



WESTERN
AUSTRALIAN
GOVERNMENT

Gazette

3143



PERTH, WEDNESDAY, 29 JUNE 1994 No. 92

SPECIAL

PUBLISHED BY AUTHORITY G. L. DUFFIELD, GOVERNMENT PRINTER AT 3.30 P.M.

LOCAL GOVERNMENT ACT 1960

**LOCAL GOVERNMENT
ACCOUNTING DIRECTIONS
1994**

LOCAL GOVERNMENT ACCOUNTING DIRECTIONS 1994

I, Paul D. Omodei, being the Minister charged for the time being with the administration of the Local Government Act 1960, acting under the powers conferred upon me by the said Act and the Interpretation Act 1984, do hereby give the following directions.

Dated 23 June 1994.

PAUL D. OMODEI, Minister for Local Government.

1 CITATION AND APPLICATION

1.1 These directions may be cited as "The Local Government Accounting Directions 1994".

1.2 These directions apply on and from 1 July 1994 to any financial year commencing on or after 1 July 1994.

1.3 The Local Government Accounting Directions 1985, as amended, shall continue to apply to and in relation to a financial year commencing before 1 July 1994 except to the extent that the annual financial report for the year ended 30 June 1994 shall be prepared in accordance with these directions.

2 DEFINITIONS

In these directions, unless the context requires otherwise:

"AAS 27" means the *Australian Accounting Standard 27 "Financial Reporting by Local Governments"* issued by the Public Sector Accounting Standards Board of the Australian Accounting Research Foundation;

"AAS 28" means the *Australian Accounting Standard 28 "Statement of Cash Flows"* issued by the Public Sector Accounting Standards Board of the Australian Accounting Research Foundation;

"Act" means the *Local Government Act 1960*;

"Australian Accounting Standards" means the *"Statements of Accounting Standards"* issued by the Australian Accounting Research Foundation;

"Chief Executive Officer" means the person occupying the position of chief non elective executive officer under section 9 (5) (d) of the Act;

"financial report" means a document which includes the financial statements and explanatory notes and reports required under these directions and the accounting standards together with any other information required by legislation;

"function" means the programme classifications into which revenues and expenses are categorised for the purpose of financial reporting in accordance with the programme listing contained in Appendix A;

"local government" means the council and its officers;

"Minister" means the Minister for Local Government;

"nature", when used in relation to the disclosure of information in the notes to the financial report, means the essential class, qualities or characteristics of the revenues or expenses (such as rates, charges, reimbursements, donations, salaries, materials, plant operation costs, depreciation and interest);

"Operating Statement" means the Operating Statement required by AAS 27;

"Principal Accounting Officer" means the person holding the position in accordance with sub-clause 3.2 of these directions;

"Statement of Cash Flows" means the Statement of Cash Flows required by AAS 28;

"Statement of Changes in Equity" means the Statement of Changes in Equity required by AAS 27;

"Statement of Financial Position" means the Statement of Financial Position required by AAS 27;

"year" means a financial year.

3 GENERAL PRINCIPLES

3.1 Australian Accounting Standards to Apply

All local governments shall comply with the requirements of Australian Accounting Standard 27 and other relevant associated Australian Accounting Standards as amended from time to time by the Australian Accounting Research Foundation except to the extent that these directions prescribe otherwise.

3.2 Principal Accounting Officer—Appointment

The Principal Accounting Officer shall be the Chief Executive Officer except where a council has, by resolution, delegated the duties and responsibilities to some other appropriate officer.

3.3 Interpretation of Terminology

For the purpose of producing the financial report required by these directions or the Australian Accounting Standards, revenue terms such as "receipts", "revenue" or "income" and expenditure terms such as "expenditure", "expense" or "payments" which appear in legislation may, where the context reasonably allows, be interpreted to permit compliance with the relevant Australian Accounting Standard.

