

Western Australia

**Local Government (Financial Management)  
Regulations 1996**

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# Local Government (Financial Management) Regulations 1996

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Western Australia

Local Government Act 1995

## **Local Government (Financial Management) Regulations 1996**

### **Part 1 — Introductory matters**

**1. Citation**

These regulations may be cited as the *Local Government (Financial Management) Regulations 1996*<sup>1</sup>.

**2. Commencement**

These regulations come into operation on 1 July 1996.

**3. Interpretation**

- (1) In these regulations, unless the contrary intention appears —
- “**AAS 5**” means Australian Accounting Standard AAS 5 “Materiality” issued by the Australian Accounting Research Foundation as amended from time to time;
  - “**AAS 27**” means Australian Accounting Standard AAS 27 “Financial Reporting by Local Governments” issued by the Australian Accounting Research Foundation as amended from time to time;
  - “**Australian Accounting Standard**” means a Statement of Accounting Standards issued by the Australian Accounting Research Foundation;

**“back minimum payment”** or **“back rate”** means an amount imposed under section 6.40(1) after an amendment to the rate record under section 6.39(2)(b);

**“class of assets”** means a category of assets having a similar nature or function in the operations of the local government;

**“interim minimum payment”** or **“interim rate”** means an amount imposed under section 6.40(1) after an amendment to the rate record under section 6.39(2)(a);

**“material”** has the meaning given to that term by AAS 5;

**“nature or type classification”** means a classification set forth in Part 2 of Schedule 1;

**“net current assets”** means the net difference between the total current assets and the total current liabilities at 30 June;

**“non-current asset”** has the meaning given by Australian Accounting Standard AAS 4 “Depreciation of Non-current Assets”;

**“operating revenue”** means the operating revenue as determined in accordance with AAS 27;

**“operating statement”** means the operating statement required by AAS 27;

**“program”** means a program set forth in column 1 of Part 1 of Schedule 1;

**“rate”** includes a minimum payment imposed under section 6.35;

**“rate setting statement”** means the statement referred to in regulation 22(1)(d);

**“section”** means section of the Act;

**“statement of cash flows”** means the statement of cash flows required by AAS 27;

**“statement of financial position”** means the statement of financial position required by AAS 27.



- (2) Unless the contrary intention appears, a word or phrase used in these regulations and defined in AAS 27 has the same meaning in these regulations as in AAS 27.
- (3) A reference in these regulations to a Form followed by a designation is a reference to the Form so designated set out in Schedule 2.

*[Regulation 3 amended in Gazette 20 Jun 1997 p.2838;  
31 Mar 2005 p. 1047.]*

#### **4. Effect of Australian Accounting Standards**

- (1) A local government is to comply with the requirements of AAS 27 and any other Australian Accounting Standard referred to in, and necessary to the interpretation of, AAS 27.
- (2) The provisions of these regulations are in addition to and not in derogation of the requirements of AAS 27 and any other Australian Accounting Standard referred to in, and necessary to the interpretation of, AAS 27 but where a requirement under AAS 27 or that other Australian Accounting Standard is inconsistent with a provision of these regulations the provisions of these regulations prevail to the extent of that inconsistency.
- (3) All words —
  - (a) importing revenue; or
  - (b) importing expenditure,

in the Act or these regulations are to be interpreted to permit compliance with the requirements of AAS 27.

## **Part 2 — General financial management — s. 6.10**

### **5. Financial management duties of the CEO**

- (1) Efficient systems and procedures are to be established by the CEO of a local government —
  - (a) for the proper collection of all money owing to the local government;
  - (b) for the safe custody and security of all money collected or held by the local government;
  - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process);
  - (d) to ensure proper accounting for municipal or trust —
    - (i) revenue received or receivable;
    - (ii) expenses paid or payable; and
    - (iii) assets and liabilities;
  - (e) to ensure proper authorization for the incurring of liabilities and the making of payments;
  - (f) for the maintenance of payroll, stock control and costing records; and
  - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.
- (2) The CEO is to —
  - (a) ensure that the resources of the local government are effectively and efficiently managed;
  - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
  - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not

less than once in every 4 financial years) and report to the local government the results of those reviews.

*[Regulation 5 amended in Gazette 31 Mar 2005 p. 1047 and 1053.]*

**6. Audits and performance reviews to be independent**

A local government is to ensure that an employee to whom is delegated responsibility for the day to day accounting or financial management operations of a local government is not also delegated the responsibility for —

- (a) conducting an internal audit; or
- (b) reviewing the discharge of duties by that employee,

or for managing, directing or supervising a person who carries out a function referred to in paragraph (a) or (b).

**7. No separate ward accounts to be kept**

A local government is to have regard to the needs of the inhabitants of the district as a whole and is not to —

- (a) keep separate ward accounts; or
- (b) determine expenditure on the basis of revenue from a ward.

*[Regulation 7 amended in Gazette 31 Mar 2005 p. 1053.]*

**8. Bank accounts**

- (1) A local government is to maintain a separate account with a bank or other financial institution for each of the following purposes —
  - (a) money required to be held in the municipal fund (other than money for which an account is to be established under paragraph (c), (d) or (e));
  - (b) money required to be held in the trust fund; and
  - (c) money required to be held in reserve accounts.

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*[(d), (e) deleted]*

- (2) Money related to a purpose set forth in subregulation (1) is to be banked in the account maintained for that purpose.
- (3) Money from different accounts may be placed in a common investment authorized by the Act.

*[Regulation 8 amended in Gazette 20 Jun 1997 p.2838;  
31 Mar 2005 p. 1047-8.]*

**9. Accounting for trading undertakings and major land transactions**

Separate financial records are to be kept for each trading undertaking and each major land transaction.

**10. Receipt of money**

Money received by a local government is to be paid into an account referred to in regulation 8.

**11. Payment of accounts**

- (1) A local government is to develop procedures for the authorization of, and the payment of, accounts to ensure that there is effective security for, and properly authorized use of —
  - (a) cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and
  - (b) petty cash systems.
- (2) A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.
- (3) Payments made by a local government —

- (a) subject to subregulation (4), are not to be made in cash; and
  - (b) are to be made in a manner which allows identification of —
    - (i) the method of payment;
    - (ii) the authority for the payment; and
    - (iii) the identity of the person who authorized the payment.
- (4) Nothing in subregulation (3)(a) prevents a local government from making payments in cash from a petty cash system.  
*[Regulation 11 amended in Gazette 31 Mar 2005 p. 1048.]*

**12. Payments from municipal fund or trust fund**

- (1) A payment may only be made from the municipal fund or the trust fund —
  - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
  - (b) otherwise, if the payment is authorized in advance by a resolution of the council.
- (2) The council must not authorize a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.  
*[Regulation 12 inserted in Gazette 20 June 1997 p.2838.]*

**13. Lists of accounts**

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
  - (a) the payee's name;

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- (b) the amount of the payment;
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
- (a) for each account which requires council authorization in that month —
    - (i) the payee's name;
    - (ii) the amount of the payment; and
    - (iii) sufficient information to identify the transaction;and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

*[(4) repealed]*

*[Regulation 13 inserted in Gazette 20 Jun 1997 p. 2838-9;  
amended in Gazette 31 Mar 2005 p. 1048.]*

**14. Disclosure requirements for operating revenue and expenses**

Operating revenue and expenses are to be disclosed —

- (a) by program in an operating statement; and
- (b) according to nature or type classification in the notes included in or accompanying the annual budget and the annual financial report.

**15. Rounding off figures**

- (1) All figures shown in the annual budget and a financial report (other than a rate in the dollar) may be —

- (a) rounded off to the nearest dollar; or
  - (b) if the total assets shown in the last audited annual financial report of the local government exceed \$10 000 000, rounded off to the nearest \$1 000.
- (2) If the amount to be rounded off under subregulation (1) is \$500 or a lesser amount, that amount may be shown as zero but the original amount, rounded off to the nearest dollar is to be shown in the notes to or accompanying the annual budget or the relevant financial report.
- (3) Where, under this regulation, a local government rounds off any figures —
- (a) the basis of the rounding off is to be —
    - (i) shown in brief in the appropriate column headings in the annual budget and financial report; and
    - (ii) explained fully in the notes to or accompanying the budget or report;and
  - (b) any corresponding comparative amounts in —
    - (i) the annual budget for the previous financial year; or
    - (ii) the financial report for the relevant earlier financial period,as the case requires, are to be rounded off using the same method.

*[Regulation 15 amended in Gazette 20 June 1997 p.2839.]*

**16. Accounting for land under local government's control**

The annual financial report of a local government —

- (a) is not to include as an asset —
  - (i) Crown land that is a public thoroughfare, the responsibility for managing which is vested in the local government; or

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(ii) land that is not owned by the local government but which is under the control or management of the local government (whether that land is Crown land or is owned by another person, or not);

and

(b) is to include as an asset a structure or any other improvement placed by the local government on land referred to in paragraph (a).

