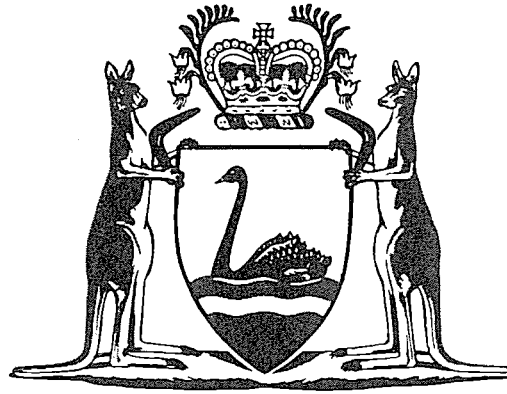


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[1985

THE LOCAL GOVERNMENT
ACCOUNTING DIRECTIONS
1985

LOCAL GOVERNMENT ACCOUNTING DIRECTIONS1985ARRANGEMENT

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LOCAL GOVERNMENT ACT

ACCOUNTING DIRECTIONS

I, JEFF CARR, being the Minister charged for the time being with the Administration of the Local Government Act, acting under the powers conferred upon me by the said Act and the Interpretation Act 1984, do hereby give the following directions.

DATED: 31 MAY, 1985.

J.P. CARR
MINISTER FOR LOCAL GOVERNMENT

1. CITATION AND APPLICATION

- (1) These directions may be cited as "The Local Government Accounting Directions 1985".
- (2) Subject to subclause (3), these directions apply on and from 1 July, 1985.
- (3) Notwithstanding subclause (2), the Local Government Accounting Directions 1965 shall continue to apply to and in relation to a financial year commencing before 1 July, 1985 and these directions shall have no application to or in relation to any such year but, except as may be otherwise expressly provided under section 677A of the Act, those directions shall have no application to or in relation to a financial year commencing on or after 1 July, 1985.

2. GENERAL PRINCIPLES

- (1) The municipal, trading and parking funds, and overdraft accounts, shall be conducted on the income and expenditure basis of accounting.

A council may undertake commitment accounting, provided that the commitments are eliminated from the financial statements at 30th June each year.

The loan, reserve and trust funds, shall be conducted on the basis of cash receipts and payments.

- (2) (a) The budgets, and the monthly, quarterly and annual financial statements shall be prepared in the form prescribed by the schedules to these directions.
- (b) The sub-programmes contained in the prescribed schedules may include such other information as the council considers necessary provided that in every case, that other information is included in such a manner as to clearly identify the sub-programme to which it relates.
- (c) The prescribed schedules in these directions include form titles and column headings suitable for both

budgets and monthly, quarterly and annual financial statements. When preparing the forms, the council shall show only the title and column headings which are appropriate to the financial statement being produced. (A note to this effect has been included on the appropriate prescribed schedules in these directions for the guidance of officers).

- (3) (a) Where a council requires payment to be made from a loan and reserve fund, the relative amount shall be transferred from the loan fund and reserve fund to either the municipal, parking and trading funds from which the required payment shall be or has been made.
- (b) All financial statements required under these directions for the municipal fund, parking fund and trading funds, shall clearly show the sums transferred and expended from the loan and reserve funds as required by paragraph (a). Separate fund statements are to be prepared for the loan and reserve funds, showing the full details of opening balances at July 1, loans raised and expended during the year and the unspent balances at June 30.
- (4) (a) Where a council provides for depreciation on buildings, plant and other fixed assets, the amount so provided shall be accounted for by -
- (i) allocating depreciation to works and undertakings, provided the amount so allocated can be clearly identified with every work or undertaking, separately classified under each programme and sub-programme of the schedules as illustrated in the following example:-

PART OF

SCHEDULE 12

TRANSPORT

PARTICULARS	CURRENT YEAR ESTIMATED		CURRENT YEAR ACTUAL	
	INCOME	EXPEND	INCOME	EXPEND
<u>STREETS, ROADS, BRIDGES, DEPOTS</u>	\$	\$	\$	\$
- <u>MAINTENANCE</u>				
<u>Expenditure</u>				
Roadworks - Statutory Grant				
<u>Estimated</u> <u>Actual</u>				
56,715 (a) Expenditure 55,700				
<u>8,800 (b) Depreciation</u> <u>8,300</u>				
<u>\$65,515</u> <u>\$64,000</u>		65,515		64,000

or;

- (ii) by a direct transfer between the capital accumulation account and the asset depreciation provision account, where a local authority chooses

only to disclose buildings, plant and other fixed assets in the balance sheet at depreciated values.

- (b) Paragraph (a), shall only apply to the municipal, trading and parking funds, and overdraft accounts.
 - (c) Depreciation applicable to council's own plant or other assets shall not be charged to loan funds or reserve funds, but the actual operating costs of such assets may be so charged.
- (5) (a) All outlays of principal and interest repayments in respect to loans raised by the council shall be shown on the schedule 16 and shall not otherwise be allocated.
- (b) 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 loans raised for a purpose of any trading and parking undertaking for which separate funds have been established, the loan raised shall be treated in the municipal fund as an investment in those trading and parking undertakings, and in the accounts of the trading and parking funds, as a capital advance. Transfers to the municipal fund from the trading and parking funds in respect of loan repayments shall show as a reduction of the investment account in the municipal fund and as a reduction of the capital advance accounts in the trading and parking fund.
- (6) Except as provided in sub-clause (7), no portion of the general administrative costs shall be allocated to works in any way. The only costs charged to works shall be those actually incurred in carrying out those works.
- (7) Where no engineer is employed or contracted for roadworks design and supervision and the clerk or other officer is responsible for engineering supervision, a proportion of that officer's salary, as it directly relates to the hours of supervision involved, may by authority of an annual resolution of the council, be transferred to engineering supervision overheads.
- (8) (a) Entries to any accounts, in any ledger, sub-ledger or register, shall adjacent to each entry, in each account, record a clear reference to the source of those entries (eg., Cash Book Folio 15, General Journal Folio 21 etc.)
- (b) Every journal entry from which entries are to be, or have been made in any account in any ledger, sub-ledger or register, shall bear a concise and clear explanatory notation and the signature of the officer authorising the entry.
- (c) Where a council chooses to use loose leaf journal sheets or individual journal forms, in lieu of a bound book, each leaf or form shall be securely filed in date order and maintained for future reference for the same period as other accounting records.

3. BOOKS OF ACCOUNT

- (1) Each council shall cause to be provided and maintained in some suitable form accounting records of the following kind.
 - (a) Cash book or consecutive record of cash receipts and payments.
 - (b) General ledger which records for each account classification the details of each transaction by type, date, amount and reference number. No entries shall be made in the ledger unless they are first taken through a book of prime record.
 - (c) General journal which shall be kept to initiate all adjusting and closing entries to the general ledger.
- (2) All books and records as are required by the Act or these directions shall be kept in a durable form.
- (3) All moneys received and paid on account of and for the municipality and the several purposes for which the moneys were received or paid, shall be recorded in a cashbook for each fund to which they relate. The cashbook of each fund, shall be reconciled monthly with the various bank or other financial institution statements, passbooks and investment records, and the reconciliations shall be entered in the cashbook or other record.
- (4) All income and expenditure, or receipts and payments, as the case may be, shall be posted to an appropriate account in the general ledger.

4. DATA PROCESSING

- (1) Municipal accounting records may consist of manual, mechanical or electronic data processing (E.D.P.) or any combination of them but the clerk shall ensure that E.D.P. or other data processing that is used complies with the requirements of the Act and these directions.
- (2) For the purpose of these directions, any data storage media which is machine-sensible, may be regarded as the equivalent of manually prepared records provided that the machine-sensible media can be readily converted to printed copy in a form to the like effect of manually prepared records as required elsewhere in these directions.
- (3) All data stored on any machine-sensible media shall be regularly copied as part of normal operating procedures to enable the complete reconstruction of all data stored in the event of any failure. This backup information shall be stored in a secure place.

5. LOANS AND DEBENTURES

Full particulars of all loans raised by a council shall be recorded in a register established for that purpose and include the following information.

- (a) Principal sum borrowed.

- (b) Interest rate.
- (c) Lender.
- (d) Purpose.
- (e) Term.
- (f) Date loan taken up.
- (g) Schedule of repayments of principal and interest, date repayments due and the subsequent outstanding principal.

6. TRUST FUNDS

- (1) Subject to sub-clause (2) a separate register of trust moneys shall be kept by the council which clearly sets out the purpose for which the money is held, the date on which it was deposited with the council and the persons on whose behalf the money is held. The register shall be reconciled regularly with the amounts held in the trust fund bank accounts.
- (2) Where trust fund moneys held are few in number, the record in the general ledger may be used in lieu of a trust deposit register.
- (3) Moneys received from subdividers and developers, or from town planning schemes of the council, for the purpose of providing for footpaths, public open space, roads, or other services or amenities in the general area of a subdivision or planning scheme, shall be shown in the trust fund financial statements, or where there is a trust deposit register, in that register, with sufficient detail to clearly define the area in which such money is to be expended and the nature of the work to be carried out.

7. RESERVE FUNDS

- (1) Any reserve fund for a work or undertaking which a council is authorised or required to carry out, shall be established only by transfer from the municipal, trading and parking funds to a separate bank or investment account after first providing for the amount in the estimates of expenditure of the municipal, trading and parking funds.

The provisions of section 547(12) of the Act must be observed in respect to transfers exceeding the estimates in the adopted budgets.

The amount transferred shall be shown in the financial statements prescribed in these directions, being schedules 15, 17, 18 and 23.

- (2) The amount transferred from the revenue of any trading and parking fund may be credited direct to a separate bank or investment account but the amount so transferred must be recorded in the income and expenditure columns of schedule 15.
- (3) Where a council under section 528(5) of the Act transfers the proceeds from the sale of a capital asset to a reserve fund,

the proceeds and amount transferred must be recorded in the income and expenditure columns of schedule 15.

8. RECEIPTS

- (1) All forms to be used as receipts shall be printed in a form or design approved by the clerk and shall be so arranged as to provide a legible carbon counterfoil to be retained for office use. On each counterfoil there shall be printed the words "Office Copy Only" or the counterfoil shall be designed in a form which clearly identifies that it is not an original copy.
- (2) (a) Receipt forms which are designed to be issued in typewritten or handwritten form shall be printed with consecutive serial numbers.
 - (b) Receipt forms which are designed to be issued by a cash receipting machine shall be consecutively numbered by that machine, as issued.
- (3) "One write" systems shall, for the purpose of this sub-clause, be deemed to be systems in which the receipts are not in bound book form and in which, the carbon copies of the original receipts become consecutive entries on a backing sheet, which then also serves as a cash receipt journal. In such cases, the following provisions apply in addition to the provisions relating to other forms of receipts.
 - (a) The backing sheet shall be regarded as the duplicate copy of the receipt.
 - (b) The pre-printed serial number of the original receipt shall also be entered onto the backing sheet.
 - (c) Receipts shall be issued in the consecutive order of the pre-printed serial numbers on the original copies.
- (4) Where the council acts as a collecting agent for Government Departments and Instrumentalities and it is necessary to forward the duplicates of receipts to that Department or Instrumentality, the clerk shall cause to be prepared and maintained an abstract of receipts which shall contain details of-
 - (a) the receipt number, date and amount received,
 - (b) the name of the payee and the mode of payment,
 - (c) a reference to the expenditure voucher number by which the remittance was issued, and
 - (d) the signature of the cashier and the countersignature of a checking officer.
- (5) (a) Where a Government Department or Instrumentality or bank is appointed by the council as an agent for the collection of moneys due to the council, the council shall ensure that -
 - (i) the duplicates of all receipts are forwarded to the council within seven days of the date of issue,

- (ii) the agent, with each remittance, provides the council with an abstract of collections showing the date, amount, receipt number and payer's name. The total of such abstract shall correspond with the amount of the remittance and show whether the remittance was by bank deposit, agent's cheque, or the handing over of the payer's remittance intact, and
 - (iii) a receipt is issued to the agent as acknowledgement of the remittance and shows the abstract number upon the receipt and the receipt number on the council's copy of the abstract.
- (b) Where cheques received by an agent are dishonoured and the agent deducts the amount of the dishonoured cheque from the next remittance, the council shall ensure that the details of the amount deducted are shown on the council's copy of the abstract and the dishonoured cheque is obtained from the agent.
- (6) Where several receipt forms are printed on each page of a bound receipt book, the carbon counterface may be designed so as to be used as a collectors cashbook.

9. MONETARY DOCUMENTS

- (1) The clerk shall cause all receipts and other monetary documents purchased for use by the municipality to be delivered, in the first instance, to the principal office of the municipality for safe keeping.
- (2) The clerk shall cause details of all receipts and monetary documents received and issued by the municipality to be recorded in a register to be maintained for that purpose. The register shall contain all details which are relevant to proper internal control and shall include -
 - (a) the serial numbers of books, receipts and other monetary forms delivered into and issued from stock, together with the date received and issued, and
 - (b) the name of the person in whose custody the books, receipts and other monetary forms are placed.