3.4 Rounding-Off Figures in Budgets and Financial Reports

- (1) (a) All figures in the budgets adopted by a council including copies of the budgets issued to Government Departments and Agencies may be rounded off to the nearest dollar.
(b) Where a council chooses to produce copies of the budget for general publication or distribution as public information to the electors and ratepayers, the figures shown in those copies may be rounded off in accordance with sub-clause 3.4 (2).
- (2) In financial statements produced in the form of an Operating Statement, Statement of Financial Position, Statement of Changes in Equity or Statement of Cash Flows, the figures may be rounded off to the nearest dollar provided that, if the total assets exceed \$10,000,000, the Principal Accounting Officer may, in lieu of the figures that would otherwise be shown, round off those figures to the nearest \$1,000.
- (3) Subject to sub-clause 3.4 (2), if the amount to be rounded off is \$500 or less, that amount may be shown as zero in the financial statements of the report but, the original amount must be shown in full in the notes to the financial report.
- (4) If the Principal Accounting Officer chooses to round off figures:
 - (a) the basis of rounding off shall be clearly indicated on each statement of the financial report and in the notes to the financial report;
 - (b) the corresponding comparative amounts from the previous financial period must also be rounded off on the same basis.
- (5) The rounding off provisions of this clause do not apply to the disclosure of the rate in the dollar which must be expressed in full in any budget or financial report.

3.5 Disclosure Requirements

- (1) For budgets and financial reporting purposes, the revenues and expenses shall be disclosed by function in the Operating Statement and by nature in the notes to the financial report.
- (2) The minimum disclosure level in the Operating Statement of the budget and the quarterly and annual financial report shall be by function under the programme titles listed in Appendix A.
- (3) The revenue and expense disclosure by nature in the notes to the financial report shall comply with the following principles:
 - (a) a council shall determine what it considers to be the most appropriate classes of revenues and expenses to be separately disclosed;
 - (b) a council, when determining the appropriate classes under sub-clause 3.5 (3) (a), shall include among those classes the separate disclosure of the following types of revenues and expenses for that year
 - (i) the total interest expense on moneys borrowed,
 - (ii) the total charge for the depreciation of non-current assets, and
 - (iii) the total rate revenue.
 - (c) the revenues and expenses so disclosed shall be totalled and shown to agree with the total of the revenues and expenses disclosed within the Operating Statement.
- (4) The notes to the financial report may include such other financial information as a council considers necessary.

4 RESTRICTED ASSETS AND TRUST FUNDS

4.1 Restricted Assets—Held Under Control

Where a council has the custody of assets or revenues and the right to determine the ultimate deployment of those assets or revenues upon the specific purposes for which they were received, the council shall be regarded as having control over those assets and shall, until such time as they are deployed to those purposes, bring them to account in the municipal fund as restricted assets.

4.2 Assets Held Under Custody—Trust

Where a council, in the capacity as trustee, holds revenues or assets on behalf of other parties but does not have the legal authority to determine the ultimate deployment of those assets or revenues, the council shall be regarded as having no control over them and shall bring them to account in the trust fund.

4.3 Disclosure

A council shall disclose by way of a note to the annual financial report the value and purpose of the trusts received and disbursed during the year and the value and purpose of any trusts still held at 30 June each year.

5 SPECIFIED AREA RATES

5.1 A council shall, in the notes to the annual budget and the notes to the annual financial report, disclose in respect to each specified area rate imposed under section 548 (4) of the Act in any year, a summary showing:

- (a) any unspent balance brought forward from the previous year;
- (b) the amount budgeted to be raised or actually raised from each specified area rate;
- (c) the amount budgeted to be expended or actually expended and the purpose on which it is budgeted to be expended or was actually expended;
- (d) the amount, if any, that is budgeted to remain unexpended or was actually unexpended at the close of the financial year.

5.2 The disclosure required by sub-clause 5.1, for the purpose of the budget, shall take the form of a note disclosing the estimated amounts of the transactions anticipated and the disclosure in the annual financial report shall take the form of a note disclosing the actual amounts for the transactions that occurred during the year.