**17. Reserve accounts**

- (1) A reserve account is to have a title that clearly identifies the purpose for which the money in the account is set aside.
- (2) In the accounts, annual budget and financial reports of the local government a reserve account is to be referred to —
  - (a) in the information required by regulations 27(g) and 38, by its full title; and
  - (b) otherwise, by its full title or by an abbreviation of that title.

*[Regulation 17 amended in Gazette 20 June 1997 p.2839.]*

**18. Circumstances in which local public notice not required for change of use of money in reserve account — s. 6.11(3)(b)**

A local government is not required to give local public notice of a proposed change of use of money in a reserve account —

- (a) where the money is to be used to meet expenditure authorized by the mayor or president under section 6.8(1)(c); or
- (b) where the total amount to be so used does not exceed \$5 000 in a financial year.

**19. Management of investments**

- (1) A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.



- (2) The control procedures are to enable the identification of —
  - (a) the nature and location of all investments; and
  - (b) the transactions related to each investment.

**19A. Maximum rate of interest on money owing — s. 6.13(3)**

The maximum rate of interest to be imposed under section 6.13(1) is prescribed as 11%.

*[Regulation 19A inserted in Gazette 28 June 1996 p.3169; amended in Gazette 29 June 1999 p.2854.]*

**19B. Calculating interest on money owing**

- (1) Interest on money that remains owing after the date determined in accordance with section 6.13(6) (“**the due date**”) is to be calculated on a simple interest basis for the number of days from the due date until the day before the day on which a payment is received by the local government.
- (2) The principal sum on which interest is calculated for a financial year may include interest accrued but not paid in a previous financial year but is not to include interest accrued in the current financial year.
- (3) If payment is received by the local government during the period from 1 July in a financial year until the annual budget for that financial year is adopted, interest referred to in subregulation (1) for that period is to be at the rate of interest imposed under section 6.13(1) for the previous financial year.
- (4) If under section 6.13 interest is to be imposed on money owing, a request for payment of that money is to include or be accompanied by a statement that interest is to accrue on money that remains owing after the due date and stating —
  - (a) the date from which interest will be imposed; and
  - (b) the rate of interest.

*[Regulation 19B inserted in Gazette 28 June 1996 pp.3169-70.]*

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**20. Circumstances in which local public notice not required for exercise of power to borrow — s. 6.20(2)(a)**

(1) A local government is not required to give local public notice of a proposal to exercise a power to borrow when the power is to be exercised to re-finance a loan or to continue other financial accommodation (whether with the same or another bank or financial institution) except where the re-financing or continuation is a major variation.

(2) In this regulation —

**“major variation”** means a variation in the terms of a loan or other financial accommodation which is —

- (a) a capitalization of interest accruals; or
- (b) an increase in the term of the loan or other financial accommodation;

**“re-finance”** in relation to a loan or other financial accommodation (**“the existing loan”**), means to borrow an amount (**“the new loan”**) which is, at the date of the new loan —

- (a) equal to the principal amount owing on the existing loan; or
- (b) not more than \$5 000 more or less than the principal amount owing on the existing loan,

for the principal purpose of paying out the existing loan or preserving the credit originally provided by the existing loan.

**21. Circumstances in which local public notice not required for change of use of borrowings — s. 6.20(4)(b)**

A local government is not required to give local public notice of a proposed change of use of money borrowed where the amount to be used for a purpose other than the purpose for which it was borrowed —

- (a) does not exceed \$5 000 in a financial year; or

- (b) where the money proposed to be borrowed by the local government is to be used to meet expenditure authorized by the mayor or president under section 6.8(1)(c).

### **Part 3 — Annual budget — s. 6.2**

#### **22. Form of annual budget — s. 6.2(1)**

- (1) The annual budget of a local government is to be in a form that includes —
- (a) an operating statement;
  - (b) a statement of cash flows;
  - [(c) deleted]*
  - (d) a rate setting statement showing details of —
    - (i) all sources and applications of funds that have been taken into account to determine the budget deficiency;
    - (ii) the total amount of the general rates to be imposed; and
    - (iii) any deficit or surplus remaining after the imposition of the general rates;
  - (e) in relation to the rates proposed to be imposed by the local government, the information set forth in regulation 23;
  - (f) in relation to the service charges proposed to be imposed by the local government, the information set forth in regulation 24;
  - (g) in relation to the fees and charges proposed to be imposed by the local government, whether under the Act or under any other written law, the information set forth in regulation 25;
  - (h) in relation to —
    - (i) any discount or other incentive proposed to be granted for early payment of any amount of money;
    - (ii) the proposed waiver or grant of a concession in relation to any amount of money; or

- (iii) the proposed writing off of any amount of money,  
the information set forth in regulation 26; and
  - (i) notes containing the information set forth in regulation 27 and such other supporting notes, tables and other information as the local government considers will assist in the interpretation of the annual budget.
- (2) The financial information disclosed in the annual budget, other than the statement of cash flows, is to be compiled on an accrual accounting basis.

*[Regulation 22 amended in Gazette 20 Jun 1997 p. 2839;  
31 Mar 2005 p. 1048.]*

**23. Rates information**

The annual budget is to include —

- (a) in relation to general rates —
  - (i) the objects of, and reasons for, any differential rates imposed under section 6.33 and any differential minimum payments imposed under section 6.35(6)(c);
  - [(ii) deleted]*
  - (iii) for each general rate —
    - (I) the rate in the dollar;
    - (II) whether the basis for the rate is the gross rental value or the unimproved value of land;
    - (III) an estimate of the number of properties to which the rate will apply;
    - (IV) an estimate of the total rateable values of the properties referred to in Item (III);

- (V) the amount it is estimated will be imposed by way of —
  - (A) the rate;
  - (B) interim rates; and
  - (C) back rates;
- and
- (iv) for each differential general rate, the characteristics which form the basis for the imposition of the rate;
- (b) if a differential general rate or minimum payment differs from the proposed rate or payment set forth in the local public notice given under section 6.36 —
  - (i) details of the rate or payment set forth in the public notice; and
  - (ii) reasons for the difference;
- (c) in relation to each minimum payment —
  - [(i) deleted]*
  - (ii) the amount of the minimum payment;
  - [(iii) and (iv) deleted]*
  - (v) an estimate of the total rateable values of the properties to which the minimum payment is to apply;
  - (vi) an estimate of the total number of properties to which each minimum payment is to apply; and
  - (vii) the amount it is estimated will be imposed by way of each —
    - (I) minimum payment;
    - (II) interim minimum payment; and
    - (III) back minimum payment;
- and
- (d) for each specified area rate —

- (i) the purpose of the rate;
- (ii) the rate in the dollar;
- (iii) a brief description identifying the area within which the rate is to be imposed;
- (iv) whether the basis for the rate is the gross rental value or the unimproved value of land;
- (v) an estimate of the total rateable values of the properties rated on gross rental value or rated on unimproved value, as the case requires;
- (vi) the amount it is estimated will be imposed by way of —
  - (I) the rate;
  - (II) interim rates; and
  - (III) back rates;and
- (vii) how the proceeds of the rate are to be applied, including an estimate of —
  - (I) the amount to be applied;
  - (II) the amount to be set aside in a reserve account; and
  - (III) the amount to be applied from the reserve account.

*[Regulation 23 amended in Gazette 20 June 1997 p.2840.]*

**24. Service charges information**

In relation to each service charge, the annual budget is to include —

- (a) details of the nature of the service for which the service charge is imposed;
- (b) the objects of, and reasons for, the service charge;
- (c) the amount of the service charge;

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- (d) an estimate of the total amount to be imposed by way of the service charge;
- (e) if the service charge is to be imposed on land in a defined part of the district, a brief description identifying the area within which the service charge is to be imposed; and
- (f) details of how the proceeds of the service charge are to be applied, including an estimate of —
  - (i) the amount to be applied;
  - (ii) the amount to be set aside in a reserve account; and
  - (iii) the amount to be applied from the reserve account.

**25. Fees and charges information**

In relation to fees and charges imposed under the Act or any other written law, the annual budget is to include an estimate of the total revenue from the fees or charges from each program.

**26. Discount, incentive, concession, waiver and write-off information**

- (1) The annual budget is to include for each discount or other incentive proposed to be granted for early payment of any money and in respect of each waiver or concession proposed in relation to any money —
  - (a) in respect of a discount —
    - (i) the amount of the discount, or the percentage discount, to be allowed; and
    - (ii) the circumstances in which the discount will be granted;
  - and
  - [(b) deleted]*
  - (c) in relation to a waiver or concession —



- (i) a brief description of the waiver or concession;
  - (ii) a statement of the circumstances in which it will be granted;
  - (iii) details of the persons or class of persons to whom it is available; and
  - (iv) the objects of, and reasons for, the waiver or concession.
- (2) The annual budget is to include, separately in relation to all general rates, each specified area rate, each service charge and all fees and charges imposed under the Act or any other written law an estimate of —
- (a) the total amount of the discounts which may be granted;
  - (b) the total cost to the local government of each incentive scheme;
  - (c) the total cost, or reduction of revenue, to the local government of a waiver or grant of a concession; and
  - (d) the total amount of money to be written off.

