



Government Gazette

OF

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PERTH: THURSDAY 13th MAY

[1965

LOCAL GOVERNMENT ACT, 1960.

Accounting Directions.

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

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

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

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

Dated 13th May, 1965.

L. A. LOGAN.

Schedule.

Citation.

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

Annual Statements—Form.

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

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

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

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

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

City, Town or Shire of.....