5.3 All specified area rate revenue shall be first disclosed in Schedule 1 and then allocated from that schedule to the appropriate programme or asset account that reflects the purpose of the rate in the budget or annual financial report.

5.4 If a council maintains a reserve account to hold unspent specified area rate revenue, the notes referred to in sub-clauses 5.1 and 5.2 shall also disclose the amount of reserve account interest anticipated to be received and actually received, as the case may be, together with a clear disclosure of the existence and purpose of the reserve account.

6 BUDGETS

6.1 Form and Content

(1) In the preparation and adoption of the budgets, the form and content shall include for the budget year:

- (a) a budget of estimated operating revenues and expenses in the form of an Operating Statement;
- (b) a budget of estimated cash flows in the form of a Statement of Cash Flows;
- (c) a statement showing the manner in which the amount to be made up from rates was calculated; and
- (d) supporting notes, tables and other information considered appropriate by the Principal Accounting Officer, or a council, or required by these directions to assist in the meaningful interpretation of the budget document.

(2) In determining the amount of the budget to be made up from rates under section 547 (4) of the Act, a council may exclude from the calculations:

- (a) the estimated balance at 30 June next of any overdrafts raised under section 600 of the Act;
- (b) the estimated unspent balance at 30 June next of loans raised under sections 600A and 601 of the Act;
- (c) the estimated balance at 30 June next of reserves set aside under section 528 of the Act;
- (d) the revenues, expenses, assets and liabilities of any gazetted town planning scheme to the extent to which those revenues, expenses, assets and liabilities are required by the scheme legislation to be reserved for the purposes of that scheme;
- (e) donated assets and all or any part of depreciation and non-cash revenues or expenses;
- (f) all or any part of any restricted assets which a council does not propose to utilise during the budget year.

(3) To determine whether the rate to be imposed accords with the provisions of section 548 of the Act, the following principles shall apply:

- (a) subject to sub-clauses 6.1 (2) and 6.1 (3) (b), the deficiency mentioned in section 548 (1) of the Act shall be considered to be the amount of rates needed, after taking into consideration all other revenues and expenses, to achieve a balance between the estimated net current assets and current liabilities that will result from the budget at 30 June next;
- (b) any restricted assets which the budget proposes will not be utilised by the end of the budget year shall, to the extent that they will not be utilised in that year, be excluded from the calculation of the net current assets and liabilities under sub-clause 6.1 (3) (a).

6.2 Original Budget Not to be Altered

(1) The original budget documents adopted and signed in accordance with the requirements of section 547 (13) of the Act shall not be altered once adopted and signed.

(2) For the purpose of disclosing the comparison between budget estimates and actual result in any financial report required by these directions, the budget figures shall be those contained within the original budget adopted by a council for that year.

6.3 Submission of Copies

Within 30 days of a budget being adopted by a council, the Principal Accounting Officer shall forward one copy of the adopted budget to the permanent head of the Department of Local Government.

7 CAPITALISATION OF FIXED ASSETS

7.1 For the purpose of this clause:

- (i) "non-infrastructure assets" means all non-current assets which are readily realisable and/or insurable other than bridges;
- (ii) "infrastructure assets" means, all other non-current assets which are not included by the definition in sub-clause 7.1 (i).

7.2 The provisions of the Australian Accounting Standards related to the capitalisation of non-infrastructure assets for inclusion in the annual financial report for the year ended 30 June 1994 shall apply to all new assets purchased or otherwise acquired on or after 1 July 1993.

7.3 The provisions of the Australian Accounting Standards related to the capitalisation of non-current infrastructure assets shall apply to all new assets purchased or otherwise acquired on or after 1 July 1995.

7.4 The transitional provisions related to the *Recognition of certain assets* in AAS 27 shall apply except that, in respect to infrastructure assets, the transitional provision shall extend to 30 June 1997 provided that the Statement of Financial Position for the year ended 30 June 1997 shall include the value of those assets.