*[Regulation 26 amended in Gazette 20 June 1997 p.2840.]*

**27. Budget notes**

The annual budget is to include or be accompanied by notes detailing —

- (a) if the local government is to charge interest for the late payment of a rate or service charge —
  - (i) the rate of interest; and
  - (ii) an estimate of the total amount of revenue from the imposition of the interest;
- (b) if the local government is to charge interest under section 6.13 for the late payment of any amount of money —
  - (i) the rate of interest; and

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- (ii) an estimate of the total amount of revenue from the imposition of the interest;
- (c) the instalment options of the local government under section 6.45 including —
  - (i) the due dates of each instalment under each option;and, where applicable —
  - (ii) the rate of interest;
  - (iii) the additional charge; and
  - (iv) an estimate of the total amount of revenue from the imposition of the interest and additional charge;
- (d) in relation to the disposal of a class of assets —
  - (i) the net book value of that class of assets;
  - (ii) an estimate of the sale price of the class of assets; and
  - (iii) an estimate of the profit or loss on the sale of that class of assets;
- (e) in relation to investment by the local government, the information set forth in regulation 28;
- (f) in relation to the borrowings of the local government, the information set forth in regulation 29;
- (g) in relation to each reserve account, an estimate of —
  - (i) the opening balance brought forward on 1 July;
  - (ii) the amount to be set aside during the financial year;
  - (iii) the amount to be used during the financial year; and
  - (iv) the closing balance at 30 June;
- (h) if all or part of the money in a reserve account is to be used or set aside for a purpose other than the purpose for which the account was established —

- (i) the proposed purpose;
  - (ii) an estimate of the amount to be used or set aside;  
and
  - (iii) the objects of, and reasons for, the change of use  
or purpose;
- (i) separately, in relation to each trading undertaking —
- (i) in the form of an operating statement, projected  
revenue and expenditure; and
  - (ii) such other information as is necessary to provide  
full and complete information on the  
undertaking;
- (j) in relation to each major trading undertaking, all other  
estimated revenue and expenditure which is not included  
in the operating statement referred to in paragraph (i)(i)  
but which has been used in the pricing structure for  
goods or services to be provided by the undertaking;
- (k) separately, in relation to each major land transaction  
(according to nature or type classification) —
- (i) an estimate of revenue and expenditure for the  
financial year;
  - (ii) where the transaction was initially entered into in  
a previous financial year, the estimated assets  
and liabilities at 1 July of the year for which the  
annual budget is prepared; and
  - (iii) such other information as is necessary to provide  
full and complete information on the transaction;
- (l) in relation to fees, expenses or allowances proposed to  
be paid to council members, the mayor or the  
president —
- (i) the nature of the fee, expense or allowance; and
  - (ii) an estimate of the total amount or value of each  
class of fee, expense or allowance;

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- (m) in relation to each program, the type of activities within the program; and
- (n) in relation to depreciation on non-current assets, an estimate of the depreciation for the financial year included in the operating expenditure for each program in the operating statement.

*[(o) deleted]*

*[Regulation 27 amended in Gazette 20 Jun 1997 p. 2840; 31 Mar 2005 p. 1048 and 1053.]*

**28. Investment information**

The notes to the annual budget are to include, in relation to money invested by the local government, an estimate of —

- (a) the amount to be earned from the investment of money held in reserve;
- (b) the amount to be earned from the investment of other money; and
- (c) the total earnings from investments.

**29. Borrowings information**

The notes to the annual budget are to include —

- (a) details of the unspent balance of money borrowed in the previous financial year including —
  - (i) an estimate of the amount brought forward on 1 July;
  - (ii) the purpose for which the money was borrowed;
  - (iii) the year in which the money was borrowed;
  - (iv) an estimate of the amount to be used during the financial year; and
  - (v) an estimate of the amount which will remain unused at 30 June;

- (b) in relation to a principal amount carried forward by way of overdrawings on current account (“**the overdraft**”) from the previous financial year, details of the overdraft including —
  - (i) an estimate of the amount brought forward on 1 July;
  - (ii) the purpose for which the overdraft was established;
  - (iii) the year in which the overdraft was first established;
  - (iv) an estimate of the amount by which the overdraft will be increased or decreased during the financial year; and
  - (v) an estimate of the amount of overdraft which will remain at 30 June;
- (c) where, in the financial year to which the budget relates, it is proposed to apply all or part of any existing borrowings to a purpose other than that for which the money was borrowed, details of —
  - (i) the purpose for which the money was borrowed;
  - (ii) the purpose to which the money is to be applied;
  - (iii) the objects of, and reasons for, the application of the money to that purpose; and
  - (iv) an estimate of the amount to be so applied;
- (d) where, in the financial year to which the budget relates, it is proposed to exercise the power to borrow under section 6.20, details of —
  - (i) the purpose for which the money is to be borrowed;
  - (ii) an estimate of the amount to be borrowed;
  - (iii) the nature of the proposed financial accommodation;
  - (iv) an estimate of the term of the repayment;

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- (v) an estimate of the interest rate and other charges payable;
  - (vi) an estimate of the amount of the borrowings to be used during the financial year; and
  - (vii) an estimate of the amount which will remain unused at 30 June;
- (e) where, in the financial year to which the budget relates, it is proposed to exercise the power to borrow under section 6.20 for the purpose of re-financing an existing borrowing —
- (i) an estimate of the amount to be re-financed;
  - (ii) where the principal sum under the new loan will be different from the principal sum under the existing loan, details of the amount of the difference and of the objects of, and reasons for, the re-financing; and
  - (iii) a brief summary of the changes to the original terms of the borrowing it is expected will result from the re-financing;
- and
- (f) in relation to the repayment of money borrowed, an estimate of —
- (i) the principal liability brought forward on 1 July;
  - (ii) the amount of interest and other charges due to the lender during the financial year;
  - (iii) the amount of the reduction of the principal sum to be made during the financial year;
  - (iv) the principal liability which will remain at 30 June; and
  - (v) the amount to be financed by revenue of the local government, other than fees and charges, derived directly for the purpose of reimbursing the local

government (wholly or partially) for that repayment.

*[Regulation 29 amended in Gazette 31 Mar 2005 p. 1053.]*

**30. Previous financial year figures to be included for comparison**

- (1) In the annual budget —
  - (a) the operating statement for the previous financial year;
  - [(b) deleted]*
  - (c) the rate setting statement for the previous financial year; and
  - (d) the information referred to in regulation 27(g), 27(i)(i), 27(j), 27(k)(i), 27(k)(ii) and 29(f) for the previous financial year,

are to be prepared in a manner that clearly compares the estimates in the annual budget in respect of each statement or piece of information, as the case requires, with the equivalent financial results at 30 June of the previous financial year (“**comparative figures**”).

- (2) If at the time of preparation of the annual budget a financial result referred to in subregulation (1) is not known, an estimate of that result may, if it is disclosed as an estimate, be included in the annual budget.

*[Regulation 30 amended in Gazette 20 June 1997 p.2840.]*

**31. Net current assets at start of financial year to be shown**

- (1) The annual budget is to include the net current assets carried forward from the previous financial year.
- (2) If at the time of preparation of the annual budget the net current assets is not known, an estimate of that figure may, if it is disclosed as an estimate, be included in the annual budget.

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- (3) The annual budget is to include or be accompanied by notes containing —
- (a) a summary explaining the composition of the net current assets; and
  - (b) if the net current assets differs from the figure used in the rate setting statement, a disclosure of the difference and a brief explanation of the reason for the difference.

*[Regulation 31 amended in Gazette 20 June 1997 pp.2840-1.]*

**32. Amounts which may be excluded in calculation of budget deficiency — s. 6.2(3)**

A local government may exclude from the calculation of the budget deficiency —

- (a) money borrowed or to be borrowed, to the extent that it is proposed in the annual budget to remain unspent at the end of the financial year;
- (b) reserves, to the extent that they are proposed in the annual budget to remain unspent at the end of the financial year;
- (c) in relation to a land transaction or trading undertaking, assets and liabilities, to the extent to which they are proposed in the annual budget to remain restricted to the purposes of the land transaction or trading undertaking at the end of the financial year;
- (d) any proposed amounts of depreciation of non-current assets;
- (e) assets from grants or gifts or non-cash revenue or expenditure;
- (f) current liabilities which, by their nature, are restricted, to the extent that they are proposed in the annual budget to remain uncleared at the end of the financial year; and
- (g) any other current assets which, by their nature, are restricted, to the extent that they are proposed in the



annual budget to remain unused at the end of the financial year.