10. ISSUING OF RECEIPTS

- (1) The clerk, or other person authorised to receive money on behalf of the municipality shall, in all cases, issue an official receipt in acknowledgement of the money so received and shall retain a carbon counterfoil of such receipt for office use.
- (2) Receipts shall only be issued on approved receipt forms upon which the details may be entered by a receipting machine, a typewriter or by hand writing. In each case the details shall be entered in ink of good and lasting quality.
- (3) Every receipt issued shall bear the date of issue, the signature of the issuing person, the mode of payment, the amount received, the purpose for which it was received and

the name of the person or organisation tendering the money. (Receipts issued by a cash receipting machine need not be signed by the issuing person).

- (4) If a cheque is presented for the payment of an account which bears a name other than the drawer of the cheque, particulars thereof shall be recorded on the receipt.
- (5) If a receipt is improperly written or printed, both the original copy and the carbon counterfoil shall be cancelled in ink and both copies shall be filed together.
- (6) (a) The cancelled receipt, whether improperly written or printed, shall in addition to having endorsed across the face the word "cancelled", include the reasons for which the receipt was cancelled, include the receipt or monetary form number of any replacement receipt and the signature and date of the officer cancelling the receipt.
 - (b) Where a replacement receipt is not issued, a notation shall be placed on the cancelled receipt to explain the reason for the cancellation and why no replacement receipt was issued in respect to the customer's remittance. The explanation shall be signed by the cashier and countersigned by a senior officer.
 - (c) Where receipts are to be cancelled by using the "void" facility on a cash register or receipting machine, the two cash register imprints of the voiding entry shall be shown on the copies of the receipt originally issued. The void facility shall not be used for any purpose other than for cancelling the whole of a previously issued receipt.
- (7) All accountable monetary forms which cannot be produced for examination, shall be noted by council resolution and a copy of that resolution shall be placed in the receipt book, together with the duplicate receipt, or in the file containing the cancelled receipts from a mechanical receipting system.
- (8) All cheques received shall have endorsed on the back thereof, the receipt or monetary form number and shall be stamped across the face with the words "Not Negotiable Account (name of municipality) Only".
- (9) In circumstances where money is deposited in a currency activated machine or where money is received and acknowledged by the issue of a ticket or token in a form and manner authorised by the clerk, sub-clause (1) need not apply until such time as the money is delivered to the clerk or other person authorised to issue an official receipt.

11. POSTAL REMITTANCE REGISTER

- (1) Subject to sub-clause (3) particulars of cash, cheques, money orders, postal notes and other forms of monetary remittance received through the mail shall be entered in a register kept for that purpose. As soon as is practicable after the receipts are prepared, the receipt numbers shall likewise be entered next to the corresponding remittance entry in the register.

- (2) Where practicable, the entries in the remittance register shall be made by an officer other than the officer of the council who normally performs the duties of cashier.
- (3) Where it is not considered practicable to maintain a remittance register, the details of cash, cheques and other remittances received through the mail may, prior to the receipting process, be entered onto a separate bank lodgement form to be used specifically for that purpose. As soon as practicable after the receipts have been prepared, the receipt number shall likewise be entered next to the corresponding entry on the bank lodgement form.
- (4) Where practicable, an employee of the council, other than the cashier, shall, prior to banking, check that the receipt numbers for all remittances received through the mail have been appropriately entered in the remittance register and on the bank lodgement form.
- (5) Where it is necessary for a remittance received through the mail to be returned to the payer, an accompanying letter signed by the clerk, treasurer or senior finance officer shall also be sent and a copy of that letter shall be fixed into the remittance register or bank lodgement book, adjacent to the original entry.
- (6) Where funds are directly transferred to the municipality through the medium of an electronic funds transfer system, statements of amounts transferred shall be obtained from the bank or other financial institution handling the transfer and these statements shall be reconciled to the municipal records weekly.
- (7) Post dated cheques, or other instruments of a like nature, which were received by mail or otherwise, shall be entered in the remittance register or other suitable record, together with the due date for presentation. Receipts shall not be issued until the due date for presentation.
- (8) Amounts received for unidentified purposes shall be receipted and temporarily credited to the trust fund.

12. BANKING

- (1) All deposits in a council's banking account shall be entered on a bank deposit form which shall be so arranged as to provide for the retention of carbon duplicates of all deposit forms.
- (2) Bank lodgements shall in all cases include one or more complete days receipts, provided that the receipts for one day may be banked in two consecutive lodgements and that bank lodgement details can be readily identified with the relevant receipts.
- (3) 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 and endorses the receipt counterfoil accordingly,

- (b) it is used by the person presenting the cheque to make payment to the council in respect of which he is liable,
 - (c) the person presenting the cheque to the council gives a written acknowledgement of the change received, and
 - (d) the duplicate of the receipt issued by the council is endorsed with the name of the drawer of the cheque and the amount of change given.
- (4) Moneys received shall be banked in the form in which they were received, but postal notes and money orders may be cashed at a post office and the cash deposited with 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 purpose of transmission by post.

Where the council has appointed a collecting agent under clause 8(5), the council may, by annual resolution, allow that agent to bank all moneys received into the agent's bank accounts and the remittance to the council to be made by a bank transfer within the period prescribed by section 626(5)(a) of the Act.

- (5) Cheques which have been dishonoured and are to be re-banked shall be entered on a separate bank lodgement form.

13. OUTSTATION COLLECTORS

- (1) Where the council has authorised any person or organisation to collect moneys at a place other than the principal office of the council, the clerk shall ensure -
 - (a) the authorised collector complies with all the relevant sections of the Act and directions, and
 - (b) every collector keeps an accurate and chronological account of the receipt and disposal of moneys received by him.

14. CURRENCY ACTIVATED MACHINES

Where any machine or appliance which is activated by the insertion of coins or currency notes is installed, the clerk shall ensure that an appropriate system of internal control exists in respect to all moneys.

15. ORDERS FOR GOODS AND SERVICES

- (1) Subject to sub-clause (4), goods and services shall be obtained only by use of an official order provided that in urgent cases goods and services may be ordered subject to confirmation of an official order.
- (2) (a) The official order -
 - (i) shall be signed by the officer of the council to whom that specific duty, function or responsibility has been authorised by the council,
 - (ii) shall be printer numbered consecutively, and

- (iii) shall be hand written in ink or type written.
- (b) A register shall be maintained recording the serial numbers of all official order forms together with the name of the officer in whose custody they are placed.
- (3) A duplicate copy of all orders issued shall be kept.
- (4) It shall not be necessary to issue an official order form for -
- (a) fees and payments due under any Act of Parliament,
 - (b) insurances, freight, postal charges and subscription to publications which council normally obtains,
 - (c) fees and costs payable to debt collection agencies or charges for professional services authorised by resolution of the council,
 - (d) goods purchased from petty cash,
 - (e) payments made under any award binding upon the council,
 - (f) licences, or rights of copyright, payment of which is not avoidable at law,
 - (g) awards against the council by a court of law for damages, penalties or royalties, and
 - (h) donations to charitable and non-profit organisations that have been authorised by resolution of the council.

16. CREDITORS

- (1) Accounts payable by the council shall be entered in a record of some suitable form as soon as practicable after receipt by the council.
- (2) Where a creditors ledger is maintained, it shall be controlled from the general ledger as follows -
- (a) Invoices for goods and services received by the council shall be charged to the appropriate accounts in the general ledger, with the corresponding amount being credited to -
 - (i) the various creditors accounts in a subsidiary ledger,
 - and
 - (ii) the sundry creditors control account in the general ledger.
 - (b) The payment of the creditors accounts shall be debited to the various creditors accounts in a subsidiary ledger as well as the sundry creditors control account in the general ledger.
- (3) The subsidiary creditors ledger shall not less than once each month, be balanced with the sundry creditors control account in the general ledger.

17. CHECKING AND CERTIFICATION

In preparing accounts for payment the following shall be observed.

- (1) The certificate of a responsible person in the employ of the council, to the effect that such goods have been received in good condition and according to the order, or that such services have been rendered, shall be placed on every invoice or account for goods or services, or where appropriate, on a summary of those invoices or accounts.
- (2) Before certifying an account for goods and services, the responsible person shall check the particulars therein with the entries in the record of goods received.
- (3) The clerk, or some other person authorised by the clerk, 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 and whether the prices charged are in accordance therewith.
- (4) Accounts shall not be submitted to a finance committee and/or a council without being certified as required by sub-clause (3).
- (5) In submitting accounts for payment and confirmation of payment to a finance committee and/or a council, the clerk or responsible person shall classify them 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 a finance committee for review and for recommendation to the council for payment and such certificate shall be initialled by a member of a finance committee.
- (7) (a) A council, as soon as practicable after the annual elections, but not later than 31st August in each year, may resolve that the provisions of this sub-clause shall apply instead of those referred to in sub-clause (6) and any such resolution shall have effect according to its terms.
- (b) Prior to being submitted to a finance committee and the council, all accounts for goods and services against the council, shall be listed in a schedule showing the full particulars of each account to be paid, a copy of which shall be forwarded to each member of the council, bearing the following certificate by the clerk or treasurer.

CERTIFICATE OF CLERK (OR TREASURER)

This schedule of accounts to be passed for payment, covering vouchers numbered from to and totalling \$..... which was submitted to each member of the council on has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and castings and the amounts shown are due for payment.

This schedule of accounts shall also bear the following certificate by the chairman of the finance committee before its submission to the council for authority to pay.

CERTIFICATE OF CHAIRMAN OF FINANCE COMMITTEE

I hereby certify that this schedule of accounts covering vouchers numbered from to and totalling \$..... was submitted to the finance committee on and that the amounts are recommended to the council for payment.

CHAIRMAN OF FINANCE
COMMITTEE

- (8) The schedule of accounts referred to in sub-clause (7) shall be entered in the minute book.
- (9) Where a certificate is required by this clause it may be attached by means of a uniform rubber stamped impression and such certificate shall be signed in ink with the usual hand-written signature of the certifying officer.
- (10) The clerk shall cause a schedule of all accounts paid or payable to be presented to council. The schedule shall include reference to the cheque and/or voucher number, the name of the payee, the amount payable and shall be entered in the minute book.
- (11) The council minute confirming or authorising the payment of accounts listed in the schedule referred to in sub-clause (10) shall identify the list so presented by reference to the relative cheque and/or voucher numbers and the total of the amounts payable in the schedule.

18. DISBURSEMENTS

- (1) All cheques for payment from a 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 \$100 shall be made by cheque payable to the order of the payee and crossed with the words "Not Negotiable Account Payee Only", but in the case of the payment of salaries and wages, 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. Cheques drawn by the council "To Order - Account Payee Only" may, after clearance through the banking system, be obtained from the bank and retained as suitable acquittance where no other form of acquittance has been obtained. Where "bearer" cheques are issued, a written acknowledgement of receipt shall always be obtained.
- (4) Except where authorised by the Act or by these directions, accounts shall not be paid until their payment has been authorised by a resolution of the council. Provided that this shall not apply to accounts (such as railway freight) 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; but all payments made under this provision shall be separately submitted to a finance committee and the council at the next meeting of each following the date of payment.

19. PETTY CASH

- (1) The clerk shall be responsible for ensuring that there is a satisfactory control on the expenditure of petty cash.
- (2) Petty cash shall be kept on the imprest system and expenditure shall be allocated to the respective ledger accounts at the time of reimbursement.
- (3) Petty cash transactions shall be recorded in a register of some suitable form and shall be supported by vouchers or receipts which shall be checked and certified by a responsible officer, prior to each reimbursement.

20. ADVANCE ACCOUNTS

- (1) Where a council has established an advance account under section 626(5)(c)(ii) of the Act the resolution required under that section shall be made at least once in each year and shall specify the financial year to which the authorisation applies.
- (2) All expenditure from the advance account shall be allocated to the respective ledger accounts at the time of disbursement and a bank reconciliation of the advance account shall be prepared at least monthly.

21. FACSIMILE SIGNATURES ON CHEQUES

- (1) A council may apply facsimile signatures on cheques drawn on council bank accounts in lieu of the actual signatures personally applied by councillors or officers of the council.
- (2) The clerk shall be responsible to the council to ensure that adequate security procedures are applied.
- (3)
 - (a) A register shall be maintained to record separately for each council bank account the serial numbers of each batch of cheques to which the facsimile signatures were applied.
 - (b) Any person having custody of signature stamps or plates shall be responsible to ensure the cheque register is properly and completely entered on each occasion they are used.
 - (c) The councillors or officers whose facsimile signatures appear on the stamps or plates shall, at all times, personally supervise the use of the stamps or plates and each shall personally sign the register adjacent to the entry recording the serial numbers of that batch of cheques.
 - (d) Facsimile signatures shall not be printed, stamped or otherwise entered upon a cheque until all other details in respect to the date, the payee's name, the amount and

any special conditions or notations have been fully entered upon that cheque.