7.5 Crown land set aside as a public road reserve or other public thoroughfare or under the control of a council under section 300 of the Act or vested Crown land under the control of a local government by virtue of the operation of the Land Act or the Town Planning and Development Act shall not be brought to account as an asset of the local government but improvements or structures placed upon that land by the local government shall be regarded as assets of that local government. A note to that effect shall be included in the annual financial report.

8 PRINCIPAL ACCOUNTING OFFICER—RESPONSIBILITIES

The following matters shall be included among the responsibilities of the Principal Accounting Officer:

- (1) the carrying out of regular reviews of fees and charges at least annually;
- (2) the proper collection and banking of all moneys due to the local government;
- (3) the establishment of appropriate monitoring and control systems to ensure that:
 - (a) all expenditure has proper authorisation either by inclusion in the budget or by council resolution and that compliance with the council's budgetary programme is regularly reviewed,
 - (b) orders for the supply of goods and services are issued only by authorised officers,
 - (c) the certification of goods and service delivery is obtained prior to the payment of accounts,
 - (d) all expenditure has proper council authorisation and complies with any legal requirements,
 - (e) lists of all payments are presented to a council for approval and included in the minutes,
 - (f) all cheques are signed by authorised signatories.
- (4) the reasonable and proper accounting and reporting of all monetary transactions, moneys, non-cash revenues and expenses, debtors, creditors, stocks, investments and other assets and liabilities under the control or custody of the local government;

- (5) regular reviews, at least annually, to test and assess the suitability and effectiveness of systems and measures designed to ensure reasonable and proper custody, control, accounting and management of all public and other property of or under the control of the local government;
- (6) the effectiveness of accounting and financial management information systems including associated payroll and personnel records;
- (7) the development and maintenance of effective systems including systems to account for all orders, receipts and other monetary documents and, where appropriate, an effective internal audit system;
- (8) the recording and monitoring of the details of all contracts which will require two or more payments to finalise and the reporting to council of any related expense not previously authorised by council;
- (9) the recording of all land within the local government district into such categories as to facilitate the ready identification of each lot, location or other piece of land and determine whether it is rateable or non-rateable land and if it is rateable land whether it has been exempted from rates;
- (10) an appropriate register of valuations to be used for rating purposes together with the associated rate records of the local government;
- (11) ensuring that adequate safeguards exist to prevent unauthorised access to or alteration of the information in the rate book and the preparation of annual summaries that reconcile and verify the total valuations and the total rates in each category of rate levied;
- (12) creating and maintaining appropriate records of the local government's non-current assets and their depreciation together with information designed to facilitate the location and identification of the assets and the authorised person or organisation having custody of those assets where they are not under the general custody of the local government;
- (13) all documentary agreements, contracts, debentures, guarantees, vesting orders, title deeds, leases, indemnities, mortgages and other legal documents of the local government are securely stored and that appropriate details are recorded in a suitable register;
- (14) ensuring frequent back-up records are made of data held on computers and ensuring the safe storage of those back-up records;
- (15) ensuring the proper authorisation, use, accounting, balancing and security of all moneys provided as advances whether held and used in cash or in a cheque account.

9 FINANCIAL REPORTING

9.1 General Requirements

- (1) For the purpose of accounting and monthly financial reporting, a council may:
 - (a) by a policy resolution recorded in the council's policy register, use financial reporting periods equal to four weeks; or
 - (b) where no policy resolution is passed the council shall use normal calendar months.
- (2) All financial reports presented to a council at a council meeting whether they be monthly, quarterly or annual financial reports, shall be incorporated into the minutes and be available for public inspection. Such reports may be included within the bound minute book or separately filed in some other suitable and secure manner.

9.2 Monthly Financial Reports to Council

Monthly financial reports, as required by section 628 of the Act, may be presented to a council by the Principal Accounting Officer in the preferred form of the council clearly showing a comparison of the original budget estimates with the actual revenue and expenditure figures for the period of the year to the last date of the previously completed month or completed four week period together with a summary of the current assets and liabilities existing at that date.