**33. Completion of annual budget**

A copy of the annual budget of a local government is to be submitted to the Executive Director within 30 days of its adoption by the local government.

**33A. Review of budget**

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*\*Absolute majority required.*

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

*[Regulation 33A inserted in Gazette 31 Mar 2005 p. 1048-9.]*

## **Part 4 — Financial reports — s. 6.4**

### **34. Financial activity statement report — s. 6.4**

- (1) A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);
  - (b) budget estimates to the end of the month to which the statement relates;
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification;
  - (b) by program; or
  - (c) by business unit.

- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
- (a) presented to the council —
    - (i) at the next ordinary meeting of the council following the end of the month to which the statement relates; or
    - (ii) if the statement is not prepared in time to present it to the meeting referred to in subparagraph (i), to the next ordinary meeting of the council after that meeting;
- and
- (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS 5, to be used in statements of financial activity for reporting material variances.

- (6) In this regulation —
- “committed assets”** means revenue unspent but set aside under the annual budget for a specific purpose;

**“restricted assets”** has the same meaning as in AAS 27.

*[Regulation 34 inserted in Gazette 31 Mar 2005 p. 1049-50.]*

*[35. Repealed in Gazette 31 Mar 2005 p. 1050.]*

**36. Form of annual financial report — s. 6.4(2)**

- (1) The annual financial report is to include —
- (a) a statement setting out all movements of money to and from reserve accounts which has not been included in the operating statement but which has been included in the rate setting statement;
  - (b) if the net current assets carried forward from the previous financial year for the purpose of the budget of the financial year to which the report relates is different

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from the net current assets shown in the audited annual financial report for the previous financial year, the amount of that difference;

*[(c) and (d) deleted]*

- (e) in relation to the disposal of a class of assets —
  - (i) the net book value of that class of assets;
  - (ii) the sale price of that class of assets; and
  - (iii) the profit or loss on the sale of that class of assets;

and

- (f) notes or statements containing the information set forth in regulations 37 to 50.

(2) The annual financial report is to include —

- (a) the statement included in the annual budget to which the report relates under regulation 22(1)(d); and
- (b) adjacent to the end-of-year figures in the operating statement (required by AAS 27) and for the items referred to in the Table to this subregulation, the original budget estimates for those items for the financial year.

**Table**

Regulations 36(1)(a), 36(1)(e), 38(1)(b), 38(1)(c), 38(1)(e), 39(a), 39(b)(v), 39(d)(iv), 39(e)(vi), 39(e)(vii), 40(d), 40(e), 42(2), 43(a)(ii), 43(b)(ii), 43(c)(iv), 44(b), 45(a)(i), 45(b), 46(a), 48(d)(i), 48(d)(vii), 48(f)(ii)-(v) and 49.
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*[Regulation 36 amended in Gazette 20 Jun 1997 p. 2842; 19 Jun 1998 p. 3282; 31 Mar 2005 p. 1050-1.]*

**37. Trust fund information**

In relation to the trust fund, the annual financial report is to include, separately for each class of trust, a statement of —

- (a) the amounts brought forward on 1 July;
- (b) the amounts received during the financial year;

- (c) the purpose for which the money was held or received;
- (d) the amounts paid out during the financial year; and
- (e) the closing balance at 30 June.

**38. Reserve account information**

- (1) In relation to each reserve account, the annual financial report is to include details of —
  - (a) the purpose for which the money in the account is set aside;
  - (b) the amount set aside during the financial year;
  - (c) the amount used during the financial year;
  - (d) the opening balance brought forward on 1 July;
  - (e) the closing balance at 30 June;
  - (f) if the money held in a financial institution or institutions is insufficient to match the corresponding asset account in the statement of financial position —
    - (i) the extent of the insufficiency;
    - (ii) the reason for the insufficiency; and
    - (iii) when the insufficiency is likely to be made up;
  - (g) when the local government anticipates the money in the account will be used; and
  - (h) if the purpose of the account was changed or if money in the account was used for another purpose —
    - (i) the purpose for which the money was used;
    - (ii) the amount changed or used; and
    - (iii) the objects of, and reasons for, the change or use.
- (2) In relation to an asset re-valuation reserve established in accordance with AAS 27 the annual financial report is not to include the details set forth in subregulation (1).

**39. Rating information**

The annual financial report is to include —

- (a) the total revenue from all general rates;
  - (b) for each general rate —
    - (i) the rate in the dollar;
    - (ii) whether the basis for the rate was the gross rental value or the unimproved value of land;
    - (iii) the number of properties to which the rate was applied;
    - (iv) the total rateable values of the properties referred to in subparagraph (iii);
    - (v) the amount of revenue from —
      - (I) the rate;
      - (II) interim rates; and
      - (III) back rates;
  - (c) for each differential general rate, the characteristics which formed the basis for the imposition of the rate;
  - (d) in relation to each minimum payment —
    - (i) the amount of the minimum payment;
    - (ii) the total rateable values of the properties to which the minimum payment applied;
    - (iii) the total number of properties to which the minimum payment applied; and
    - (iv) the amount of revenue from —
      - (I) the minimum payment;
      - (II) interim minimum payments; and
      - (III) back minimum payments;
- and
- (e) for each specified area rate —
    - (i) the purpose of the rate;

- (ii) a brief description identifying the area within which the rate was imposed;
- (iii) the rate in the dollar;
- (iv) whether the basis for the rate was the gross rental value or the unimproved value of land;
- (v) the total rateable values of the properties referred to in subparagraph (iv);
- (vi) the amount of revenue from —
  - (I) the rate;
  - (II) interim rates; and
  - (III) back rates;and
- (vii) how the proceeds of the rate were applied including —
  - (I) the amount applied;
  - (II) the amount set aside in a reserve account; and
  - (III) the application of money in the reserve account.

**40. Information about service charges**

In relation to each service charge, the annual financial report is to include details of —

- (a) the nature of the service for which the service charge was imposed;
- (b) if the service charge was imposed on land in a defined part of the district, a brief description identifying the area within which the service charge was imposed;
- (c) the amount of each service charge;
- (d) the total amount of revenue from the service charge; and
- (e) how the proceeds of the service charge were applied including —

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- (i) the amount applied;
- (ii) the amount set aside in a reserve account; and
- (iii) the amount applied from the reserve account.

**41. Information about fees and charges**

In relation to each program in respect of which fees or charges were imposed (whether under the Act or any other written law), the annual financial report is to include details of the total revenue received from the fees and charges from that program.

*[Regulation 41 inserted in Gazette 20 June 1997 p.2842.]*

**42. Information about discounts, incentives, concessions and write-offs**

- (1) The annual financial report is to include for each discount or other incentive granted for early payment of any money and in respect of each waiver or concession in relation to any money —
  - (a) in respect of a discount —
    - (i) the amount of the discount, or the percentage discount, allowed; and
    - (ii) the circumstances in which the discount was granted;
  - (b) in respect of an incentive other than a discount —
    - (i) a brief description of the incentive scheme; and
    - (ii) a statement of how that incentive was claimed;and
  - (c) in relation to a waiver or concession —
    - (i) a brief description of the waiver or concession;
    - (ii) a statement of the circumstances in which it was granted;
    - (iii) details of the persons or class of persons to whom it was available; and



- (iv) the objects of, and reasons for, the waiver or concession.
- (2) The annual financial report is to include, separately in relation to all general rates, each specified area rate, each service charge and all fees and charges imposed under the Act or any other written law details of —
  - (a) the total amount of the discounts granted;
  - (b) the total cost to the local government of each incentive scheme;
  - (c) the total cost, or reduction of revenue, to the local government of the waiver or grant of a concession; and
  - (d) the total amount of money written off.

**43. Information about interest payments and additional charges**

The annual financial report is to include in relation to —

- (a) interest charged for the late payment of a rate or service charge —
    - (i) the rate of interest; and
    - (ii) the amount of revenue from the imposition of the interest;
  - (b) interest under section 6.13 for the late payment of any amount of money —
    - (i) the rate of interest; and
    - (ii) the amount of revenue from the imposition of the interest;
- and
- (c) the instalment options of the local government under section 6.45 —
    - (i) a brief description of the options;
    - (ii) the rate of interest;
    - (iii) the additional charge; and

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- (iv) the total amount of revenue from the imposition of the interest and additional charge.

**44. Information about fees etc. to council members**

In relation to fees, expenses or allowances paid to council members, the mayor or the president the annual financial report is to include —

- (a) the nature of the fee, expense or allowance; and
- (b) the total amount or value of each class of fee, expense or allowance.

**45. Trading undertakings information**

The annual financial report is to include —

- (a) separately, in relation to each trading undertaking —
    - (i) an operating statement;
    - (ii) a statement of financial position; and
    - (iii) such other information as is necessary to provide full and complete information on the undertaking;
- and
- (b) in relation to each major trading undertaking, in addition to the information required by paragraph (a), a statement setting out all other revenue and expenditure which is not included in the operating statement referred to in paragraph (a)(i) but which has been used in the pricing structure for goods or services to be provided by the undertaking.