22. CANCELLATION OF PAID INVOICES

Within fourteen days of the date of the council resolution approving of the payment, each voucher, together with all of its attachments shall be cancelled with a stamp, or in a manner to the like effect as shown hereunder.

Name of council
Passed for Payment
Date of Meeting _____

23. POSTAGE

- (1) The clerk shall cause to be maintained in some suitable form a record of stamps purchased and used.
- (2) Stocks of postage stamps on hand shall be held in a secure place.
- (3) The clerk shall be responsible to ensure that there is satisfactory internal control over the use of postage stamps purchased by the council.

24. INVESTMENTS

- (1) All cheques for payment from a council's investment bank account shall be signed in accordance with the provisions of section 626(5)(b) of the Act.

Councils wishing to modify those signatory provisions may do so with the Minister's approval under section 626(5)(d) of the Act.

- (2) Where the clerk considers it appropriate or desirable to amalgamate the moneys from two or more funds for lodgement to a single investment, he may do so provided that -
 - (a) proper records of the various principal sums are maintained, and
 - (b) interest earned is properly and accurately brought to account in the books and accounts of the Council.
- (3) (a) In respect to each investment, there shall be prepared and maintained a register recording the full particulars of those investments.
 - (b) All investment balances shall be included as part of the fund balance on every statement of financial position submitted to the council.
- (4) The clerk shall cause to be obtained and retained all passbooks, receipts, certificates, correspondence and other documents relating to all investment transactions.

25. CAPITALISATION OF FIXED ASSETS

- (1) Expenditure of a capital nature which results in the creation of an asset which is realisable and/or insurable and has

physical substance, shall be deemed a fixed asset. Land (held in freehold title) and other fixed assets acquired by the council, other than by purchase, shall also be recorded as a fixed asset.

- (2) (a) For the purposes of the balance sheet, all fixed assets shall be recorded at an amount equal to the cost of purchasing or creating that asset and shall include such related costs as delivery, erection, commissioning, site preparation, signwriting, and the like, but shall not include any interest payable in respect to contracts, loans or overdrafts.
- (b) Councils need not capitalise assets with an individual cost of less than \$300.

26. REGISTER OF FIXED ASSETS

- (1) The clerk shall cause to be kept at all times a register of the fixed assets owned by the municipality and such register shall be divided into separate sections for; land and buildings, plant and equipment, furniture and equipment, tools, and such other sections as the council or the clerk may consider necessary. Each section of the register shall record the assets at their historical cost and the monetary total of each section of the register shall correspond with the amounts shown as fixed assets in the balance sheet. (A suitable narration may be made at the foot of the balance sheet to explain this basis of valuation).
- (2) For the purposes of this clause the value of all assets recorded in the asset register for the period ended 30th June, 1984, shall be regarded as the 'historical cost' of those assets.
- (3) Where a council depreciates fixed assets in its annual financial statements, the amount so calculated shall be recorded adjacent to each asset in the register, together with the progressive provision for depreciation on each item.
- (4) The register shall contain, where applicable, particulars of-
 - (a) title deeds, vesting order numbers and property details to enable the identification of land and to clearly identify the land on which buildings or other capitalised improvements are located,
 - (b) asset identification, which may include such things as, make, model, engine number, serial number, plant item number, license registration number and other such information which will enable the positive identification and location of assets, and
 - (c) any other details considered relevant by the Clerk.
- (5) In the final quarter of each financial year, the clerk shall cause tests to be conducted to determine the reliability of the particulars shown in the register and the continued existence of the assets and the physical condition of those assets. Within thirty days of the completion of such tests,

the clerk shall cause to be prepared a certificate stating the scope and results of the tests, together with his opinion as to the reliability of the inventory.

- (6) Assets sold and/or written off, shall be deleted from the register and the book value of that asset transferred from the asset account to the capital accumulation account.
- (7) The proceeds from the sale of any asset sold or traded in shall be credited as capital income of the programme or sub-programme to which that asset can be predominately associated. Where the asset cannot otherwise be classified, the proceeds shall be credited as capital income in the "unclassified" sub-programme of "other property and services."
- (8) Assets shall not be written off or removed from the register, except upon a resolution of council. The resolution shall specify the particulars of each asset to be written off and the reason it is to be deleted from the register.

27. DEBTORS

- (1) The clerk shall cause records to be maintained of all debtors and transactions relating thereto.
- (2) Consecutively numbered invoices shall be prepared for all goods and services supplied by the council. Invoices shall be prepared at the time of supply, or where this is not practicable, within thirty days of that time. In all cases, carbon duplicates shall be prepared and retained.
- (3) All invoices shall be separately entered in a debtor's register at least monthly. The total amount due by debtors shall be debited to one or more sundry debtors control accounts in the general ledger. The control accounts shall be balanced back to the individual accounts in the debtor's registers not less frequently than monthly.

28. INFRINGEMENT NOTICES

- (1) The clerk shall cause a record to be maintained containing particulars of notices issued for each infringement, such as parking, dogs, litter, bushfire, and the resultant action taken in each case.
- (2) The clerk shall be responsible for the administration of these infringements and for the institution of internal checks on collections.

29. SELF SUPPORTING LOANS

- (1) (a) In every case where a council advances money by way of a loan under section 446A of the Act, or where a council borrows money for a work or undertaking in respect to which persons or organisations are required to repay all or part of the principal or interest, written agreements shall be entered into, prior to the funds being expended by the council.
- (b) Where a council borrows money by way of loan and proposes to recoup all or part of the principal and interest repayments under agreements with persons or

organisations, that fact shall be stated in the advertisements specified under section 610 of the Act.

- (2) Where the council advances loan or overdraft moneys to finance works on rateable property and the principal and interest is to be repaid by specific debtors -
 - (a) in each case a caveat shall be lodged on the property of the debtor,
 - (b) in each case a loan repayment agreement shall be properly drawn up and registered, and
 - (c) at 30th June each year the principal sum still owing shall be shown as a deferred asset in the balance sheet.
- (3) Where the council advances loan or overdraft moneys to finance works on land which is not rateable property, the council shall enter into a properly drawn up and registered deed of repayment or guarantee with the persons or organisations on whose behalf the works are to be carried out.

30. GUARANTEES AND INDEMNITIES

- (1) Where a council enters into an agreement of guarantee or indemnity under section 446A(2) of the Act, the council shall establish the potential liability under each such agreement at 30th June each year and include, in a footnote to the balance sheet, a statement of the amount of the contingent liability so established.

31. REGISTER OF LEGAL DOCUMENTS

- (1) All legal documents shall be recorded in a register established for that purpose. Such documents shall include; title deeds, vesting orders, contracts, guarantees, indemnities, mortgages, lease agreements, debtor's loan repayment agreements, security bonds, share and debenture certificates. Insurance policies should also be included where no other separate record is maintained in respect to these documents held by the council.
- (2) Documents and receipts related to investments need not be recorded in the register of legal documents, provided that they are fully recorded in the register of investments, required by direction 24(3)(a).
- (3) The register of legal documents shall include, adjacent to each entry, a clear reference to enable location of the document within the municipality's filing system, and where such documents relate to fixed assets of the municipality, a clear reference to enable location of the asset in the register of fixed assets.
- (4) (a) Entries in the register of legal documents which relate to contracts, bonds or other agreements with a predetermined expiry or maturity date, shall record that date as well as any income due to the council under those contracts, bonds, or other agreements.

(b) Where an agreement has been entered into by council relating to the eventual transfer of title over any asset during the term of or on maturity of that agreement, a clear reference to that effect should be entered in the register.

(5) All legal documents shall be stored in a council's safe or strongroom, or deposited with the council's bank for safe-keeping.

32. RATE RECORDS

(1) The clerk shall be responsible to ensure that adequate safeguards exist to prevent the unauthorised alteration of information contained in the ratebook and to cause test checks to be conducted each year to ensure the ratebook contains a complete and detailed record of all rateable property required by section 540(1) of the Act.

(2) (a) The clerk shall cause to be prepared each year a detailed statement which reconciles the total valuations at the end of that year with the total valuations at the end of the previous year. Separate reconciliations shall be prepared for gross rental values and unimproved values.

(b) Where a general revaluation of the whole or part of a municipal district, townsite or ward, comes into operation in a year, a reconciliation of the valuation for the whole or part of the district as the case may be, shall not be required in that year.

(3) As soon as practicable after the end of each financial year the clerk shall cause to be prepared a summary reconciling the valuations recorded in the ratebook at June 30th to the total rates levied for the year.

33. PROPERTIES EXEMPT FROM RATES

The clerk shall cause to be maintained a record of all land which has been exempted from rates under sections 532(10) and 532(11) of the Act. The record shall contain a reference to the council resolution and the notice appearing in the Government Gazette for each property exempted from rates.

34. SANITARY AND RUBBISH SERVICES

Where a council provides a sanitary or refuse collection service for which the council makes a separate charge the following requirements shall be observed.

(a) A detailed record containing particulars of services rendered to each property shall be maintained. The clerk shall cause test checks to be conducted each year to verify the accuracy of the record.

(b) Charges levied for each sanitary or refuse collection service shall be recorded in the debtors ledger and balanced in total with the appropriate account in the general ledger.

35. OVERPAYMENTS TO THE COUNCIL

(1) All overpayments to a council shall, where practicable, be promptly refunded.

- (2) All moneys received by way of overpayments which, after 30 days following the date of the receipt, have not been refunded, shall be transferred to the trust fund.
- (3) The clerk shall cause a list to be prepared showing the details of all overpayments which were transferred to the trust fund during each quarter, together with the reason why the overpayments were not refunded and shall cause the list to be submitted to the first council meeting following the end of each quarter. The list shall be fixed into the minute book together with the minutes of the meeting at which it was submitted.

36. UNSPENT SPECIFIED AREA RATES (Section 548(4) of the Act, specific works in specified areas).

Where a council in any year levies a specified area rate and does not fully expend the revenue derived from that rate, within the financial year in which it was levied, provision shall be made in the budget for the following year to expend the remaining balance. The budget provision shall clearly show the purpose of the expenditure, together with a reference to the year in which the rate was levied and shall continue to be included in all subsequent budgets until fully expended on that purpose.

37. PRIVATE WORKS

- (1) The clerk shall cause to be prepared and maintained a detailed costing record in respect to each authorised private work and shall cause -
 - (a) the amount invoiced in respect to the work carried out to be compared with the actual cost of carrying out that work and appropriate action for the recovery of any amounts due to the council, and
 - (b) a report to be prepared and presented to council in respect to any losses incurred or amounts which appear non-recoverable. Such report shall also include the name of the officer who authorised the work.
- (2) Private works should not be commenced until the responsibility for the cost of the work has been acknowledged in writing by the person or persons on whose behalf the work is being carried out.

38. CONTRIBUTIONS AND REIMBURSEMENTS

- (1) The amount due to the council by way of a "reimbursement", representing the full cost or, a "contribution" representing a portion of the cost of a work or service carried out by the council, shall be classified in the general ledger programme and sub-programme accounts to which the cost of the work or service carried out to be carried out has been or will be charged.
- (2) Any amount owing in respect to any work or service carried out by the council under this clause shall be recorded in the debtors register required to be kept by direction 27.

39. WRITING OFF OF MONEYS DUE

Moneys due to the council shall not be written off except upon a resolution of the council. Prior to such resolution being passed, the clerk shall cause to be prepared a list, to be included in the minutes of the council, specifying the accounts for write-off and shall ensure that the list contains -

- (a) the debtor's name, the account classification, the amount to be written off and the fund, and
- (b) details of why the debt remains uncollectable.

40. DISHONOURER CHEQUES

When a cheque, which has been issued to the council in payment of an account, is dishonoured by the bank for any reason, the general ledger bank account and debtor's account (or income account if there was no debtor's account) shall be correspondingly adjusted to record the fact that the account has not been paid.