9.3 Quarterly Financial Reports to the Council

- (1) For the purpose of this clause, the quarters of the financial year shall end on 30 September, 31 December, 31 March and 30 June or, where a council has chosen under sub-clause 9.1 (1) (a) to use reporting periods of four weeks duration then the last date of the four weekly period that is closest to the quarters specified in this sub-clause.

(2) Once in every quarter, in lieu of or in addition to the monthly report required under sub-clause 9.2, the Principal Accounting Officer shall present to a council a financial report clearly showing a comparison of the original budget estimates with the actual revenue and expenditure figures for the period of the year to the last date of the previously completed quarter together with a summary of the current assets and liabilities existing at that date. Such report shall include:

- (a) an Operating Statement compiled and prepared in accordance with the principles of AAS 27;
- (b) Schedules 1 and 2 of these directions; and
- (c) such other information as may be considered necessary by the Principal Accounting Officer or the council.

10 ANNUAL FINANCIAL REPORT

10.1 Form and Content

The annual financial report shall comply with AAS 27 and any other relevant accounting standards and include the following information:

- (a) an Operating Statement;
- (b) a Statement of Financial Position;
- (c) a Statement of Changes in Equity;
- (d) a Statement of Cash Flows;
- (e) Schedules 1 and 2 of these directions;
- (f) together with the disclosure notes required by AAS 27 and any other relevant accounting standards together with any other matter referred to elsewhere in these directions; and
- (g) any other matters which a council or the Principal Accounting Officer consider necessary, desirable or appropriate.

10.2 Notes to the Annual Financial Report

(1) In addition to the disclosure notes required by AAS 27, any other relevant accounting standards and any provisions in these directions, a council shall provide separate disclosure, within the notes to the annual financial report:

- (a) for each trading and business undertaking established under section 502 of the Act;
- (b) for each town planning development scheme in accordance with sub-clause 11.2 of these directions;
- (c) for each work or undertaking carried out under the authority of sections 514A, 514B, 600 and 600A of the Act;
- (d) of a statement of the actual cash inflows and outflows (if not shown in the Statement of Cash Flows) compared to the budgeted cash inflows and outflows;
- (e) disclosing an estimate of the total liability or total potential exposure to liability in relation to any loans or agreements of guarantee or indemnity under section 446A of the Act;
- (f) disclosing separately for each reserve account:
 - (i) the purpose of the reserve;

- (ii) the amount set aside in the reserve during the year;
 - (iii) the amount of the reserve utilised during the year;
 - (iv) the amount of the closing balance of the reserve at the 30 June end of the financial reporting period;
 - (v) the extent to which the bank accounts are deficient in sufficient moneys to provide a full cash backing for any reserves established under section 528 of the Act together with the reason for that deficiency;
 - (vi) any changes of purpose of reserves during the year together with the amount changed, the authority for the change and the reason for the change;
- (g) including such notes or tables as are necessary to satisfy the disclosure requirements of section 630 (2) (a) and (b) of the Act.
- (2) In respect to the preceding sub-clauses 10.2 (1) (a), (b) and (c) each such disclosure note shall take the form of an Operating Statement for that particular work or undertaking and shall also disclose the associated assets, liabilities and equity.

10.3 Certification and Audit

- (1) As soon as practical after the completion of the annual financial report, the Principal Accounting Officer shall submit that report to the auditor for audit.
- (2) Upon the completion of the audit and any amendments considered necessary to the annual financial report, the report shall be signed off by the Principal Accounting Officer and subsequently by the auditor.
- (3) In signing off the annual financial report under sub-clause 10.3 (2), the Principal Accounting Officer shall sign and append to the annual financial report the following declaration:

"STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

The attached financial statements of . . . (name of local government. . .) being the Operating Statement, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, Statement of General Purpose Income (Schedule 1), Statement of Rating Information (Schedule 2) and supporting notes to the financial report, for the year ended 30 June __ (year) __ are, in my opinion, properly drawn up so as to present fairly the financial position of the . . . (name of local government) . . . at 30 June __ (year) __ and the results of its operations for the year then ended in accordance with Australian Accounting Standards (except to the extent that these have been varied in the Statement of Accounting Policies and the accompanying notes to the financial report) and comply with the provisions of the Local Government Act 1960 (as amended) and the Local Government Accounting Directions 1994.