*[Regulation 45 amended in Gazette 31 Mar 2005 p. 1053.]*

**46. Major land transactions information**

The annual financial report is to include, separately in relation to each major land transaction (according to nature or type classification) —

- (a) all income and expenditure;
- (b) details of assets and liabilities at 30 June;
- (c) such other information as is necessary to provide full and complete information on the transaction; and
- (d) if the transaction is to span more than one financial year, a brief statement showing the cash flows expected during the term of the transaction or the period covered by the plan for principal activities, whichever is the lesser.

**47. Information on completion of major land transactions**

When major land transactions which have spanned more than one financial year are completed during a financial year the annual financial report for that financial year is to —

- (a) disclose, separately in relation to each such transaction —
    - (i) details of the total income and expenditure for the transaction from the date of commencement to the date of completion;
    - (ii) details of the amount or value of any surplus of money or assets distributed to the local government or a person other than the local government; and
    - (iii) the amount or value of any loss and the resources used to cover the loss;
- and
- (b) include —
    - (i) a comparison of the outcomes over the life of each transaction with expected outcomes in the business plan prepared for the transaction; and
    - (ii) an explanation of the benefits of each transaction to the local government and the community.

**48. Information about borrowings**

The annual financial report is to include —

- (a) details of the unspent balance of money borrowed in a previous financial year including —
  - (i) the amount brought forward on 1 July;
  - (ii) the purpose for which the money was borrowed;
  - (iii) the year in which the money was borrowed;
  - (iv) the amount expended during the financial year; and
  - (v) the amount remaining unspent at 30 June;
- (b) in relation to a principal amount carried forward by way of overdrawings on current account (“**the overdraft**”) from the previous financial year, details of the overdraft including —
  - (i) the amount brought forward on 1 July;
  - (ii) the purpose for which the overdraft was established;
  - (iii) the year in which the overdraft was first established;
  - (iv) the amount by which the overdraft was increased or decreased during the financial year; and
  - (v) the amount of overdraft remaining at 30 June;
- (c) where, in the financial year to which the annual financial report relates, all or part of any existing borrowings were applied to a purpose other than that for which the money was borrowed, details of —
  - (i) the amount so applied;
  - (ii) the purpose for which the money was borrowed;
  - (iii) the purpose to which the money was applied; and
  - (iv) the objects of, and reasons for, the application of the money to that purpose;

- (d) where, in the financial year to which the budget relates, the power to borrow under section 6.20 was exercised, details of —
- (i) the amount borrowed;
  - (ii) the purpose for which the money was borrowed;
  - (iii) the person from whom the money was borrowed;
  - (iv) the nature of the financial accommodation;
  - (v) the term of the repayment;
  - (vi) the interest and other charges payable;
  - (vii) the amount of the borrowings used during the financial year; and
  - (viii) the amount remaining unused at 30 June;
- (e) where, in the financial year to which the annual financial report relates, the power to borrow under section 6.20 was exercised for the purpose of re-financing existing borrowings, in lieu of the details set forth in paragraph (d), details of —
- (i) the amount re-financed;
  - (ii) the person from whom the money was borrowed;
  - (iii) where the principal sum under the new loan will be different from the principal sum under the existing loan, details of the amount of the difference and of the objects of, and reasons for, the re-financing; and
  - (iv) the changes to the original terms of the borrowing resulting from the re-financing;
- and
- (f) in relation to the repayment of money borrowed, details, by program, of —
- (i) the unpaid principal sum brought forward on 1 July;

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- (ii) the total interest and other charges incurred during the financial year;
- (iii) the total expense incurred in the reduction of the principal sum during the financial year;
- (iv) the principal liability remaining at 30 June; and
- (v) the amount funded other than by revenue from general purpose grants, rates, service charges, fees or charges.

*[Regulation 48 amended in Gazette 31 Mar 2005 p. 1051.]*

**49. Investment information**

The annual financial report is to include, in relation to money invested, details of —

- (a) the amount earned from the investment of money held in reserve;
- (b) the amount earned from the investment of other money; and
- (c) the total earnings from investments.

**50. Financial information by ratio**

- (1) The annual financial report is to include, for the financial year covered by the annual financial report and the 2 preceding financial years —
  - (a) the current ratio;
  - (b) the debt ratio;
  - (c) the debt service ratio;
  - (d) the rate coverage ratio;
  - (e) the outstanding rates ratio;
  - (f) the gross debt to revenue ratio;
  - (g) the untied cash to trade creditors ratio; and
  - (h) the gross debt to economically realisable assets ratio.

(1a) The ratios referred to in subregulation (1) may also be expressed as percentages or factors of one.

(2) In this regulation —

**“available operating revenue”** means the operating revenue —

- (a) plus any contributions towards the repayment of money borrowed which have not been included in the operating revenue; and
- (b) minus specific purpose grants, contributions and donations of a capital nature;

**“current assets”** means the total current assets as shown in the statement of financial position;

**“current liabilities”** means the total current liabilities as shown in the statement of financial position;

**“current ratio”** means the ratio determined as follows —

$$\frac{\text{(current assets minus restricted assets)}}{\text{(current liabilities minus liabilities associated with restricted assets)}}$$

**“debt ratio”** means the ratio determined as follows —

$$\frac{\text{total liabilities}}{\text{total assets;}}$$

**“debt service ratio”** means the ratio determined as follows —

$$\frac{\text{debt service cost}}{\text{available operating revenue;}}$$

**“debt service cost”** means all principal and interest expenses for borrowings under section 6.20;

**“economically realisable assets”** means total assets other than infrastructure assets;

**“gross debt”** includes all borrowings under section 6.20 and all utilised overdrafts;

**“gross debt to economically realisable assets ratio”** means the ratio determined as follows —

$$\frac{\text{gross debt}}{\text{economically realisable assets}} ;$$

“**gross debt to revenue ratio**” means the ratio determined as follows —

$$\frac{\text{gross debt}}{\text{total revenue}} ;$$

“**infrastructure assets**” means all tangible assets of economic value that are not economically realisable, and includes roads, bridges, drains and recreational facilities;

“**net rate revenue**” means the revenue from all rates and money paid in lieu of rates on non-rateable land —

- (a) plus interest for late payment, and interest and additional charges on instalments;
- (b) minus discounts and concessions granted, and money written off;

“**outstanding rates ratio**” means the ratio determined as follows —

$$\frac{\text{rates outstanding}}{\text{rates collectable}} ;$$

“**rate coverage ratio**” means the ratio determined as follows —

$$\frac{\text{net rate revenue}}{\text{operating revenue}} ;$$

“**rates collectable**” means the amount of —

- (a) all rates, interim rates, back rates, interim minimum payments, back minimum payments;
- (b) interest and additional charges payable on the rates and payments referred to in paragraph (a); and
- (c) arrears brought forward from a previous financial year of the amounts referred to in paragraphs (a) and (b);

“**rates outstanding**” means unpaid rates collectable;

“**restricted assets**” has the same meaning as in AAS 27;



**“total assets”** means all current and non-current assets as shown in the statement of financial position;

**“total liabilities”** means all current and non-current liabilities as shown in the statement of financial position.

**“total revenue”** means the total operating revenue excluding all specific purpose grants;

**“untied cash to unpaid trade creditors ratio”** means the ratio determined as follows —

$$\frac{\text{untied cash}}{\text{unpaid trade creditors}} .$$

*[Regulation 50 amended in Gazette 20 Jun 1997 p. 2842;  
31 Mar 2005 p. 1051-2.]*

**51. Completion of financial report**

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Executive Director within 30 days of the receipt by the CEO of the auditor’s report on that financial report.

*[Regulation 51 amended in Gazette 18 June 1999 p.2639.]*

## **Part 5 — Rates and service charges**

**52. Minimum payment — maximum percentage — s. 6.35(4)**

The percentage prescribed for the purposes of section 6.35(4) is 50%.

**53. Minimum payment — amount of general minimum — s. 6.35(4)**

The amount prescribed for the purposes of section 6.35(4) is \$200.

**54. Service charge — prescribed services — s. 6.38(1)**

For the purposes of section 6.38(1), the services for which a local government may impose a service charge are the provision of —

- (a) television and radio rebroadcasting;
- (b) volunteer bush fire brigades;
- (c) underground electricity;
- (d) property surveillance and security; and
- (e) water.

