the Council.

Government Inspector of Municipalities, or Auditor.

Local Government Act, 1960.

* Insert Mayor, President or Clerk as the case requires.

Form No. 29.

LOCAL GOVERNMENT DEPARTMENT.

Local Government Act, 1960.

(Section 575.)

.....of.....

Schedule Showing Arrears of Rates to be Written Off with the Approval
of the Hon. Minister Under the Provisions of Section 575.

Assessment No.	Name.	Description or Location.	Reason.	Amount.		

Rates to be written off in accordance with a resolution of the Council
passed at a meeting held on the.....day of.....19..........
Clerk......
Mayor or President.All the Assessments shown in the above Schedule totalling : :
have been approved by the Minister to be written off. All the items must be
recorded in the Minute Book, for legal and audit purposes......
Secretary for Local Government.