Signed _____

Name _____

Principal Accounting Officer

Date _____"

10.4 Lodgement of Copies of the Annual Financial Report

(1) The Principal Accounting Officer shall forward one copy of the audited annual financial report each year, by 15 February next following the close of that financial year (or such extended date as has been approved by the Minister) or within 30 days of the completion of the audit, whichever is the earlier, to:

- (a) the permanent head of the Department of Local Government;
- (b) the Government Statistician under the Statistics Act 1907; and
- (c) if so requested by the relevant Department, copies shall be provided free of charge to the Departments of Health and Main Roads.

(2) The copies so forwarded under sub-clause 10.4 (1) shall include a copy of the audit report and shall be certified by the Principal Accounting Officer that they are true and correct copies of the audited annual financial report that have been signed by the auditor.

11 TOWN PLANNING AND LAND DEVELOPMENT SCHEMES

11.1 Revenues and expenses in respect to such schemes and developments shall be recorded in the budgets and financial reports under the following categories.

(1) General town planning administration by a council including zoning control expenses shall be shown in the financial statements under the sub-programme of Town Planning and Regional Development which is included in the Community Amenities programme in the Operating Statement.

(2) Transactions in respect to town planning and land development schemes related to the betterment of land within a defined scheme area, including resumption development schemes and guided development schemes shall be shown in the financial statements under the sub-programme of Town Planning Schemes which is included in the Other Property and Services programme in the Operating Statement.

(3) Land development schemes carried out under section 514A of the Act shall be similarly accounted for and reported as those schemes mentioned under sub-clause 11.1 (2).

11.2 In the notes to the annual financial report, the Principal Accounting Officer shall disclose separately for each scheme:

- (a) the revenues and expenses for the scheme for that year;
- (b) the total assets, liabilities and equity;
- (c) the extent to which the rights to all or any part of the equity will accrue to the local government in a future year or was distributed during the year covered by the annual financial report;
- (d) an estimation of the time until the completion of the scheme together with the intended outcomes of the scheme;
- (e) any other information considered relevant by the Principal Accounting Officer or the council.

12 INVESTMENTS

12.1 In respect to each investment there shall be prepared and maintained a suitable record of the full particulars, which shall include:

- (a) the identification of the investment institution with which the funds were lodged together with relevant details to enable identification of the accounts and associated documents such as statements or certificates;
- (b) the various amounts deposited and withdrawn and the transaction dates together with the interest rates that apply;
- (c) relevant dates such as the dates upon which interest is due and the due date of investment maturity;
- (d) the actual interest earned and any other information or documentation relevant to the proper control and management of each investment.

12.2 The Principal Accounting Officer shall cause to be obtained and retained all passbooks, receipts, certificates, correspondence, statements and other documentation relating to each investment.

12.3 The total of the moneys invested shall be included as part of the fund balance on every budget, financial report and Statement of Financial Position required by these directions to be submitted to the council.

SCHEDULE 1

GENERAL PURPOSE INCOME

GENERAL PURPOSE INCOME			
	Previous Yr Actual	Current Yr Estimated **	Current Yr Valuations
General Rate			
GRV Rate in \$			
UV Rate in \$			
Specified Area Rate			
GRV Rate in \$			
UV Rate in \$			
Urban Farmhand Rate			
GRV Rate in \$			
UV Rate in \$			
Minimum Rate			
GRV Number of Assessments			
at \$			
UV Number of Assessments			
at \$			
each			
Interim Rates			
UV Rate in \$			
GRV Rate in \$			
Total General Rates Levied			
Loss—Discount Allowed			
Plus—Late Payment Penalties			
Plus—Ex Gratia Rates			
Plus—Prepaid Rates			
Total Amounts Made Up From Rates			
General Purpose Grant			
General (united) Roads Grant			
Other General Purpose Income			
Pensioners' Deferred Rates Interest Grant			
Other			
Less—Specified Area Rate Transferred to Other Programmes			
(Specify, in list form, the Programmes and Amounts for each Specified Area Rate)			
Total General Purpose Income Shown on Operating Statement			