*[Regulation 54 amended in Gazette 20 June 1997 pp.2842-3; 19 June 1998 p.3282; 18 June 1999 p.2639; 16 June 2000 p.2951.]*

**55. Form of rate record — s. 6.39(1)**

The rate record of a local government is to —

- (a) include particulars of —
  - (i) all rateable land in its district; and
  - (ii) all land in its district which is not rateable land but on which service charges are imposed;

and

- (b) be in a form that sets out —
  - (i) the full name and postal address of the owner of the land;
  - (ii) where a service charge is to be imposed on an occupier of land, the full name and postal address of the occupier of the land;
  - (iii) a description of the land and its location;
  - (iv) the valuation to be used for rating purposes;
  - (v) where, under Schedule 6.1 of the Act a valuation is to be phased in —
    - (I) the former valuation of the land; and
    - (II) the new valuation of the land;
  - (vi) if differential general rates are imposed, the characteristics of the land upon which those rates are based;
  - (vii) if a minimum payment is imposed, the amount of the minimum payment;
  - (viii) if a specified area rate is imposed, the purpose for which it is imposed;
  - (ix) if a service charge is imposed, the purpose for which it is imposed and details as to whether the service charge is imposed on the owner or occupier of the land; and
  - (x) full details of —
    - (I) the amount of the rates or service charges imposed on the land;
    - (II) any discount, waiver, concession, interest or additional charge applicable to the rates or service charges;
    - (III) amounts received in respect of the rates or service charges on the land;

- (IV) any amount written off in respect of the rates or service charges on the land; and
- (V) the balance of the rates or service charges owing on the land.

**56. Contents of rate notice — s. 6.41**

- (1) A rate notice may include more than one property where those properties are in common ownership or occupation, as the case requires, if details in relation to each property are shown separately.
- (2) Where the same person is responsible for both the rates and service charges on land the rate notice for that land may include both rates and service charges if the detail of each rate and each service charge is shown separately.
- (3) A rate notice for land is to include —
  - (a) the date the notice was issued;
  - (b) in relation to the land the subject of the notice —
    - (i) a description of the land; and
    - (ii) unless the rate notice is for a service charge only, the valuation of the land recorded in the rate record;
  - (c) details (including the amount and, where applicable, the rate in the dollar) of every rate and service charge imposed on the land;
  - (d) where a service charge is imposed on the land, the purpose, as specified in regulation 54, for which the service charge is imposed;
  - (e) where a differential general rate is imposed on the land details of —
    - (i) the rate imposed; and
    - (ii) the characteristics of the land upon which the rate is based;

- (f) where a specified area rate is imposed on the land —
  - (i) details of the rate imposed; and
  - (ii) the name of the rate, which must reflect the purpose for which the rate is imposed;
- (g) where a minimum payment is imposed on the land, the amount of that minimum payment;
- (h) brief details of the instalment options of the local government under section 6.45 and —
  - (i) the date for payment of each instalment under each option;
  - (ii) the amount payable for each instalment of each option; and
  - (iii) the total amount payable under each option;
- [(i) deleted]*
- (j) if a rate or service charge (or any part of a rate or service charge) remains unpaid from the previous financial year the amount of those arrears;
- (k) the date the rates or service charges become due and payable;
- (l) the place appointed for the receipt of rates or service charges and the hours during which payment may be made;
- (m) where the rate is the result of the amendment of the rate record for a preceding year under section 6.39(2)(b), in addition to the details specified in this subregulation, equivalent details for that year; and
- (n) a brief summary of the objection and review rights under Subdivision 7 of Part 6 of the Act and under the *Valuation of Land Act 1978*.

- (4) The following information is to accompany or be included in the rate notice —
- (a) a brief statement of the objects and reasons for —
    - (i) any differential rates imposed by the local government under section 6.33;
    - (ii) any differential minimum payments imposed by the local government under section 6.35(6)(c); and
    - (iii) any service charges imposed by the local government;
  - (b) if a differential general rate or minimum payment differs from the proposed rate or payment set forth in the local public notice given under section 6.36, reasons for the difference;
  - (c) a statement that under section 6.49 an agreement as to the payment of a rate or service charge may be made with the local government;
  - (d) if interest is to be imposed on unpaid rates and service charges —
    - (i) the circumstances in which interest will be imposed; and
    - (ii) the rate of interest;
  - (e) if interest is accruing on unpaid rates or service charges, a statement that interest continues to accrue for each day until arrears are paid;
  - (f) any discount or other incentive available for early payment, a brief description of the discount or incentive scheme and a brief statement of how that discount or incentive may be claimed;
  - (g) a brief summary of —
    - (i) options for payment and entitlements under the *Rates and Charges (Rebates and Deferments) Act 1992*; and

- (ii) any concession available under section 6.47 and the circumstances in which it is available;
- (h) a brief statement of the consequences of default in payment of rates and service charges; and
- (i) a brief statement advising that payment of a rate or service charge on any land may not be made by instalments if at the date for payment of the first instalment any part of a rate or service charge imposed on that land in a previous financial year (or interest accrued thereon at the date of issue of the rate notice) remains unpaid.

*[(j) deleted]*

*[Regulation 56 amended in Gazette 20 Jun 1997 p. 2843; 30 Dec 2004 p. 7015; 31 Mar 2005 p. 1052.]*

**57. Contents of reminder notice for instalment payments — s. 6.41**

- (1) A notice for payment of an instalment under section 6.41(2)(b) is to include —
  - (a) the information required by regulation 56(3)(a), 56(3)(b) and 56(3)(l);
  - (b) the balance payable for the current financial year;
  - (c) the amount of the instalment due;
  - (d) the due date of the instalment;
  - (e) where a previously overdue instalment is overdue, the amount that is overdue and the amount of any interest payable; and
  - (f) details of the amount of —
    - (i) any interest accrued; and
    - (ii) any waiver or other concession allowed, since the previous notice issued in relation to the relevant rate or service charge.

- (2) The information required by regulation 56(4)(c), 56(4)(d) and 56(4)(h) is to accompany or be included in the notice under subregulation (1).

**58. Instalments not available if payment in arrears**

Payment of a rate or service charge on any land may not be made by instalments if, at the date for payment of the first instalment, any part of a rate or service charge imposed on that land in a previous financial year (or interest accrued thereon at the date of issue of the rate notice) remains unpaid.

**59. Instalments not available for small amounts — s. 6.45(4)(b)**

Payment may not be made by instalments if the total amount shown in the rate notice as being payable to the local government for rates, service charges or minimum payments, other than amounts remaining unpaid from a previous financial year, is less than \$200.

*[Regulation 59 amended in Gazette 20 June 1997 p.2843.]*

**60. Manner of election to pay by instalments**

For the purposes of section 6.45 an election to pay by instalments is made (whether a person indicates to the local government that payment will be made by instalments, or not) if, before the close of business on the due date of the first instalment under an option specified in the rate notice, the local government receives payment of the amount set forth in the rate notice as being payable for that instalment.

*[Regulation 60 amended in Gazette 20 June 1997 p.2843.]*

**61. Additional circumstances when payments may be made by instalments**

Where a local government imposes rates after amending the rate record under section 6.39(2)(b) payment of the total amount of the rates may be made by the method of payment by instalments



set forth in the local government's annual budget for the financial year in which the rates are imposed.

**62. Instalments for interim rating**

- (1) Section 6.50(1) and (2) are to be applied to a rate notice given after a re-assessment of rates under section 6.40(**“interim notice”**).
- (2) If —
  - (a) the person to whom an interim notice is given elects to make payment by instalments pursuant to section 6.45(2)(b); and
  - (b) the period between the payment of the initial instalment and the due date of the next instalment is less than 2 months,

the initial instalment is deemed to have been paid on the due date of the previous instalment as set forth in the local government's annual budget.

**63. Sale of property — effect on payment by instalment**

If, after the date for making an election to pay by instalments in a financial year, land is sold or otherwise disposed of, the rates and service charges due on the land for that financial year are payable to the local government by a single payment.

**64. Due dates of instalments**

- (1) The due date for payment of the first instalment is to be the date a rate or service charge is due and payable if the payment is to be by a single payment.
- (2) When adopting its annual budget the local government is to determine, in accordance with the Act, the due date for payment of instalments after the first instalment.
- (3) In respect of the 4 instalment option referred to in section 6.45(1)(a), if the local government does not determine

the due date for payment of instalments after the first instalment in accordance with subregulation (2) the due date of each of those instalments is at intervals of 3 months from the due date of the first instalment.

**65. Payments of instalments due on public holidays**

When the due date for payment of an instalment falls on a weekend or public holiday, payment of that instalment is to be received by the local government before the close of business on the first working day after the due date.

**66. Revocation of instalment option**

- (1) Subject to subregulation (2), where an election has been made to pay a rate or service charge by instalments, payment may continue to be made by instalments notwithstanding that an instalment (other than the first instalment) remains unpaid after it is due and payable.
- (2) If an instalment remains unpaid after the day on which the next instalment becomes due and payable, the local government may revoke the ratepayer's right to pay by instalments.
- (3) Where the right to pay by instalments is revoked under subregulation (2) —
  - (a) the unpaid rate becomes due and payable on the day after the day of the revocation, or such later day as the local government decides; and
  - (b) the local government must, in writing, immediately notify the ratepayer of the revocation and give details of —
    - (i) the amount of the unpaid rate;
    - (ii) the due date for payment of the unpaid rate;
    - (iii) any interest accruing on the unpaid rate, or which will accrue if payment is not made by that date; and

- (iv) any right to impose interest on the cost of proceedings to recover any unpaid rate.