41. SALARIES AND WAGES

- (1) The clerk shall cause adequate time and attendance records to be maintained in respect of each employee of the council, a record of attendance, whether employed on a full time, part time or casual basis. The following shall also be kept.
 - (a) Separate records for each employee, showing the gross salary or wage and other allowances paid, together with the details of all deductions made.
 - (b) Time sheets for appropriate employees, recording the hours of attendance and the allocation of time worked on the various jobs on which the employee was engaged. Such time sheets shall be signed by the employee and countersigned by the officer who, from time to time, is charged with the responsibility to supervise that employee.
 - (c) Detailed records for each employee showing the amounts accrued for sick leave, annual leave, long service leave, other leave and days in lieu, together with the dates and amounts of leave taken, and whether or not payment was made. Such records shall be entered up to date each time an employee takes leave, or annually, if no leave was taken.
 - (d) No payment shall be made for leave allowances or other entitlements unless specifically provided for and in conformity with the appropriate industrial award, or specifically authorised by a council resolution.
- (2) Salaries and wages sheets shall be prepared on each occasion when such payments are made and shall provide all details in respect of the amounts payable to and deductible from each employee. The clerk shall cause a responsible officer or officers to certify each salaries and wages sheet to the effect that -
 - (a) the employees named thereon were actually employed for the period shown and entitled to be paid the gross salary or wage and allowances shown,

- (b) the individual rates of pay are in accordance with the award or council resolution and the hours shown on the payroll sheets correspond with those shown in the time records certified by the employees and their supervisors, and
 - (c) the additions and computations are correct in every respect.
- (3) Except where the payment of a salary or wage is made by a cheque endorsed "Not Negotiable - Credit Account of Payee Only", an acquittance shall be obtained at the time of payment and shall take one of the following forms.
 - (a) The personal signature of the employee upon the salaries and wages sheet, or some suitable receipt prepared for that purpose.
 - (b) Where the employee has, by written authorisation bearing the signature of the employee and the specimen signature of another person, authorised his salary or wage to be paid to that person, that person's signature shall be in lieu of the employee's signature for the period stated on the form of authorisation.
 - (c) Where the payment of salaries and wages is to be made by direct deposit to a banking account in the name of the employee, the bank shall be provided with a written statement containing the full particulars of the employee's name, bank account and amount to be deposited, and the council shall retain a duplicate copy of that list stamped by an officer of the bank, as full acquittance for the payment.
- (4) Salaries and wages which remain unclaimed by the employee shall be listed in a register of unclaimed wages and deposited into the council's trust bank account within seven days after the date of the pay period to which they apply.
- (5) Where the officer who distributes the employee's salaries and wages payments fails to obtain the signature or other appropriate acquittance at the time of distribution, the officer shall enter upon the salaries and wages sheet a personally signed certificate to state that the employee was actually paid and the reason for failing to obtain an acquittance. Such certificate shall, where possible, bear the signature of a person who witnessed the payment.
- (6) At 30th June each year, the clerk shall cause to be prepared a statement showing the total salaries and wages and allowances paid for the year, together with the total of all deductions and shall reconcile each total, firstly to the general ledger control accounts and secondly to the totals of group certificates and statements of earnings issued.
- (7) The total salaries and wages paid in sub-clause (6) shall be reconciled with the total expenditure shown in the salaries and wages sub-programme in schedule 14.
- (8) Salary and wage deductions such as taxation, superannuation, medical benefits, union dues, court claims, and the like shall, regardless of the disbursement system used, be shown

on the financial statements as receipts and payments of the trust fund.

42. STORES AND MATERIALS

- (1) The clerk shall be responsible to ensure a record is kept of all stores and materials purchased for and issued from stock.
- (2) (a) Stores and materials purchased may be debited direct to the works and services on which they are used, provided that satisfactory accounting controls are exercised to ensure proper allocation.
- (b) Where the value of actual stock on hand varies from the balance of the stock ledger account and results in a stock variance being shown on schedule 14, the resultant variance may be adjusted in the capital accumulation account.
- (3) Each employee of the council who is responsible for the receipt of stores and materials, shall enter particulars of all items received by him, or on his behalf, in a record of goods received.
- (4) Invoices, cartnotes, delivery advices or other documents acknowledging receipt of goods or services, shall be certified as to receipt of quantity, description and condition of goods or services and be forwarded to the clerk or his nominated officers, within seven days.
- (5) At the close of each year, or as more often as required by the council or the clerk, the clerk shall cause to be prepared by physical count, an inventory of stores and materials on hand, showing both the quantity and the value of the items held in stock. The inventory shall be reconciled to the control accounts in the general ledger and shall be certified by the clerk. The clerk shall within thirty days of completing the reconciliation, report all variances of a material nature to the finance committee and the council.

43. PLANT COST LEDGER

- (1) The clerk shall cause to be kept a record in respect to each item of plant and equipment, showing the operational and maintenance costs of each item. The record shall be kept on an annual basis to coincide with the financial year.
- (2) Once in each financial year, at the meeting immediately preceding the meeting at which it is proposed to adopt the budget, or more often if required by the council, the clerk shall cause to be prepared and presented to the council a detailed report which shall show in respect to the preceding twelve months (or for the year to date) for each item of plant and equipment -
 - (a) the total number of hours worked, and/or kilometres travelled, and
 - (b) the aggregate operating, repair and maintenance costs. Such costs shall include mechanic's labour, contract repairs, parts on the vehicle, fuels, oils and

lubricants, registration, insurance and other like items.

- (3) Where the council owns and operates a number of similar items of equipment which are of a minor nature, the items may be grouped by type or by brand and reported upon collectively.
- (4) In every case, the monetary total of the report so submitted to the clerk or the council, shall correspond with the operating and repair and maintenance expenditure figures shown in the general ledger and upon the financial statements for the period covered by the report.

44. COSTING RECORDS

- (1) The clerk shall cause suitable cost records to be kept, either in the general ledger, or in a subsidiary cost ledger to record expenditure on works. Where subsidiary cost records are kept, these shall be reconciled with the relative accounts in the general ledger each month.
- (2) Plant and machinery operation costs shall be allocated to works on the basis of the hours or kilometres, whichever is applicable, for which each machine has been employed.
- (3) The plant operating rate charged to works and services shall be calculated as near as practicable, to cover the total cost of operating plant and machinery. Any allocation of plant operating costs shall be shown in the financial statements as a reduction of expenditure in the plant operating account. These costs shall be allocated not less frequently than monthly.
- (4) Records showing plant and machinery operation costs allocated to works and services shall be maintained for all plant and machinery used on these works and services.
- (5) Public works overheads expenditure, (including such items as; salaries for engineering and supervisory staff, the operating cost of supervisory vehicles, other costs associated with the supervision of the outside work force or the operation of the store or engineering section, annual leave, long service leave, public holidays and sick pay, leave loading, super-annuation and all other associated payroll costs) necessarily incurred as a result of the use of direct labour shall be apportioned to the cost of the appropriate works and services, in proportion to the direct labour, allocated to the particular works and services. As far as practicable the calculated proportion (expressed as a percentage) should be such as to absorb the total expenditure. These costs shall be allocated not less frequently than monthly.
- (6) Salaries and wages shall, not less frequently than monthly, be allocated to works and services on the basis of the hours worked on each work or service. The allocation shall, as far as practicable, include all salaries and wages expenditure during the year.
- (7) The total of salaries and wages allocated in sub-clause (6) shall be shown on schedule 20.
- (8) Materials purchased specifically for a work or undertaking should, where practicable, be charged direct to the cost of

that work or undertaking. These costs shall be allocated not less frequently than monthly.

- (9) A record shall be kept of all goods issued from the store, the works on which they were used and the costs so charged.

45. CONTRACTS REGISTER

- (1) The clerk shall cause full particulars of each contract, together with a reference to the council resolution accepting the tender or authorising the contract, to be entered in a contracts register.
- (2) The register shall contain a record of each payment to the contractor where the amounts due by the council under the contract are to be made by two or more instalments or progress payments. Details of all extras, deductions and other variations shall also be entered in the register.
- (3) All variations to the original contract price shall be authorised by a resolution of the council and reference to such resolution shall be entered alongside the corresponding details in the contracts register.
- (4) Where contractor's deposits are forfeited to the council under the conditions of the contract, the fact shall be entered in the council 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.
- (5) When goods or services are to be supplied on more than one occasion at the same contract rate, but the contract does not specify a total price or a total number of units to be provided, (such as the supply of fuel, casual plant hire, high volume small parts and the like) the details of the contract shall be entered in the register, but it shall be optional as to whether the details of payments made in respect to each order are entered.

46. TOWN PLANNING SCHEMES

- (1) Income and expenditure in respect to such schemes and developments shall be recorded separately in the financial statements under the following categories.
 - (a) Transactions in respect to general town planning administration by the council, including any zoning control expenses or other items of income and expenditure that can be associated with this activity shall be shown in the accounts and financial statements under the sub-programme of "Town Planning and Regional Development" (schedule 10).
 - (b) Transactions in respect to town planning and land development schemes relating to the betterment of land within a defined scheme area shall include resumption development schemes and guided development schemes and shall be shown in the accounts under the "town planning schemes" sub-programme at schedule 14 or schedule 19 where financed by special overdraft. Subdivision or

development schemes carried out under the provisions of section 514A of the Act, shall be similarly accounted for.

- (2) All particulars, including property descriptions and title details, of all land dealt with by, or under a town planning scheme shall be recorded in a suitable register. The land records for each scheme referred to in sub-clause 1(b) shall be maintained separately from the records of every other scheme. The particulars recorded shall include details of land owned by the council, acquired or resumed by the council or vested in the name of the council for the purposes of the scheme and shall include particulars relating to land contributions for public open space, roads or other scheme purposes and the dedication, sale, disposal or other utilisation of that land.
- (3) (a) The clerk shall cause to be maintained, in respect to each scheme referred to in sub-clause 1(b) a separate and progressive record of all income and expenditure to be entered up to date not less frequently than annually, and showing the progressive totals of income and expenditure in the various categories such as, legal fees, road construction, provision of services, sale of land, interest paid and earned, and other relevant categories.
- (b) The clerk shall, at the completion of each scheme, prepare a schedule, as an addendum to the financial statements, to record the total income and expenditure in relation to each category, from the commencement to the completion of the scheme, together with the resultant surplus or deficit and the source or distribution of that surplus or deficit.

47. CORRECTION OF ERRORS - BOOKS OF ACCOUNT

- (1) Corrections which may be necessary in books of account, or other accounting records, shall not be made by erasure, or by overwriting or by the use of correction fluids or correction carbon, but by neatly ruling out the incorrect parts of the entry and inserting the correct figures or words adjacent to the original entry.
- (2) Where the records are prepared or maintained on electronic data processing equipment, the correction shall be done in such a way that the original incorrect entry, together with subsequent reversal and correcting entries, shall remain on all data and transaction files and appear on visual display terminals and printed reports. It shall not be necessary for such errors, reversals and corrections to appear on printed financial statements.

48. REMOTE ACCOUNTING SERVICES

Where a council enters into an agreement with a person other than employees of the council for the keeping and maintaining of all or part of the council's accounting system, the council shall ensure that those records are maintained in accordance with the Act and these directions.

49. ANNUAL BUDGETS

- (1) The budgets required to be prepared under section 547 of the Act, shall be prepared in the form of Schedules 2 to 23. Where specified area rates are levied, the particular works or services for which the additional rate is imposed must be clearly shown in the budget.
- (2) The budgets of the municipal fund, trading funds, parking fund and any special overdraft account under section 600 of the Act, shall be prepared on an income and expenditure basis.
- (3) The budgets of the trust, loan and reserve funds must be prepared on a receipts and payments basis.
- (4) A copy of each budget shall within one month of it being adopted by the council be sent by the clerk to the permanent head of the Department of Local Government.
- (5) Where, in the schedules to these directions, the actual income and expenditure for the previous year are to be included, it shall not be necessary for the previous years figures to be included in respect of the first financial year to which these directions apply.

50. FINANCIAL REPORTS TO COUNCIL

- (1) Once in every month, unless a financial statement under sub-clause (2) is prepared, the clerk shall prepare a true and correct financial statement in the form of schedule 26 for each fund maintained by the council.
- (2) At least once in each quarter, the clerk shall prepare a true and correct financial statement in the form of schedules 2 to 23.
- (3) Subject to sub-clause (4), the budget estimates adopted by council under section 547 of the Act shall be entered in the appropriate columns provided in schedules 2 to 20.
- (4) Council may, for the purposes of budgetary control, authorise the entering of revised income and expenditure estimates into the columns referred to in sub-clause (3) to replace the budget estimates contained therein, provided the columns are titled in such a manner so as they do not purport to contain the budget estimates adopted by council.
- (5) For the purposes of section 628(3) of the Act, schedule 26 shall be entered in the minutes of the meeting and where financial statements in accordance with sub-clause (2) are submitted to council, only schedules 2, 17, 18 and 19 need be entered in the minutes.

51. ANNUAL FINANCIAL STATEMENTS

- (1) Not later than the 9th day of September in each year, the clerk shall prepare annual statements of account as at 30th day of June last preceding.
- (2) The annual statements or summary required by section 630(1) of the Act and the statement required by section 630(2) shall

be prepared in the form of schedules 1 to 24 and 25 respectively.

- (3) Direction 50(4) may be applied in respect to the estimates required to be included for comparative purposes with the actual income and expenditure at June 30th, otherwise the budget estimates adopted by council under section 547 of the Act must be shown.
- (4) Amounts entered in the financial statements may be shown to the nearest dollar.
- (5) The clerk shall notify the auditor in writing as soon as practicable after preparing the annual statements of account, that the books and accounts are ready to be audited.
- (6) The clerk shall append to the statements of account and sign a declaration as follows:-

CLERKS DECLARATION

I hereby certify that the balance sheet of the as at June 30th, 19.. and the supporting schedules 2 to 25 for the year ended on that date, are to the best of my knowledge true and correct and in accordance with the books of account of the and that the books of account and other accounting records are maintained in accordance with the Local Government Act 1960 and Local Government Accounting Directions 1985.