(For Further Details of Rates Raised, Refer to Schedule 2)

(All details of specified area income and expenditure must be disclosed in accompanying notes.)

(*) Column titles are indicative only and may be reworded according to whether the document is included in a budget or financial report.)

SCHEDULE 2

STATEMENT OF RATING INFORMATION

STATEMENT OF RATING INFORMATION						
Particulars*	Rateable Value (\$)	Rate in \$ (\$0.00)	Rate Yield	Minimums		TOTAL (\$)
				N ^o ---	Yield (\$) ---	
General Rate—GRV						
Residential						
Commercial						
Industrial						
Mining						
Back Rates						
Interim Rates						
Urban Farmland						
Total GRV						
General Rate—UV						
Residential						
Commercial						
Industrial						
Mining						
Special Rural						
Broad Acre Rural						
Back Rates						
Interim Rates						
Urban Farmland						
Total—UV						
Specified Area—GRV						
Residential						
Commercial						
Industrial						
Special Rural						
Total Specified Area—GRV						
Specified Area—UV						
Residential						
Commercial						
Industrial						
Mining						
Broad Acre Rural						
Total Specified Area—UV						
Total Rates Levies—as per Schedule 1						

*Other categories shall be added as applicable.

**APPENDIX A—PROGRAMME TITLES
FOR DISCLOSURE IN THE OPERATING STATEMENT**

Programme Titles	Sub-Programmes Included Within the Programme
General Purpose Income	
General Administration (Note 1)	Members of Council Administration—General
Law, Order, Public Safety	Fire Prevention Animal Control Other Law, Order, Public Safety
Education	Pre-School Other Education
Health	Maternal and Infant Health Preventive Services: Immunisation Meat Inspection Administration and Inspection Pest Control Other Other Health
Welfare	Care of Families and Children Aged and Disabled: Senior Citizens' Centres Meals on Wheels Other Other Welfare
Housing (Note 1)	Staff Housing Housing Other
Community Amenities	Sanitation: Household Refuse Other Sewerage Urban Stormwater Drainage Protection of Environment Town Planning and Regional Development Other Community Amenities
Recreation and Culture	Public Halls, Civic Centres Swimming Areas and Beaches Other Recreation and Sport Television And Radio Re-Broadcasting Libraries Other Culture
Transport	Streets, Roads, Bridges, Depots:- Construction (Note 2) Maintenance Road Plant Purchases (Note 2) Parking Facilities Traffic Control Aerodromes Water Transport Facilities
Economic Services	Rural Services Tourism and Area Promotion Building Control Salesyards and Markets Plant Nursery Other Economic Services
Other Property and Services	Private Works Public Works Overheads (Note 3) Plant Operation (Note 3) Salaries and Wages (Note 3) Unclassified Town Planning Schemes (Note 2)
Finance and Borrowing (Note 1)	

Note 1 For the purposes of the annual financial report, under the principles of AAS 27, costs and revenues which can be reliably attributed to other programmes should be allocated to those other programmes.

Note 2 Where under these or any other sub-programmes, the principles of AAS 27 would require that income or expenses be capitalised to the Statement of Financial Position, those incomes and expenses should be excluded from the sub-programmes for the purpose of calculating programme totals for inclusion in the Operating Statement.

Note 3 These sub-programmes would retain only those amounts which could not be reliably attributed to any other sub-programme or amounts of under or over-allocation as it would not be practical to rectify.



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ACCOUNTING DIRECTIONS