*[(4) repealed]*

- (5) In this regulation —

**“unpaid rate”** means the amount of the rate or service charge which is unpaid on the date of the revocation under subregulation (2) including —

- (a) any additional charge imposed under section 6.45(3) to the extent that it relates to instalments which were due before the date of the revocation; and
- (b) any interest imposed under section 6.51 on instalments which were overdue at the date of the revocation,

but not including any additional charge imposed under section 6.45(3) to the extent that it relates to instalments which, but for the revocation, would have become due after the date of the revocation.

*[Regulation 66 inserted in Gazette 20 Jun 1997 p. 2844; amended in Gazette 31 Mar 2005 p. 1052.]*

**67. Additional charge for payment by instalments**

For the purpose of determining the additional charge to be imposed where payment of a rate or service charge is made by instalments, the local government is to —

- (a) have regard to the additional costs of administration; and
- (b) consider the additional charge as a full or partial reimbursement of those costs and not a charge for the purpose of making a profit.

**68. Maximum interest component in instalments — s. 6.45(4)(e)**

The maximum rate of interest to be imposed under section 6.45(3) is prescribed as 5.5%.

*[Regulation 68 amended in Gazette 18 June 1999 p.2639.]*

**69. Calculating interest for instalments**

Interest under section 6.45(3) is to be calculated on a simple interest basis by applying the rate of interest imposed by the local government to the amount of each instalment for the period between the due date of the first instalment and the due date of each subsequent instalment.

**69A. Circumstances where concessions under section 6.47 may not be granted — s. 6.48**

A local government is not to exercise a power to grant a concession in relation to a rate or service charge under section 6.47 of the Act in circumstances where the concession is based on whether or not, or the extent to which, the land in respect of which the rate or service charge is imposed is occupied by a person who owns the land.

*[Regulation 69A inserted in Gazette 7 Jan 2005 p. 72.]*

**70. Maximum rate of interest on overdue rates and service charges — s. 6.51(2)**

The maximum rate of interest to be imposed under section 6.51(1) is prescribed as 11%.

*[Regulation 70 amended in Gazette 18 June 1999 p.2640.]*

**71. Calculating interest on overdue rates and service charges**

- (1) Interest on rates and service charges, and the costs of any proceedings to recover such charges, that remain unpaid after the date of becoming due and payable (“**the due date**”) is to be calculated on a simple interest basis for the number of days from the due date until the day before the day on which a payment is received by the local government.
- (2) The principal sum on which interest is calculated for a financial year may include interest accrued but not paid in a previous financial year but is not to include interest accrued in the current financial year.

- (3) If payment is received by the local government during the period from 1 July in a financial year until the annual budget for that financial year is adopted, interest referred to in subregulation (1) for that period is to be at the rate of interest imposed under section 6.51(1) for the previous financial year.

*[Regulation 71 amended in Gazette 31 Mar 2005 p. 1052.]*

**72. Form of notification of local government taking possession of land — s. 6.64(2)**

For the purposes of section 6.64(2) the notification to be given by a local government on taking possession of land under that section is to be in the form of Form 2.

**73. Form of notice to be affixed to land when local government takes possession of land — s. 6.64(2)**

For the purposes of section 6.64(2) the notice to be affixed on land by a local government on taking possession of land under that section is to be in the form of Form 3.

**74. Exercise of power of sale of land for non-payment of rates etc. — s. 6.68(3)**

For the purposes of Item 1(2)(e) of Schedule 6.3 of the Act a notice requiring payment of outstanding rates and service charges is to be in the form of Form 4.

**75. Statewide public notice of exercise of power of sale of land for non-payment of rates etc. — s. 6.68(3) & Sch. 6.3 item 2(1)(a)**

For the purposes of Item 2(1)(a) of Schedule 6.3 of the Act a Statewide public notice of a sale of land is to be in the form of Form 5.

**76. Payment of rates etc. to stay sale of land for non-payment**

- (1) As soon as practicable after the payment in accordance with section 6.69 of outstanding rates, service charges, costs and

**r. 77**

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expenses on any land the local government is to deliver to the Registrar of Titles or the Registrar of Deeds, as the case requires, a certificate signed and dated by the CEO certifying that all outstanding rates, service charges, costs and expenses have been paid.

- (2) Upon receipt of the certificate referred to in subregulation (1) the Registrar of Titles or the Registrar of Deeds is to endorse a memorandum that the land has ceased to be bound by the memorial.

**77. Procedure prior to application for revestment of land in Crown for non-payment of rates etc.**

- (1) Before making an application under section 6.74 for the revestment of any land in the Crown a local government is to —
  - (a) give notice of its intention to do so if the rates, service charges, costs and expenses are not paid by the date specified in the notice (being a date not less than 30 days from the date of service of the notice) to —
    - (i) the owner or owners of the land, sent to the last known address of the owner or owners; and
    - (ii) all persons who are noted on the certificate of title to the land as having an interest in the land whether by way of encumbrance or otherwise, sent to the last known address of those persons;and
  - (b) cause a copy of the notice of intent to be published in the *Government Gazette*.
- (2) A notice of intent under subregulation (1) is to contain a statement that the person to whom the notice is issued may, within 30 days of the date of the notice, lodge an objection to the revestment.
- (3) The local government is to consider all objections received to the revestment under this regulation.

**78. Revestment of land in Crown for non-payment of rates etc. — s. 6.74 & Sch. 6.3 item 8(6)**

- (1) For the purposes of section 6.74(1), an application by a local government to have land revested in the Crown is to be in the form of Form 6.
- (2) For the purposes of section 6.74(2), the grant by the Minister of an application by a local government to have land revested in the Crown is to be in the form of Form 7.

*[Part 6 omitted under the Reprints Act 1984 s. 7(4)(g).]*

Schedule 1

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**Schedule 1**

[reg. 3]

**Part 1 — Local Government Program Titles**

<b>Column 1 Program Titles</b>	<b>Column 2 Sub-Programs Included Within the Program</b>
Governance	Members of council Governance — general
General purpose funding	Rates Other general purpose funding
Law, order, public safety	Fire prevention Animal control Other law, order, public safety
Health	Maternal and infant health Preventive services <ul style="list-style-type: none"><li>— Immunisation</li><li>— Meat inspection</li><li>— Administration and inspection</li><li>— Pest control</li><li>— Other</li></ul> Other health
Education and Welfare	Pre-school Other education Care of families and children Aged and disabled <ul style="list-style-type: none"><li>— Senior citizens centres</li><li>— Meals on wheels</li></ul> Other welfare
Housing	Staff housing Other housing
Community amenities	Sanitation <ul style="list-style-type: none"><li>— Household refuse</li><li>— Other</li></ul> Sewerage Urban stormwater drainage Protection of environment Town planning and regional development Other community amenities



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<b>Column 1</b>	<b>Column 2</b>
Recreation and culture	Public halls, Civic Centre Swimming areas and beaches Other recreation and sport Television and radio re-broadcasting Libraries Other culture
Transport	Streets, roads, bridges, depots — Construction (not capitalised) — Maintenance Road plant purchase (if not capitalised) Parking facilities Traffic control Aerodromes Water transport facilities
Economic services	Rural services Tourism and area promotion Building control Saleyards and markets Plant nursery Other economic services
Other property and services	Private works Public works overheads Plant operation Salaries and wages Unclassified Town Planning Schemes

**Part 2 — Nature or Type of Classifications**

**Revenue**

Rates  
Grants and subsidies  
Contributions, reimbursements and donations  
Profit on asset disposals  
Service charges  
Fees and charges  
Interest earnings  
Other revenue

**Schedule 1**

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**Expenditure**

Employee costs  
Materials and contracts  
Utilities (gas, electricity, water etc.)  
Depreciation on non-current assets  
Loss on asset disposal  
Interest expenses  
Insurance expenses  
Other expenditure

*[Schedule 1 amended in Gazette 20 Jun 1997 p. 2844-5; 31 Mar 2005  
p. 1052.]*

**Schedule 2**

**Form 1**

[reg. 51]

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

**Statement by CEO**

The attached financial report of the <sup>(1)</sup> Shire/Town/City of <sup>(2)</sup> ..... being the annual financial report and supporting notes and other information for the financial year ended 30 June <sup>(3)</sup> ..... are in my opinion properly drawn up to present fairly the financial position of the <sup>(1)</sup> Shire/Town/City of <sup>(2)</sup> ..... at 30 June <sup>(3)</sup> ..... and the results of the operations for the financial year then ended in accordance with the *Australian Accounting Standards* (except to the extent that these have been varied in the Statement of Accounting Policies required by Australian Accounting Standard AAS 6 "Accounting Policies" and the accompanying notes to the annual financial report) and comply with the provisions of the *Local Government Act 1995* and the regulations under that Act.