DATED SIGNED.....
TOWN/SHIRE CLERK

52. DISTRIBUTION OF ANNUAL FINANCIAL STATEMENTS

- (1) The council shall, within 30 days of the receipt of audited annual financial statements cause identical copies of those statements to be prepared and forwarded to -
 - (a) the permanent head of
 - (i) the Department of Local Government,
 - (ii) the Main Roads Department,
 - (iii) the Health Department, and
 - (b) the Government Statistician, under the Statistics Act 1907.
- (2) The copies so forwarded shall be certified by the clerk that they are true and correct copies of the audited annual financial statements that have been certified by the auditor.
- (3) The council shall, as soon as practicable after the annual financial statements become available under section 630(2a) of the Act, cause to be advertised in a newspaper circulating throughout the district of the municipality that the annual financial statements and the auditors report are available for inspection at the council's office. The advertisement shall also include a verbatim copy of the auditors report.

.2.

SCHEDULE 1

BALANCE SHEET - Continued

TOTAL PREVIOUS YEAR	MUNICIPAL FUND	TRUST FUND	LOAN FUND	RESERVE FUND	TRADING FUND	PARKING FUND	OVER DRAFT FUND	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$	\$
<p><u>ASSETS/LIABILITIES</u></p> <p>Brought Forward</p> <p><u>FIXED ASSETS</u></p> <p>Land and Buildings Less Provision for Depreciation Plant and Equipment Less Provision for Depreciation Furniture and Equipment Less Provision for Depreciation Tools</p> <p><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></p> <p><u>Deduct</u></p> <p><u>NON CURRENT LIABILITIES</u></p> <p>Trust Fund</p> <p><u>DEFERRED LIABILITIES</u></p> <p>Loan Liability Less Sinking Fund Time Payment Contract Trading Fund Capital Advance Account Parking Fund Capital Advance Account</p> <p>TOTAL NET ASSETS/LIABILITIES AS REPRESENTED BY CAPITAL ACCUMULATION ACCOUNT</p>								

.5.

SCHEDULE 1 - BALANCE SHEET - Continued

TOTAL PREVIOUS YEAR	CAPITAL ACCUMULATION ACCOUNT	MUNICIPAL FUND	TRUST FUND	LOAN FUND	RESERVE FUND	TRADING FUND	PARKING FUND	OVER DRAFT FUND	TOTAL
\$	(8) Parking Fund Capital Advance - Loans Expended	\$	\$	\$	\$	\$	\$	\$	\$
	(9) Increase Loan Liability - Loans Raised								
	(10) Depreciation of Assets								
	(11) Book Value Assets Sold								
	(12) Debtors B/FWD from Previous Year W/OFF								
	(D) TOTAL NET ASSETS/LIABILITIES AS SHOWN IN BALANCE SHEET	\$							\$

Note:

Where the Capital Accumulation Account balance brought forward on July 1 is a debit balance, the above format should be adjusted accordingly.
(eg. A+C-B=D).

SCHEDULE 2

MUNICIPAL FUND SUMMARY OF FINANCIAL ACTIVITY

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	Schedule No.	PREVIOUS YEAR (i)		CURRENT YEAR (i)		ITEM NO.
		ACTUAL		ESTIMATED		
		CURRENT YEAR (ii)		CURRENT YEAR (ii)		
		ESTIMATED		ACTUAL		
		INCOME	EXPEND	INCOME	EXPEND	
		\$	\$	\$	\$	
<u>OPERATING SECTION</u>						
General Purpose Income	3					
General Administration	4					
Law, Order, Public Safety	5					
Education	6					
Health	7					
Welfare	8					
Housing	9					
Community Amenities	10					
Recreation and Culture	11					
Transport	12					
Economic Services	13					
Other Property and Services	14					
Finance and Borrowing	16					
SUB TOTAL (A)						
<u>CAPITAL SECTION</u>						
General Administration	4					
Law, Order, Public Safety	5					
Education	6					
Health	7					
Welfare	8					
Housing	9					
Community Amenities	10					
Recreation and Culture	11					
Transport	12					
Economic Services	13					
Other Property and Services	14					
Funds Transfers	15					
Finance and Borrowing	16					
SUB TOTAL (B)						
TOTAL (A & B)						
Less Depreciation Written Back (if applicable)						
<u>TOTAL INCOME AND EXPENDITURE</u> (Refer Schedule 1)						
SURPLUS/DEFICIT JULY 1ST B/FWD						
SURPLUS/DEFICIT ... C/FWD						
\$						

Note

Column Heading;

(i) For use on budgets only.
 (ii) For use on monthly, quarterly and annual financial statements only.

SURPLUS/DEFICIT SUMMARY C/FORWARD REPRESENTED BY:

(A) CASH AT BANK AND ON HAND	\$	
SUNDRY DEBTORS	\$	
STOCK ON HAND	\$	\$
(B) BANK OVERDRAFT	\$	
SUNDRY CREDITORS	\$	\$
CURRENT POSITION (SURPLUS/DEFICIT)	\$	\$

SCHEDULE 3

GENERAL PURPOSE INCOME

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PREVIOUS YEAR ACTUAL (i)	PARTICULARS	CURRENT YEAR ESTIMATED (i)	ITEM NO.
CURRENT YEAR ESTIMATED(ii)		CURRENT YEAR ACTUAL (ii)	
\$	<u>RATE REVENUE</u>	Rateable Land Value \$	\$
	<u>General Rate</u>		
	GRV - Rate in \$ -		
	UV - Rate in \$ -		
	<u>Specified Area</u>		SPECIFY SCHEDULE NO.
	GRV - Rate in \$ -		
	UV - Rate in \$ -		
	<u>Urban Farm Rate</u>		
	UV - Rate in \$ -		
	<u>Minimum Rate</u>		
	GRV -Assessments @ \$		
	UV -Assessments @ \$		
	<u>Ex Gratia Rate</u>		
	Amount Assessed in Lieu		
	Plus Non Payment Penalty		
	Less Discount Allowed		
	Less Rates Written Off		
	<u>TOTAL AMOUNT MADE UP FROM RATES</u>	\$	
	<u>GENERAL PURPOSE GRANT</u>		
	Grants Commission		
	Other (Specify)	\$	
	<u>OTHER GENERAL PURPOSE INCOME</u>		
	Pensioner Deferred Rates Interest Grant	\$	
	Other (Specify)		
	<u>TOTAL GENERAL PURPOSE INCOME</u>	\$	
	(TO SCHEDULE 2)		

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly, quarterly and annual
 financial statements only.

SCHEDULE 4

GENERAL ADMINISTRATION

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>GENERAL ADMINISTRATION</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Members of Council Administration - General					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Members of Council Administration - General					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL GENERAL ADMINISTRATION</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 4 - GENERAL ADMINISTRATION - Continued

PARTICULARS	PREVIOUS YEAR ESTIMATED (i)		PREVIOUS YEAR ACTUAL (i)		ITEM NO.
	CURRENT YEAR ESTIMATED(ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>MEMBERS OF COUNCIL</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Members Travelling					
Conference Expenses					
Election Expenses					
Referendum Expenses					
Allowances					
Loss of Earnings					
Refreshments & Receptions					
Naturalisation Ceremonies					
Council Chambers Maintenance					
Insurance					
Subscriptions					
Public Relations					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions & Donations					
Reimbursements					
Charges - Nomination Deposits Forfeited					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land & Buildings					
Plant & Equipment					
Furniture & Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer from - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions & Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other - (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
TOTAL MEMBERS OF COUNCIL					
Continued					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 4 - GENERAL ADMINISTRATION - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>ADMINISTRATION - GENERAL</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Labour - Salaries - Municipal Fund					
- Salaries - Reserve Fund					
- Gratuities					
- Superannuation					
- Insurance					
- Other (Specify)					
 Building					
- Office Maintenance					
- Office Gardens					
 Office Expenses					
- Printing & Stationery					
- Telephone					
- Advertising					
- Office Equip. Maintenance					
- Bank Charges					
- Accounting Services					
- Postage & Freight					
- Office Expenses Other					
 Vehicle & Travelling					
- Vehicle Running Expenses					
- Travelling & Accommodation					
- Other (Specify)					
 Other					
- Audit Fees					
- Valuation Expenses					
- Legal Expenses					
- Title Searches					
- House Numbering					
- Other Specify					
 <u>LESS</u> Percentage Clerks Salary Allocated to Works					
 <u>Operating Income</u>					
Transfer from Reserve Fund - LSL					
Government Grants					
Contributions & Donations					
Reimbursements					
Charges - Accounting Services					
- Commissions - Vehicle Licensing					
- Photocopying					
- Sale of Electoral Rolls					
- Sale of By-laws					
- Other Specify					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 Carried Forward					

Note;

Column Heading;

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quarterly and annual financial
statements only.

SCHEDULE 4 - GENERAL ADMINISTRATION - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
Brought Forward	\$	\$	\$	\$	
<u>Capital Expenditure</u>					
Land & Buildings					
Plant & Equipment - Vehicles					
Furniture & Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer from - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions & Donations					
Reimbursements					
Proceeds Sale of Assets - Vehicle					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
TOTAL ADMINISTRATION - GENERAL					

Note;

Column Heading;

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quarterly and annual financial
statements only.

SCHEDULE 5

LAW, ORDER, PUBLIC SAFETY

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>LAW, ORDER, PUBLIC SAFETY</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Fire Prevention					
Animal Control					
Other Law, Order, Public Safety					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Fire Prevention					
Animal Control					
Other Law, Order, Public Safety					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL LAW, ORDER, PUBLIC SAFETY</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 5

LAW, ORDER, PUBLIC SAFETY - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED(ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>FIRE PREVENTION</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Contribution to W.A. Fire Brigade Board					
Fire Brigade Subsidies					
Protective Burning					
Fire Insurance					
Communication Maintenance and Repairs					
Fire Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Fines and Penalties					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL FIRE PREVENTION</u>					
Continued					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 5

LAW, ORDER, PUBLIC SAFETY - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED(i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>ANIMAL CONTROL</u>					
<u>Operating Expenditure</u>					
Control Officer - Salary					
- Superannuation					
Pound Maintenance					
Animal Destruction and Disposal					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Fines and Penalties					
- Impounding Fees					
- Dog Registration					
- Gate Fees					
- Kennel Licences					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL ANIMAL CONTROL</u>					
Continued					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 5

LAW, ORDER, PUBLIC SAFETY - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER LAW, ORDER, PUBLIC SAFETY</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Beach Patrols and Inspection					
Life Saving					
Emergency Services					
Civil Defence					
Impounded Vehicles					
Control Expenses Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL OTHER LAW, ORDER, PUBLIC SAFETY</u>					

Note;

Column Heading;

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SCHEDULE 6

EDUCATION

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i))		ITEM NO.
	CURRENT YEAR ESIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>EDUCATION</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Pre-School					
Other Education					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Pre-School					
Other Education					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL EDUCATION</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 6

EDUCATION - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PRE-SCHOOL</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Pre-School Centre Maintenance					
Subsidies					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Leases/Rentals					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL PRE-SCHOOL</u>					
Continued					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 6

EDUCATION - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER EDUCATION</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
School Bus Service					
School Ground Improvements					
Student Hostel					
Adult Education					
Migrant Education					
P & C Associations					
Scholarships, Prizes etc					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Hostels					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL OTHER EDUCATION</u>					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 7

HEALTH

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>HEALTH</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Maternal and Infant Health					
Preventive Services - Immunisation					
- Meat					
Inspection					
- Administration and Inspection					
- Pest Control					
- Other					
Other Health					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Maternal and Infant Health					
Preventive Services - Immunisation					
- Meat					
Inspection					
- Administration and Inspection					
- Pest Control					
- Other					
Other Health					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL HEALTH</u>					
Sub-Programme Detail Follows.....					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>MATERNAL AND INFANT HEALTH</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Maternal and Infant Health Clinics					
Pre-School Dental Clinics					
Mothercraft Nursing Services					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Leases and Rentals					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL MATERNAL AND INFANT HEALTH</u>					

Continued

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PREVENTIVE SERVICES - IMMUNISATION</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Immunisation Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL IMMUNISATION</u>					
Continued					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR		CURRENT YEAR		
	ESTIMATED (ii)		ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PREVENTIVE SERVICES - MEAT INSPECTION</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Group/Regional Scheme					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements - Group/Regional Scheme					
Charges - Meat Inspection Fees					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL MEAT INSPECTION</u>					

Continued

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR		CURRENT YEAR		
	ESTIMATED (ii)		ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>PREVENTIVE SERVICES - HEALTH ADMINISTRATION AND INSPECTION</u>					
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Medical Officer of Health					
Group/Regional Scheme					
Control Expenses Other					
<u>Operating Income</u>					
Transfer from L.S.L. Reserve Fund					
Government Grants					
Contributions and Donations					
Reimbursements - Group/Regional Scheme					
Charges - Hawkers					
- Food Vendors					
- Stall Holders					
- Fines and Penalties					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL HEALTH ADMINISTRATION AND INSPECTION</u>					
Continued					

Note;
Column Heading;
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quarterly and annual financial
statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PREVENTIVE SERVICES - PEST CONTROL</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Mosquito Control					
Eradication Flies/Rodents					
Insecticides and Pesticides					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Sale of Insecticides and Pesticides - Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify) - Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL PEST CONTROL</u>					

Continued

Note;
 Column Heading;
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 quarterly and annual financial
 statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PREVENTIVE SERVICES - OTHER</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Analytical Expenses					
Fluoride Tablets					
School Health Programme					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Sale of Fluoride Tablets					
- Fines and Penalties					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL PREVENTIVE SERVICES OTHER</u>					

Continued

Note;
Column Heading;
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quarterly and annual financial
statements only.

