



Western Australia

HEALTH ACT 1911

**Local Health Boards (Annual Statement of  
Accounts) Regulations 1961**

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Western Australia

## **Local Health Boards (Annual Statement of Accounts) Regulations 1961**

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## Local Health Boards (Annual Statement of Accounts) Regulations 1961

**1. Citation**

These regulations may be cited as the *Local Health Boards (Annual Statement of Accounts) Regulations 1961*.

**2. Revocation**

The regulation published in the *Government Gazette* on 29 October, 1915, and therein called "Form of Annual Statement of Accounts (Section 48) Regulation" is revoked.

**3. Form of statements of accounts if not local authority**

A local health board, not being a local authority within the meaning of the Local Government Act 1960, shall annually send forward to the Executive Director, Public Health full statement of its accounts, in the following form: —

ANNUAL FINANCIAL STATEMENT

Showing the Operations of the

.....LOCAL HEALTH AUTHORITY

Road Board Health Authority, or Local Board of Health, for the year ended 30 June 19.....

This Form of Statement has been compiled by the Executive Director, Public Health under the provisions of the *Health Act 1911*. The Statement must be completed by the Secretary and submitted to the Auditors as

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soon as possible. When confirmed by them the original shall be retained by the local authority, and one copy forwarded to the Executive Director, Public Health.

*Note.*— As this Form is used as the basis for statistics of local health authorities, a copy must also be forwarded to the Government Statistician, Perth

**Summary of Receipts and Expenditure for year ended 30 June, 19 . . . .**

| RECEIPTS                                 |       |       | EXPENDITURE  |       |       |
|--|-------|-------|--|-------|-------|
| CREDIT BALANCE AT COMMENCEMENT OF YEAR — | £     | s. d. | DEBIT BALANCE AT COMMENCEMENT OF YEAR —              | £     | s. d. |
| Bank Balance                             | ..... | ..... | Bank overdraft                                       | ..... | ..... |
| Cash in Hand                             | ..... | ..... | Cheques outstanding                                  | ..... | ..... |
| Less Outstanding Cheques                 | ..... | ..... | Less Cash in Hand                                    | ..... | ..... |
| HEALTH RATE —                            | £     | s. d. | EXPENSES FOR LEVYING HEALTH RATE (Valuation, etc.) — | £     | s. d. |
| Current Rates collected                  | ..... | ..... | SALARIES:  |       |       |
| Arrears collected                        | ..... | ..... | Secretary and Clerks (if any)                        | ..... | ..... |
| SANITARY RATE —                          | £     | s. d. | Inspector  | ..... | ..... |
| Current Rates collected                  | ..... | ..... | Officer of Health                                    | ..... | ..... |
| Arrears collected                        | ..... | ..... | Analyst  | ..... | ..... |
| SANITARY CHARGES —                       | £     | s. d. | OFFICE EXPENSES (RENT, POSTAGE, PETTY CASH, ETC.)    |       |       |
| Current Fees collected                   | ..... | ..... | STATIONERY, PRINTING AND ADVERTISING                 | ..... | ..... |
| Arrears collected                        | ..... | ..... | LEGAL EXPENSES                                       | ..... | ..... |
| RUBBISH CHARGES —                        | £     | s. d. | BANK CHARGES —                                       | £     | s. d. |
| Current Fees collected                   | ..... | ..... | On Current Account                                   | ..... | ..... |
| Arrears collected                        | ..... | ..... | Interest on Overdraft                                | ..... | ..... |
| LICENSES —                               |       |       | OFFICE FURNITURE, ETC.                               | £     | s. d. |
| Dairy Fees                               | ..... | ..... | SANITARY SERVICES —                                  | £     | s. d. |
| Offensive Trade Fees                     | ..... | ..... | Capital Expenditure                                  | ..... | ..... |
| Others                                   | ..... | ..... | Wages  | ..... | ..... |
| FINES AND PENALTIES                      | ..... | ..... | Other Expenditure                                    | ..... | ..... |
| CONTRACTORS' DEPOSITS                    | ..... | ..... | TREATMENT OF INFECTIOUS CASES                        | ..... | ..... |
| SALE OF SANITARY AND RUBBISH PANS        | ..... | ..... | SUBSIDIES (INFANT HEALTH, ETC.)                      | ..... | ..... |
| GOVERNMENT GRANTS                        | ..... | ..... | OTHER EXPENDITURE                                    | ..... | ..... |
| OTHER RECEIPTS —                         |       |       | CREDIT BALANCE AT END OF YEAR —                      | £     | s. d. |
| .....                                    |       |       | Bank Balance   | ..... | ..... |
| .....                                    |       |       | Cash in Hand   | ..... | ..... |
| DEBIT BALANCE AT END OF YEAR —           | £     | s. d. | Less Cheques outstanding                             | ..... | ..... |
| Bank overdraft                           | ..... | ..... |  |       |       |
| Cheques Outstanding                      | ..... | ..... |  |       |       |
| Less Cash in Hand                        | ..... | ..... |  |       |       |