Signed on the <sup>(4)</sup> ..... day of ....., 19 .....

.....  
CEO

.....  
Name of CEO

- (1) delete the one that does not apply
- (2) insert name of local government
- (3) insert year
- (4) insert date

**Schedule 2**

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**Form 2**

[reg. 72]

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

**Notification of taking possession of land under section 6.64 of the *Local Government Act 1995***

TO: <sup>(1)</sup> .....

Notice is hereby given that the sum of \$ <sup>(2)</sup> ..... having been unpaid to the  
<sup>(3)</sup> Shire/Town/City of <sup>(4)</sup> ..... for a period of 3 years for  
<sup>(3)</sup> rates/service charges in respect of the land situated at <sup>(5)</sup> .....

.....  
and being <sup>(6)</sup> ..... the local government has taken  
possession of the land pursuant to section 6.64 of the *Local Government  
Act 1995*, and in accordance with that section intends to —

- <sup>(3)</sup> (a) lease the land;
- <sup>(3)</sup> (b) sell the land;
- <sup>(3)</sup> (c) cause the land to be transferred to the Crown;
- <sup>(3)</sup> (d) cause the land to be transferred to the local government.

Signed for and on behalf of the <sup>(3)</sup> Shire/Town/City of <sup>(4)</sup> .....  
this <sup>(7)</sup> ..... day of ....., 19 .....

.....  
CEO

- (1) insert name of owner of land or “owner of (5)”
- (2) insert amount
- (3) delete the one that does not apply
- (4) insert name of local government
- (5) insert address or other details sufficient to identify land
- (6) insert title particulars of land
- (7) insert date

Form 3

[reg. 73]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notice to be affixed on land on taking possession under section 6.64 of the Local Government Act 1995

TO: (1) .....
The (2) Shire/Town/City of (3) ..... has taken possession of this land situate at (4) ..... and being (5) .....

in accordance with section 6.64 of the Local Government Act 1995, and will in accordance with that section —

- (2) (a) lease the land;
(2) (b) sell the land;
(2) (c) cause the land to be transferred to the Crown;
(2) (d) cause the land to be transferred to the local government.

Signed for and on behalf of the (2) Shire/Town/City of (3) ..... this (6) ..... day of ....., 19.....

CEO

- (1) insert name of owner of land or "owner of (4)"
(2) delete the one that does not apply
(3) insert name of local government
(4) insert address or other details sufficient to identify land
(5) insert title particulars of land
(6) insert date

Schedule 2

Form 4

[reg. 74]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notice pursuant to Schedule 6.3 of the Local Government Act 1995 requiring payment of outstanding rates or service charges

TO:

(1) .....

Notice is hereby given that the sum of \$ (2) ..... has been owing to the (3) Shire/Town/City of (4) ..... for a period of 3 years for (3) rates/service charges in respect of the land described below and unless payment is made of the sum of \$ (2) ..... within 3 months from the date of this notice the local government will, pursuant to section 6.64 of the Local Government Act 1995, offer the land for sale by public auction at a time and place appointed by the local government.

Signed for and on behalf of the (3) Shire/Town/City of (4) ..... this (5) ..... day of ....., 19 .....

.....

CEO

Description of Land etc.

Names of owners and all other persons appearing to have an estate or interest in the land	Description of land referred to, including title references
(6)	(6)

- (1)
- (2) insert amount
- (3) delete the one that does not apply
- (4) insert name of local government
- (5) insert date
- (6) insert details

**Form 5**

[reg. 75]

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

**Notice pursuant to Schedule 6.3 of the *Local Government Act 1995* of sale of land for non-payment of outstanding rates or service charges**

Notice is hereby given that, under section 6.64 of the *Local Government Act 1995*, as <sup>(1)</sup> rates/service charges have been owing for a period of at least 3 years the <sup>(1)</sup> Shire/Town/City of <sup>(2)</sup> ..... is to offer for sale by public auction at <sup>(3)</sup> ..... on the <sup>(4)</sup> ..... day of ....., 19 ..... the land described below.

Signed for and on behalf of the <sup>(1)</sup> Shire/Town/City of <sup>(2)</sup> ..... this <sup>(4)</sup> ..... day of ....., 19 .....

.....  
CEO

Description of Land etc.

Description of land and lot or location number	Plan or Diagram Number	Title reference	Area	Street	Description of improvements, if any	Name of Owner	Name of other persons appearing to have an estate or interest	Rates/ service charges outstanding	Other charges due on the land

- (1) delete the one that does not apply
- (2) insert name of local government
- (3) insert details
- (4) insert date

Schedule 2

Form 6

[reg. 78(1)]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Application to the Minister for land to be
revested in the Crown

Local Government Act 1995 — Application under s. 6.74

TO: The Hon. Minister

The (1) Shire/Town/City of (2) ..... requests that the Minister
approve the revestment in the Crown of the land described below pursuant to
section 6.74 of the Local Government Act 1995, by the reason that the land is —

- (a) rateable land;
(b) vacant; and
(c) land in respect of which (1) rates/service charges have been unpaid
for a period of at least 3 years.

I the undersigned certify that, in respect of the stated land —

- (d) 30 days' notice of intent was delivered to the last known address of
the owner(s) of the land;
(e) 30 days' notice of intent was issued to the last known address of all
persons who are noted on the certificate of title to the land as having
an interest in the land (by way of encumbrance or otherwise);
(f) a copy of that notice was published on page ..... of the
Government Gazette of (3) .....; and
(g) after 30 days
(1) no objections were received
(1) objections were received from ..... (4) people and
duly considered by the local government. (Copies of the
objections and associated council resolutions are attached).

Signed for and on behalf of the (1) Shire/Town/City of (2) .....
this (3) ..... day of ..... , 19 .....

.....
CEO

(1) delete the one that does not apply
(2) insert name of local government



- (3) insert date
- (4) insert number of persons

Description of Land etc.

Names of owners and all other persons appearing to have an estate or interest in the land	Description of land referred to, including title references
(1)	(1)

- (1) insert details

Schedule 2

Form 7

[reg. 78(2)]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notification by Minister of grant of application for revestment of land in the Crown

Local Government Act 1995 — Ministerial approval under s. 6.74

I, ..... being the Minister charged for the time being with the administration of the Local Government Act 1995, grant the application submitted by the (1) Shire/Town/City of (2)..... on the (3)..... day of ..... 19 ....., and authorize the land described below to be revested in the Crown.

..... Minister

Date (3).....

Description of Land etc.

Table with 2 columns: Names of owners and all other persons appearing to have an estate or interest in the land; Description of land referred to, including title references. Both cells contain (4) as a placeholder.

- (1) delete the one that does not apply
(2) insert name of local government
(3) insert date
(4) insert details

[Schedule 2 amended in Gazette 18 June 1999 p.2640.]

**Notes**

<sup>1</sup> This is a compilation of the *Local Government (Financial Management) Regulations 1996* and includes the amendments made by the other written laws referred to in the following table.

**Compilation table**

<b>Citation</b>	<b>Gazettal</b>	<b>Commencement</b>
<i>Local Government (Financial Management) Regulations 1996</i>	24 Jun 1996 p. 2681-2750	1 Jul 1996 (see r. 2)
<i>Local Government (Financial Management) Amendment Regulations 1996</i>	28 Jun 1996 p. 3169-70	1 Jul 1996 (see r. 3)
<i>Local Government (Financial Management) Amendment Regulations (No. 2) 1996</i>	30 Aug 1996 p. 4330-31	30 Aug 1996
<i>Local Government (Financial Management) Amendment Regulations 1997</i>	20 Jun 1997 p. 2837-45	1 Jul 1997 (see r. 2)
<i>Local Government (Financial Management) Amendment Regulations 1998</i>	19 Jun 1998 p. 3281-2	1 Jul 1998 (see r. 2)
<i>Local Government (Financial Management) Amendment Regulations 1999</i>	18 Jun 1999 p. 2639-40	1 Jul 1999 (see r. 2)
<i>Local Government (Financial Management) Amendment Regulations (No. 2) 1999</i>	29 Jun 1999 p. 2854	1 Jul 1999 (see r. 2)
<i>Local Government (Financial Management) Amendment Regulations 2000</i>	16 Jun 2000 p. 2950-1	1 Jul 2000 (see r. 2)
<i>Local Government (Financial Management) Amendment Regulations (No. 3) 2004</i>	30 Dec 2004 p. 7015	1 Jan 2005 (see r. 2 and <i>Gazette</i> 31 Dec 2004 p. 7130)
<i>Local Government (Financial Management) Amendment Regulations 2005</i>	7 Jan 2005 p. 71-2	7 Jan 2005
<i>Local Government (Financial Management) Amendment Regulations (No. 2) 2005</i>	31 Mar 2005 p. 1047-53	1 Jul 2005 (see r. 2)