SCHEDULE 7

HEALTH - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>OTHER HEALTH</u>					
<u>Operating Expenditure</u>					
Medical Centre					
Dental Surgery					
Ambulance Services					
Hospitals					
Flying Doctor Services					
Home and District Nursing Services					
Subsidies and Guarantees					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Leases and Rentals					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL OTHER HEALTH</u>					

Note;

Column Heading;

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SCHEDULE 8

WELFARE

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Care of Families and Children Aged and Disabled - Senior Citizen's Centres - Meals on Wheels - Other					
Other Welfare					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Care of Families and Children Aged and Disabled - Senior Citizen's Centres - Meals on Wheels - Other					
Other Welfare					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL WELFARE</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
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 quarterly and annual financial
 statements only.

SCHEDULE 8

WELFARE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>CARE OF FAMILIES AND CHILDREN</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Day Care Centres					
Creches and Day Nurseries					
Emergency Housekeeping Services					
Out of School Child Care					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Day Care Centre					
- Out of School Child Care					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL CARE OF FAMILIES AND CHILDREN</u>					

Continued

Note;

Column Heading;

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SCHEDULE 8

WELFARE - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED(i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>AGED AND DISABLED - SENIOR CITIZENS' CENTRES</u>					
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL SENIOR CITIZENS' CENTRES</u>					
Continued					

Note;

Column Heading;

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SCHEDULE 8

WELFARE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>AGED AND DISABLED - MEALS ON WHEELS</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries and Wages					
Superannuation					
Operating Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL MEALS ON WHEELS</u>					
Continued					

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SCHEDULE 8

WELFARE - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR		CURRENT YEAR		
	ESTIMATED (ii)		ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>AGED AND DISABLED - OTHER</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Home Help Services					
Handicapped Persons					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Home Help					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL AGED AND DISABLED OTHER</u>					

Continued

Note;
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 statements only.

SCHEDULE 8

WELFARE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER WELFARE</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salary - Social Worker					
Superannuation					
Refuge/Drop-in Centres					
Youth Centres					
Family Support Schemes					
Migrant Services					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL OTHER WELFARE</u>					

Note;

Column Heading;

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quarterly and annual financial
statements only.

SCHEDULE 9

HOUSING

Financial statement for the year ended.....19..
 Financial statement for the period ended19..
 Adopted budget for the year ended.....19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>HOUSING</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Staff Housing					
Housing Other					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Staff Housing					
Housing Other					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL HOUSING</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
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 quarterly and annual financial
 statements only.

SCHEDULE 9

HOUSING - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>HOUSING - COUNCIL STAFF</u>					
<u>Operating Expenditure</u>					
Building Maintenance					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Rents/Leases					
- Other (Specify)					
<u>LESS</u> Amount Allocated to:					
(Net Outlay only)					
(a) General Administration					
(b) Health					
(c) Economic Services					
(d) Other Property and Services					
(e) Other (Specify Programme)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
 <u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL HOUSING - COUNCIL STAFF</u>					
Continued					

Note;

Column Heading;

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quarterly and annual financial
statements only.

SCHEDULE 9

HOUSING - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED(i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>HOUSING - OTHER</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Doctor's Residence					
Dentist's Residence					
Veterinary Residence					
G.E.H.A. Residences					
Aged Persons Residences					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Leases/Rentals					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL HOUSING - OTHER</u>					

Note;

Column Heading;

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SCHEDULE 10

COMMUNITY AMENITIES

Financial statement for the year ended.....19..
 Financial statment for the period ended.....19..
 Adopted budget for the year ended.....19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>COMMUNITY AMENITIES</u>					
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Sanitation - Household Refuse					
- Other					
Sewerage					
Urban Stormwater Drainage					
Protection of Environment					
Town Planning and Regional Development					
Other Community Amenities					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Sanitation - Household Refuse					
- Other					
Sewerage					
Urban Stormwater Drainage					
Protection of Environment					
Town Planning and Regional Development					
Other Community Amenities					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL COMMUNITY AMENITIES</u>					
Sub-Programme Detail Follows.....					

Note;

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quarterly and annual financial
statements only.

SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>SANITATION - HOUSEHOLD REFUSE</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Domestic Refuse Collection					
Refuse Site Maintenance					
Recycling Depot					
Transfer Station					
Group/Regional Scheme					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements - Group/Regional Scheme					
Charges - Refuse Removal					
- Refuse Site					
- Recycled Materials					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL HOUSEHOLD REFUSE</u>					
Continued					

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 statements only.

SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>SANITATION - OTHER</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Refuse Collection					
Trade/Industrial/Commercial					
Streets					
Parks, Gardens, Reserves					
Beaches and Foreshores					
Litter Control					
Purchase of Bins (Bulk and Other)					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Refuse Removal					
- Sale of Bins					
- Fines and Penalties					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL SANITATION - OTHER</u>					
Continued					

Note;

Column Heading;

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statements only.

SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED(ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>SEWERAGE</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Sewerage Collection					
Effluent Drainage Scheme					
Septic Tank Cleaning					
Nightsoil Removal					
Other (Specify)					
<u>Operating Income</u>					
Government Grants - Sewerage Subsidy (see Schedule 16)					
Contributions and Donations					
Reimbursements					
Charges - Rates					
- Septic Tank Cleaning					
- Pan Removal					
- Sewerage Connection					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL SEWERAGE</u>					
Continued					

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SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>URBAN STORMWATER DRAINAGE</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Scheme Maintenance					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - House Drain Connections					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL URBAN STORMWATER DRAINAGE</u>					
Continued					

Note;

Column Heading;

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(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>PROTECTION OF ENVIRONMENT</u>					
<u>Operating Expenditure</u>					
Beach Restoration					
Dust Abatement					
Flood Mitigation					
Foreshore Protection and Restoration					
Noise Control					
Removal - Dead Animals					
- Derelict and Abandoned Vehicles					
Soil Erosion					
Conservation Authorities					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL PROTECTION OF ENVIRONMENT</u>					
Continued					

Note;

Column Heading;

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quarterly and annual financial
statements only.

SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>TOWN PLANNING AND REGIONAL DEVELOPMENT</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Rezoning					
- Subdivision					
- Strata Title					
- Fines and Penalties					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL TOWN PLANNING AND REGIONAL DEVELOPMENT</u>					

Continued

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SCHEDULE 10

COMMUNITY AMENITIES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER COMMUNITY SERVICES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Bus Shelters					
Cemeteries/Crematoriums					
Drinking Fountains					
Public Conveniences					
Rest Centres					
Shopping Malls					
Street Furniture					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Cemetery By Laws					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL OTHER COMMUNITY SERVICES</u>					

Note;

Column Heading;

(i) For use on budgets only.

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SCHEDULE 11

RECREATION AND CULTURE

Financial statement for the year ended.....19..
 Financial statement for the period ended.....19..
 Adopted budget for the year ended.....19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>RECREATION AND CULTURE</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Public Halls, Civic Centres					
Swimming Areas and Beaches					
Other Recreation and Sport					
Libraries					
Other Culture					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Public Halls, Civic Centres					
Swimming Areas and Beaches					
Other Recreation and Sport					
Libraries					
Other Culture					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL RECREATION AND CULTURE</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
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 quarterly and annual financial
 statements only.

SCHEDULE 11

RECREATION AND CULTURE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>PUBLIC HALLS, CIVIC CENTRES</u>					
<u>Operating Expenditure</u>					
Civic Centres					
Public Halls					
Community Centres					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Hall Hire					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL PUBLIC HALLS, CIVIC CENTRES</u>					
Continued					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 11

RECREATION AND CULTURE - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED(i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>SWIMMING AREAS AND BEACHES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Swimming Pools (excluding sporting complexes)					
Beach Cleaning					
Foreshore Amenities					
Other Swimming Areas and Beaches (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Pool Admission					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL SWIMMING AREAS AND BEACHES</u>					
Continued					

Note;

Column Heading;

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SCHEDULE 11

RECREATION AND CULTURE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER RECREATION AND SPORT</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Public Parks, Gardens, Reserves, Sports Complexes (Indoor)					
Sporting Clubs and Amenities (Including outdoor sporting complexes - Specify)					
Boat Ramps					
Cycleways					
Drive-in Theatres and Cinemas					
Racecourses and Stables					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Leases/Rentals - Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify) - Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL OTHER RECREATION AND SPORT</u>					
Continued					

Note;
Column Heading;
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quarterly and annual financial
statements only.

SCHEDULE 11

RECREATION AND CULTURE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED(ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>LIBRARIES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Regional Library Scheme					
Library Operating Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements - Regional Scheme					
Charges - Lost Books					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL LIBRARIES</u>					
Continued					

Note;

Column Heading;

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quarterly and annual financial
statements only.

SCHEDULE 11

RECREATION AND CULTURE - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER CULTURE</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Anniversary and Centenary Celebrations					
Art and Craft Centres					
Art Galleries					
Auditoriums, Concert Halls, Theatres					
Botanical Gardens					
Exhibition Pavilions and Showgrounds					
Festivals					
Historical Projects					
Museums					
Orchestras, Bands,					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL OTHER CULTURE</u>					

Note;

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quarterly and annual financial
statements only.

SCHEDULE 12

TRANSPORT

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>TRANSPORT</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Maintenance Streets, Roads, Bridges, Depots Parking Facilities Traffic Control Aerodromes Water Transport Facilities					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Construction Streets, Roads, Bridges, Depots Road Plant Purchases Parking Facilities Traffic Control Aerodromes Water Transport Facilities					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL TRANSPORT</u>					
Sub-Programme Detail Follows.....					

Note;

Column Heading;

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statements only.

SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>STREETS, ROADS, BRIDGES, DEPOTS - CONSTRUCTION</u>	\$	\$	\$	\$	
<u>Expenditure</u>					
Roadworks - Statutory Grants (including Urban Pool)					
Roadworks - MRD Specific					
Roadworks - A.B.R.D.					
Roadworks - JOLOR					
Roadworks - Municipal Fund					
- Loan Fund					
- Reserve Fund					
Bridges and Culverts					
Crossovers					
Depot Construction					
Drainage					
Footpaths					
Land Acquisition - Roads					
Re-instatements					
Street Lighting Equipment					
Traffic Signs and Control Equipment					
Traffic Study					
Other (Specify)					
<u>Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants - Statutory (including Urban Pool)					
- MRD Specific					
- A.B.R.D.					
- JOLOR					
- Other (Specify)					
Contributions and Donations					
- Crossovers					
- Other (Specify)					
Reimbursements					
- Reinstatements					
- Other (Specify)					
Charges					
- Specify					
<u>TOTAL STREETS, ROADS ,BRIDGES DEPOTS - CONSTRUCTION</u>	\$				
Continued					

Note;
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 quarterly and annual financial
 statements only.

SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>STREETS, ROADS, BRIDGES, DEPOTS - MAINTENANCE</u>	\$	\$	\$	\$	
<u>Expenditure</u>					
Roadworks - Statutory Grant					
Roadworks - MRD Maintenance Grants					
Roadworks - JOLOR Grants					
Roadworks - Municipal Fund					
- Loan Fund					
- Reserve Fund					
Bridges and Culverts					
Crossovers					
Depot Maintenance					
Drainage					
Footpaths					
Lighting of Streets					
Street Cleaning					
Street Trees and Watering					
Traffic Signs and Control Equipment					
Other (Specify)					
<u>Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants - Statutory					
- MRD Maintenance					
- Street Lighting					
- JOLOR					
- Other (Specify)					
Contributions and					
Donations					
- Crossovers					
- Other (Specify)					
Reimbursements					
Charges					
- Specify					
<u>TOTAL STREETS, ROADS, BRIDGES, DEPOTS - MAINTENANCE</u>					
Continued					

Note;

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quarterly and annual financial
statements only.

SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>ROAD PLANT PURCHASES</u>					
<u>Capital Expenditure</u>					
(Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
<u>TOTAL ROAD PLANT PURCHASES</u>					
Continued					

Note;

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statements only.

SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED(ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PARKING FACILITIES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Fines and Penalties					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL PARKING FACILITIES</u>					
Continued					

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 statements only.

SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>TRAFFIC CONTROL</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Group/Regional Scheme					
Vehicle Examination					
License Fees Remitted to M.R.D.					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements - Group/Regional Scheme					
- Other (Specify)					
Charges - Fines and Penalties					
- License Fees					
- Vehicle Examination					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL TRAFFIC CONTROL</u>					
Continued					

Note;

Column Heading;

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SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>AERODROMES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Landing Fees					
- Leases/Rentals					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL AERODROMES</u>					
Continued					

Note;

Column Heading;

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SCHEDULE 12

TRANSPORT - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED(i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL(ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>WATER TRANSPORT FACILITIES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Ferries					
Wharves and Jetties					
Boat Ramps					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL WATER TRANSPORT FACILITIES</u>					

Note;

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SCHEDULE 13

ECONOMIC SERVICES

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>ECONOMIC SERVICES</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Rural Services					
Tourism and Area Promotion					
Building Control					
Saleyards and Markets					
Plant Nursery					
Other Economic Services					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Rural Services					
Tourism and Area Promotion					
Building Control					
Saleyards and Markets					
Plant Nursery					
Other Economic Services					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL ECONOMIC SERVICES</u>					
Sub-Programme Detail Follows.....					

Note

Column Heading;

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quarterly and annual
financial statements only.

SCHEDULE 13

ECONOMIC SERVICES - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR		CURRENT YEAR		
	ESTIMATED (ii)		ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>RURAL SERVICES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Agriculture Protection Board					
Fruit Fly Control					
Noxious Weeds/Pest Plants					
Rural Drainage and Flood Mitigation Systems					
Vermin Control					
Veterinary Clinic					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Fruit Fly Eradication					
- Leases/Rentals					
- Sale of Ammunition					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL RURAL SERVICES</u>					
Continued					

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SCHEDULE 13

ECONOMIC SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>TOURISM AND AREA PROMOTION</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Area Promotion					
Caravan Parks and Camping Grounds					
Chalets					
Information Bays					
Scenic Lookouts					
Tourist Bureaus					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Caravan and Camping					
- Leases/Rentals					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL TOURISM AND AREA PROMOTION</u>					
Continued					

Note;

Column Heading;

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SCHEDULE 13

ECONOMIC SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>BUILDING CONTROL</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Building Permits					
- Demolition Fees					
- Petrol Pumps					
- Pool Registration					
- Signs/Hoardings					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL BUILDING CONTROL</u>					
Continued					

Note;

Column Heading;

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SCHEDULE 13

ECONOMIC SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>SALEYARDS AND MARKETS</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Leases/Rentals					
- Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
 SUB-TOTAL TO PROGRAMME SUMMARY					
 <u>TOTAL SALEYARDS AND MARKETS</u>					

Continued

Note;

Column Heading;

(i) For use on budgets only.

(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 13

ECONOMIC SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PLANT NURSERY</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Salaries					
Superannuation					
Control Expenses Other					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - (Specify)					
<u>LESS</u> Amount Allocated to Works and Services					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL PLANT NURSERY</u>					
Continued					

Note;
Column Heading;
(i) For use on budgets only.
(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 13

ECONOMIC SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER ECONOMIC SERVICES</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Abattoirs					
Quarries and Gravel Pits					
Water Supply (Stand Pipes)					
Weighbridges					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Extractive Industry Licences					
- Sale of Materials					
- Leases/Rentals					
- Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL OTHER ECONOMIC SERVICES</u>					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 14

OTHER PROPERTY AND SERVICES

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
(Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>OTHER PROPERTY AND SERVICES</u>	\$	\$	\$	\$	
<u>PROGRAMME SUMMARY</u>					
<u>Operating</u>					
Private Works					
Public Works Overheads					
Plant Operation					
Salaries and Wages					
Unclassified					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital</u>					
Town Planning Schemes					
Materials					
Unclassified					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL OTHER PROPERTY AND SERVICES</u>					
Sub-Programme Detail Follows.....					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 14

OTHER PROPERTY AND SERVICES - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATE (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PRIVATE WORKS</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Various					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Plant Hire					
- Other (Specify)					
<u>TOTAL PRIVATE WORKS</u>					
<u>TOWN PLANNING SCHEMES (INCLUDE SECTION 514A)</u>					
<u>Capital Expenditure</u>					
Administration Expenses					
Compensation					
Consultants Fees					
Drainage (Stormwater)					
Electricity Mains and Reticulation					
Footpaths					
Land Acquisition					
Legal Expenses					
Public Open Space					
Roadworks (include Drainage to Roads)					
Sewerage Mains and Reticulation					
Survey Fees					
Valuation Expenses					
Water Mains and Reticulation					
Other (Specify)					
<u>Capital Income</u>					
Transfer From - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets - Sale of Land					
- Other (Specify)					
Other (Specify)					
<u>TOTAL TOWN PLANNING SCHEMES</u>					
Continued					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 14

OTHER PROPERTY AND SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>PUBLIC WORKS OVERHEADS</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Engineering Salaries					
Engineering Superannuation					
Engineering Office and Other Expenses					
Superannuation of Workmen					
Sick and Holiday Pay					
Insurance on Works					
Storemans Wages and Expenses					
Protective Clothing					
Travelling and Conference Expenses					
Relocation (Removal) Expenses					
Subsidies (Rent, Water, Electricity)					
Employees Housing (Net outlay)					
General Administration Allocated					
Long Service Leave					
<u>LESS</u> Allocated to Works and Services					
<u>Operating Income</u>					
Transfer from - Reserve Fund - L.S.L.					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - (Specify)					
<u>TOTAL PUBLIC WORKS OVERHEADS</u>					
<u>PLANT OPERATION</u>					
<u>Operating Expenditure</u>					
Fuel and Oil					
Tyres					
Parts and Repairs					
Repair Wages					
Insurance and Licenses					
Expendable Tools					
Other (Specify)					
<u>LESS</u> Allocated to Works and Services					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - (Specify)					
<u>TOTAL PLANT OPERATION</u>					
Continued					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 14

OTHER PROPERTY AND SERVICES - Continued

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
	\$	\$	\$	\$	
<u>MATERIALS</u>					
Stock on Hand July 1st					
Materials Purchased					
<u>LESS</u>					
Materials Allocated to Works and Services					
Stock on Hand					
<u>TOTAL STOCK VARIANCE</u>					
<u>SALARIES AND WAGES</u>					
<u>EXPENDITURE</u>					
Gross Total Salaries and Wages for Year					
<u>LESS</u>					
Salaries and Wages Allocated From Schedule 20					
<u>Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements - Workers Compensation					
- Other (Specify)					
Charges - (Specify)					
<u>TOTAL SALARIES AND WAGES</u>					
Continued					

Note;

Column Heading;

(i) For use on budgets only.

(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 14

OTHER PROPERTY AND SERVICES - Continued

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>UNCLASSIFIED</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Labour and Employment Affairs:					
(i) Community Employment Programmes					
(ii) Apprenticeship Training Schemes					
(iii) Community Youth Support Schemes					
Drought and Flood Relief					
Natural Disaster Relief					
Workshops and Depots					
Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Tools					
Other (Specify)					
<u>Capital Income</u>					
Transfer from - Loan Fund - (Specify)					
- Reserve Fund - (Specify)					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB-TOTAL TO PROGRAMME SUMMARY					
<u>TOTAL UNCLASSIFIED</u>					

Note;

Column Heading;

(i) For use on budgets only.(ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 15

FUNDS TRANSFERS

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
(Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>TRANSFERS TO OTHER COUNCIL FUNDS</u> (Specify)					
<u>TOTAL FUND TRANSFERS</u> \$					
<u>TO SCHEDULE 2</u>					

Note;
 Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 16

FINANCE AND BORROWING

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>FINANCE AND BORROWING</u>	\$	\$	\$	\$	
<u>Operating Expenditure</u>					
Loan Redemption - Interest on Loans					
Sinking Fund - Interest on Loans					
Interest on Time Payment Contracts					
Interest on Overdraft					
Loan Flotation Expenses					
Other (Specify)					
<u>Operating Income</u>					
Interest on Loans					
(a) Trading Funds					
(b) Parking Funds					
(c) Government Guaranteed					
(d) Sporting Organisations					
(e) Other (Specify)					
Interest on Investments					
Sewerage Scheme Subsidy					
Specified Area Rate					
Other (Specify)					
OPERATING TOTAL TO SCHEDULE 2					
<u>Capital Expenditure</u>					
Loan Redemption - Principal on Loans					
Sinking Fund - Principal Invested					
Time Payment Contract					
<u>Capital Income</u>					
Loan Principal Repayment					
(a) Trading Funds					
(b) Parking Funds					
(c) Government Guaranteed					
(d) Sporting Organisations					
(e) Other (Specify)					
CAPITAL TOTAL TO SCHEDULE 2					
<u>TOTAL FINANCE AND BORROWING</u>					

Note; Column Heading;
 (i) For use on budgets only.
 (ii) For use on monthly,
 quarterly and annual financial
 statements only.

SCHEDULE 17

TRADING FUND.....

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR		CURRENT YEAR		ITEM NO.
	ACTUAL (i)		ESTIMATED (i)		
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>Operating Expenditure</u>	\$	\$	\$	\$	
Administration - Salaries					
- Other (Specify)					
Operational - (Specify)					
Financial - Loan Interest					
- Other (Specify)					
Depreciation - Land and Buildings					
- Plant and Equipment					
- Furniture and Equipment					
- Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - (Specify)					
SUB TOTAL (A)					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Loan Redemption - Principal Repayment					
Transfer to Reserve Fund					
Transfer to Municipal Fund (S506)					
Other (Specify)					
<u>Capital Income</u>					
Transfer from - Loan Fund					
- Reserve Fund					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB TOTAL (B)					
TOTAL (A & B)					
<u>Less Depreciation Written Back</u> (If applicable)					
Total Income and Expenditure (Refer Schedule 1)					
Surplus/Deficit B/Fwd July 1st					
Surplus/Deficit ... C/Fwd					
\$					

Note;
 Column Headings;
 (i) For use on budgets only.
 (ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 17 - Continued

TRADING FUND

SUMMARYSurplus/Deficit C/Forward Represented by:

(A) Cash at Bank and on Hand	\$		
Sundry Debtors	\$		
Stock on Hand	\$	_____	\$ _____
(B) Bank Overdraft	\$		
Sundry Creditors	\$	_____	\$ _____
<u>Current Position (Surplus/Deficit)</u>	\$		\$ _____

SCHEDULE 18

PARKING FUND.....

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>Operating Expenditure</u>	\$	\$	\$	\$	
Administration - Salaries					
- Other (Specify)					
Inspectorial - Salaries					
- Other (Specify)					
Operational - Other (Specify)					
Financial - Loan Interest					
- Other (Specify)					
Depreciation - Land and Buildings					
- Plant and Equipment					
- Furniture and Equipment					
- Other (Specify)					
<u>Operating Income</u>					
Government Grants					
Contributions and Donations					
Reimbursements					
Charges - Fines and Penalties					
- Parking Stations					
- Leases/Rentals					
- Other (Specify)					
SUB TOTAL (A)					
<u>Capital Expenditure</u>					
Land and Buildings					
Plant and Equipment					
Furniture and Equipment					
Loan Redemption - Principal Repayment					
Transfer to Reserve Fund					
Other (Specify)					
<u>Capital Income</u>					
Transfer from - Loan Fund					
- Reserve Fund					
Government Grants					
Contributions and Donations					
Reimbursements					
Proceeds Sale of Assets (Specify)					
Other (Specify)					
SUB TOTAL (B)					
TOTAL (A & B)					
<u>Less Depreciation Written Back</u> (If applicable)					
Total Income and Expenditure (Refer Schedule 1)					
Surplus/Deficit B/Fwd July 1st					
Surplus/Deficit ... C/Fwd					
\$					

Note;
 Column Headings;
 (i) For use on budgets only.
 (ii) For use on monthly, quarterly
 and annual financial statements
only.

SCHEDULE 18 - Continued

PARKING FUND

SUMMARY

Surplus/Deficit C/Forward Represented by:

(A) Cash at Bank and on Hand	\$		
Sundry Debtors	\$		
Stock on Hand	\$	_____	\$ _____
(B) Bank Overdraft	\$		
Sundry Creditors	\$	_____	\$ _____
<u>Current Position (Surplus/Deficit)</u>	\$		\$ _____

SCHEDULE 19

SPECIAL OVERDRAFT

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	PREVIOUS YEAR ACTUAL (i)		CURRENT YEAR ESTIMATED (i)		ITEM NO.
	CURRENT YEAR ESTIMATED (ii)		CURRENT YEAR ACTUAL (ii)		
	INCOME	EXPEND	INCOME	EXPEND	
<u>Expenditure</u> (Specify)	\$	\$	\$	\$	
SUB TOTAL (A)					
<u>Income</u> (Specify)					
SUB TOTAL (B)					
TOTAL (A & B)					
<u>Less Depreciation Written Back</u> (If applicable)					
Total Income and Expenditure (Refer Schedule 1)					
Surplus/Deficit July 1st B/Forward					
Surplus/Deficit ... C/Forward					
\$					

SUMMARY

Surplus/Deficit C/Forward Represented by:

(A) Cash at Bank and on Hand \$
 Sundry Debtors \$
 Stock on Hand \$ _____ \$ _____

(B) Bank Overdraft \$
 Sundry Creditors \$ _____ \$ _____

Current Position (Surplus/Deficit) \$ _____

Note;

Column Heading;

- (i) For use on budgets only.
- (ii) For use on monthly, quarterly and annual financial statements only.