  

| Members of Board | No. of Assessments | No. of Rate-payers | Valuation                   |                          | Health Rate Levied                                  | Sanitary Rate Levied                                |
|------------------|--------------------|--------------------|-----------------------------|--------------------------|---|---|
| No.              |                    |                    | Unimproved Capital Value, £ | Annual Rateable Value, £ | Annual .....d. in the £ Unimproved .....d. in the £ | Annual .....d. in the £ Unimproved .....d. in the £ |

Statement of Liabilities and Assets at 30 June, 19 . . . .

| LIABILITIES                        |   |    |    | £ | s. | d. | ASSETS |  |    |    | £ | s. | d. |
|------------------------------------|---|----|----|---|----|----|--------|--|----|----|---|----|----|
|                                    | £ | s. | d. |   |    |    |        | £  | s. | d. |   |    |    |
| DEBIT BALANCE                      |   |    |    |   |    |    |        | CREDIT BALANCE                               |    |    |   |    |    |
| Bank Overdraft                     |   |    |    |   |    |    |        | Bank Balance                                 |    |    |   |    |    |
| Cheques Outstanding                |   |    |    |   |    |    |        | Cash in Hand                                 |    |    |   |    |    |
| Less Cash in Hand                  |   |    |    |   |    |    |        | Less Cheques outstanding                     |    |    |   |    |    |
| CONTRACTORS' DEPOSITS              |   |    |    |   |    |    |        | ARREARS OF RATES —                           |    |    |   |    |    |
| OUTSTANDING ACCOUNTS               |   |    |    |   |    |    |        | Health Rate                                  |    |    |   |    |    |
| AMOUNTS OWING ON CONTRACTS         |   |    |    |   |    |    |        | Sanitary Rates                               |    |    |   |    |    |
| ALL OTHER LIABILITIES              |   |    |    |   |    |    |        | Sanitary Charges and Rubbish Fees            |    |    |   |    |    |
| BALANCE OF ASSETS OVER LIABILITIES |   |    |    |   |    |    |        | OFFICE FURNITURE                             |    |    |   |    |    |
|                                    |   |    |    |   |    |    |        | PLANT AND BUILDINGS                          |    |    |   |    |    |
|                                    |   |    |    |   |    |    |        | SANITARY PANS AND RUBBISH BINS (if saleable) |    |    |   |    |    |
|                                    |   |    |    |   |    |    |        | ALL OTHER ASSETS                             |    |    |   |    |    |
|                                    |   |    |    |   |    |    |        | BALANCE OF LIABILITES OVER ASSETS            |    |    |   |    |    |
| TOTAL                              |   |    |    | £ |    |    |        | TOTAL  |    |    |   | £  |    |

The foregoing Statements of Receipts and Expenditure, and Liabilities and Assets, were presented to the Board and adopted at the meeting held on the . . . . . day of . . . . . 19. . . . .

. . . . ., Chairman  
 . . . . ., Secretary

We hereby certify having examined the books of the . . . . .  
 . . . . . Local Health Authority, and computed the abovementioned statements, and found same correct.

Dated . . . . . 19. . . . .

. . . . . }  
 . . . . . } Auditors

NOTE. — This information to be furnished if available at time of completing return.

RATES STRUCK FOR ENSUING YEAR

|                               |        |              |
|-------------------------------|--------|--------------|
| Health Rate                   | ... .. | d. in the £. |
| (Section 41) Sanitary Rate    | ... .. | d. in the £. |
| (Section 106) Sanitary Charge | ... .. |              |

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SECTION 49, THE HEALTH ACT 1911

- (1) The accounts of every local authority constituted under the provisions of section eighteen of this Act shall be kept and audited in the manner prescribed by Part XXV of the *Municipal Corporations Act 1906*, and the accounts of every local authority constituted under the provisions of sections nineteen and twenty of this Act shall be kept and audited in the manner prescribed by Part VIII of the *Roads Act 1919* and such provisions respectively shall be deemed to be incorporated with this Act.
- (2) Every local authority shall, WITHIN ONE MONTH from the close of its financial year, forward to the Executive Director, Public Health a full statement of its accounts in the prescribed form, and shall furnish from time to time such information in regard to the state of accounts and liabilities and assets as may be required by the Executive Director, Public Health.

*[Regulation 3 amended by Gazette 29 June 1984 p.1782.]*

**4. Form of statements of accounts if a local authority**

A local health board, being a local authority within the meaning of the *Local Government Act 1960*, shall annually send forward to the Executive Director, Public Health a duly completed copy of Form No. 1 prescribed by *The Local Government Accounting Directions 1961*.



**Notes**

- <sup>1</sup> This is a compilation of the *Local Health Boards (Annual Statement of Accounts) Regulations 1961* and includes the amendments referred to in the following Table.

**Compilation table**

| <b>Citation</b>  | <b>Gazettal</b>           | <b>Commencement</b> |
|--|---------------------------|---------------------|
| <i>Local Health Boards (Annual Statement of Accounts) Regulations 1961</i> | 31 Aug 1961<br>p. 2587-90 |                     |
|  | 29 Jun 1984<br>p. 1782    |                     |