SCHEDULE 20

ALLOCATION OF SALARIES AND WAGES

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PREVIOUS YEAR (i) ACTUAL	PARTICULARS	SALARIES & WAGES SEPARATELY SHOWN IN SUB- PROGRAMME	OTHER SALARIES AND WAGES ALLOCATED	TOTAL SALARIES AND WAGES FOR YEAR
CURRENT YEAR (ii) ESTIMATED		\$	\$	\$
\$	<p><u>GENERAL ADMINISTRATION</u></p> <p>Members of Council Administration General</p> <p><u>LAW, ORDER, PUBLIC SAFETY</u></p> <p>Fire Prevention Animal Control Other Law, Order, Public Safety</p> <p><u>EDUCATION</u></p> <p>Pre-School Other Education</p> <p><u>HEALTH</u></p> <p>Maternal and Infant Health Immunisation Meat Inspection Health Administration and Inspection Pest Control Preventive Services Other Other Health</p> <p><u>WELFARE</u></p> <p>Care Families and Children Senior Citizen's Centres Meals on Wheels Other Aged and Disabled Services Other Welfare</p> <p><u>HOUSING</u></p> <p>Council Staff Housing Other</p> <p><u>COMMUNITY AMENITIES</u></p> <p>Sanitation Household Refuse Sanitation Other Sewerage Urban Stormwater Drainage Protection of Environment Town Planning and Regional Development Other Community Amenities</p> <p><u>RECREATION AND CULTURE</u></p> <p>Public Halls, Civic Centres Swimming Areas and Beaches Other Recreation and Sport Libraries Other Culture</p>	\$	\$	\$
	Carried Forward	\$		

SCHEDULE 20

ALLOCATION OF SALARIES AND WAGES - Continued

PREVIOUS YEAR (i) ACTUAL	PARTICULARS	SALARIES & WAGES SEPARATELY SHOWN IN SUB- PROGRAMME	OTHER SALARIES AND WAGES ALLOCATED	TOTAL SALARIES AND WAGES FOR YEAR
CURRENT YEAR (ii) ESTIMATED				
\$		\$	\$	\$
	Brought Forward			
	<u>TRANSPORT</u>			
	Construction Streets, Roads, Bridges, Depots			*
	Maintenance Streets, Roads, Bridges, Depots			
	Road Plant Purchases			
	Parking Facilities			
	Traffic Control			
	Aerodromes			
	Water Transport Facilities			
	<u>ECONOMIC SERVICES</u>			
	Rural Services			
	Tourism and Area Promotion			
	Building Control			
	Saleyards and Markets			
	Plant Nursery			
	Other Economic Services			
	<u>OTHER PROPERTY AND SERVICES</u>			
	Private Works			
	Town Planning Schemes			*
	Public Works Overheads			
	Plant Operation			
	Materials			
	Unclassified			
	TOTAL MUNICIPAL FUND - SCHEDULE 14			
	<u>TOTAL OTHER COUNCIL FUNDS</u>			
	Trading Fund - Schedule 17			
	Parking Fund - Schedule 18			
	Overdraft Fund - Schedule 19			
	TOTAL SALARIES & WAGES (ALL FUNDS)			

* Use this symbol in the total salaries and wages column to denote capital expenditure. (e.g., Construction Streets, Roads, Bridges, Depots and Town Planning Schemes).

Note; Column Heading;

- (i) For use on budgets only.
(ii) For use on monthly,
quarterly and annual financial
statements only.

SCHEDULE 21

TRUST FUND

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

PARTICULARS	BALANCE JULY 1ST 19..	RECEIPTS	PAYMENTS	BALANCE JUNE 30TH 19..
Deposits - Footpaths - Libraries - Nominations Group Assurance Contributions Group Taxation Hospital Medical Fund Prepaid Private Works Public Open Space Contributions Stamp Duty Superannuation Third Party Insurance Unclaimed Wages Union Contributions Other (Specify)	\$	\$	\$	\$

SCHEDULE 22

LOAN FUND

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
 (Delete whichever is inappropriate.)

DATE LOAN FUNDED	PARTICULARS	BALANCE JULY 1ST	LOANS RAISED DURING YEAR	TRANSFER TO OTHER FUNDS		BALANCE
				AMOUNT	SCHEDULE NO.	
	<u>GENERAL ADMINISTRATION</u>	\$	\$	\$	\$	
	Loan No.(s) - Purpose					
	<u>LAW, ORDER, PUBLIC SAFETY</u>					
	Loan No.(s) - Purpose					
	<u>EDUCATION</u>					
	Loan No.(s) - Purpose					
	<u>HEALTH</u>					
	Loan No.(s) - Purpose					
	<u>WELFARE</u>					
	Loan No.(s) - Purpose					
	<u>HOUSING</u>					
	Loan No.(s) - Purpose					
	<u>COMMUNITY AMENITIES</u>					
	Loan No.(s) - Purpose					
	<u>RECREATION AND CULTURE</u>					
	Loan No.(s) - Purpose					
	<u>TRANSPORT</u>					
	Loan No.(s) - Purpose					
	<u>ECONOMIC SERVICES</u>					
	Loan No.(s) - Purpose					
	<u>OTHER PROPERTY AND SERVICES</u>					
	Loan No.(s) - Purpose					
	<u>TRADING FUND</u>					
	Loan No.(s) - Purpose					
	<u>PARKING FUND</u>					
	Loan No.(s) - Purpose					
	\$					

SCHEDULE 23

RESERVE FUND

Financial statement for the year ended19..
 Financial statement for the period ended19..
 Adopted budget for the year ended19..
(Delete whichever is inappropriate.)

PARTICULARS	BALANCE JULY 1ST	INTEREST EARNED	TRANSFERS FROM MUNICIPAL FUND	TRANSFER TO OTHER FUNDS		BALANCE
				AMOUNT	SCHEDULE NO.	
(SPECIFY PURPOSE)	\$	\$	\$	\$	\$	
	\$					

SCHEDULE 24

STATEMENT OF FIXED ASSETS CAPITALISED

FOR THE YEAR ENDED JUNE 30TH, 19..

PARTICULARS	LAND	BUILD- INGS	PLANT & EQUIP- MENT	FURNITURE & EQUIPMENT	TOOLS	TOTAL
	\$	\$	\$	\$	\$	\$
<u>GENERAL ADMINISTRATION</u>						
Members of Council Administration General						
<u>LAW, ORDER, PUBLIC SAFETY</u>						
Fire Prevention Animal Control Other Law, Order, Public Safety						
<u>EDUCATION</u>						
Pre-School Other Education						
<u>HEALTH</u>						
Maternal and Infant Health Immunisation Meat Inspection Health Administration and Inspection Pest Control Preventive Services Other Other Health						
<u>WELFARE</u>						
Care Families and Children Senior Citizen's Centres Meals on Wheels Other Aged and Disabled Services Other Welfare						
<u>HOUSING</u>						
Council Staff Housing Other						
<u>COMMUNITY AMENITIES</u>						
Sanitation Household Refuse Sanitation Other Sewerage Urban Stormwater Drainage Protection of Environment Town Planning and Regional Development Other Community Amenities						
<u>RECREATION AND CULTURE</u>						
Public Halls, Civic Centres Swimming Areas and Beaches Other Recreation and Sport Libraries Other Culture						
Carried Forward						

SCHEDULE 24

STATEMENT OF FIXED ASSETS CAPITALISEDFOR THE YEAR ENDED JUNE 30TH, 19..

PARTICULARS	LAND	BUILD- INGS	PLANT & EQUIP- MENT	FURNITURE & EQUIPMENT	TOOLS	TOTAL
Brought Forward	\$	\$	\$	\$	\$	\$
<u>TRANSPORT</u>						
Construction Streets, Roads, Bridges, Depots						
Maintenance Streets, Roads, Bridges, Depots						
Road Plant Purchases						
Parking Facilities						
Traffic Control						
Aerodromes						
Water Transport Facilities						
<u>ECONOMIC SERVICES</u>						
Rural Services						
Tourism and Area Promotion						
Building Control						
Saleyards and Markets						
Plant Nursery						
Other Economic Services						
<u>OTHER PROPERTY AND SERVICES</u>						
Private Works						
Town Planning Schemes						
Public Works Overheads						
Plant Operation						
Materials						
Unclassified						
<u>TOTAL MUNICIPAL FUND</u>						
Trading Fund						
Parking Fund						
<u>TOTAL FIXED ASSETS CAPITALISED</u> \$						

NOTE: The Fixed Assets Capitalised should be described with sufficient clarity in the PARTICULARS column to enable an interpretation to be made whether the expenditure was incurred on either:

- (a) New Fixed Assets - comprising the creation of new capital assets such as the construction of buildings and the purchase of new plant or;
- (b) Land and Other Fixed Assets - comprising the transfer of ownership rather than the creation of new assets, eg., purchase of land, existing buildings and second-hand plant and equipment.

SCHEDULE 26

<u>(Note 1.)</u>	<u>FUND</u>
Abbreviated Statement of Financial Position as at <u>(Note 2)</u> 19__	
(a) Fund balance as per cash book as at _____ 19__	\$
(b) Plus receipts for the period <u>(Note 2)</u> 19__ to _____ 19__	\$
(c) <u>LESS</u> (i) Accounts approved for payment at last meeting on _____ 19__ but not included in above cashbook fund balance	\$
(ii) Accounts paid since last meeting and subject to confirmation at this meeting	\$
(d) <u>LESS</u> (i) Accounts now submitted for council approval to pay	\$ (*)
(ii) Value of other unpaid accounts held in the office	\$
Fund position as at _____ 19__	\$
(e) The fund balance as per cash book is represented by the following bank and other accounts.	
(i) Current account at bank	\$
(ii) Clerk's Advance Account	\$
(iii) Investments	\$
(iv) Cash on hand at _____ 19__	\$
(v) Other (Specify)	\$ (*)
(* These totals must agree)	

Notes:

1. A separate financial statement must be prepared for each fund operated by the municipality.
2. The financial position must be reported at least to the last day of the month immediately preceding the council meeting at which it is to be presented.

SCHEDULE 27

MAIN ROADS DEPARTMENTMATCHING EXPENDITURE FROM COUNCILS GRNRESOURCES YEAR ENDED 30TH JUNE 19

BASE GRANT \$	EXPENDITURE REQUIRED TO MATCH \$	
<u>TOTAL EXPENDITURE FROM SCHEDULE 12 FOR:-</u>	\$	\$
(a) Streets, Roads, Bridges, Depots Construction		
(b) Streets, Roads, Bridges, Depots Maintenance		
<u>DEDUCT</u>		
<u>TOTAL INCOME FROM SCHEDULE 12 FOR:-</u>		
(a) Streets, Roads, Bridges, Depots Construction		
(b) Streets, Roads, Bridges, Depots Maintenance		
<u>NET OUTLAY FROM MUNICIPAL FUND</u>		
<u>ADD</u>		
(1) Road Plant Depreciation Not Included in Expenditure Brought Forward from Schedule 12		
(a) Road Construction		
(i) Statutory Grants		
(ii) MRD Recoup Grants		
(iii) ABRD Grants		
(iv) JOLOR Grants		
(v) All Other		
(b) Road Maintenance		
(i) Statutory Grants		
(ii) MRD Recoup Grants		
(iii) JOLOR Grants		
(iv) All Other		
(2) Administration Expenditure Attributable to Roadworks within 12.5% Limit		
(3) Interest on - Road Plant Loans		
<u>MATCHING EXPENDITURE FROM MUNICIPAL FUND</u>		
<u>ADD EXPENDITURE FROM OTHER FUNDS</u>		
(a) Loan Fund -		
(b) Reserve Fund -		
<u>TOTAL EXPENDITURE FOR MATCHING PURPOSES</u>		
Deduct Expenditure required to match		
<u>EXCESS EXPENDITURE CARRIED FORWARD</u>		
OR		
<u>EXPENDITURE DEFICIENCY FOR MATCHING PURPOSES</u> (Amount of Base Grant not matched and transferred to Trust Fund for Refund to Main Roads Department)		

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	- Creditors	16
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	- Depreciation	2(4)
	- Engineering Supervision	2(7)
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	- Assess Specified Area Rate Expenditure	36
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<u>Subject</u>	<u>Clause/Sub-clause</u>
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<u>Subject</u>	<u>Clause/Sub-clause</u>
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<u>Subject</u>	<u>Clause/Sub-clause</u>
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<u>Subject</u>	<u>Clause/Sub-clause</u>
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