Western Australia

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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Local Government (Financial Management) Regulations 1996

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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*.

2. Commencement

These regulations come into operation on 1 July 1996.

3. Terms used

(1) In these regulations, unless the contrary intention appears —

AAS means the Australian Accounting Standards made and amended from time to time by the Australian Accounting Standards Board;

Australian Accounting Standards Board means the body corporate of that name continued by the *Australian Securities and Investments Commission Act 2001* (Commonwealth);

cash flow statement means a cash flow statement (or equivalent) that meets the requirements of the AAS for cash flow statements;

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

Form, if followed by a number, means the form of that number in Schedule 2;

income statement means an income statement (or equivalent) that meets the requirements of the AAS for income statements;

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);

material variance means a variance that is material for the purposes of the AAS;

nature classification means a classification set out in Schedule 1 Part 2;

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

non-current asset means an asset that is not a current asset for the purposes of the AAS;

program means a program set out in column 1 of Part 1 of Schedule 1;

rate includes a minimum payment imposed under section 6.35;

section means section of the Act;

statement of financial activity means the statement referred to in regulation 22(1)(d);

statement of financial position means a statement of financial position (or equivalent) that meets the requirements of the AAS for a statement of financial position;

state of emergency declaration has the meaning given in the *Emergency Management Act 2005* section 3.

(2) If a term is given a meaning in the AAS, it has the same meaning in these regulations unless the contrary intention appears.

[Regulation 3 amended: Gazette 20 Jun 1997 p. 2838; 31 Mar 2005 p. 1047; 20 Jun 2008 p. 2720-1; 20 Apr 2012 p. 1698; SL 2020/35 r. 4; SL 2023/106 r. 4 and 31.]

4. AAS, effect of

(1) These regulations are in addition to and not in derogation of the requirements of the AAS.

(2) If a provision of the AAS is inconsistent with a provision of these regulations, the provision of these regulations prevails to the extent of the inconsistency.

(3) All words in the Act or these regulations that import revenue or expenditure are to be interpreted to permit compliance with the requirements of the AAS.

[Regulation 4 inserted: Gazette 20 Jun 2008 p. 2721-2.]

Part 2 — General financial management — s. 6.10

5A. Local governments to comply with AAS

Subject to regulations 4, 17A and 36A, the annual budget, annual financial report and other financial reports of a local government must comply with the AAS.

[Regulation 5A inserted: Gazette 20 Jun 2008 p. 2722; amended: SL 2023/106 r. 5, SL 2023/158 r. 40.]

5. CEO's duties as to financial management

(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; and

(b) for the safe custody and security of all money collected or held by the local government; and

(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); and

(d) to ensure proper accounting for municipal or trust —

(i) revenue received or receivable; and

(ii) expenses paid or payable; and

(iii) assets and liabilities;

and

(e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and

(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; and

(b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year).

[(c) deleted]

[Regulation 5 amended: Gazette 31 Mar 2005 p. 1047 and 1053; 26 Jun 2018 p. 2388; SL 2025/211 r. 17.]

6. Audits and performance review of accounting staff etc., who may conduct

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. Separate ward accounts not to be kept etc.

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: Gazette 31 Mar 2005 p. 1053.]

8. Separate bank etc. accounts required for some moneys

(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)); and

(b) money required to be held in the trust fund; and

(c) money required to be held in reserve accounts.

(2) Money related to a purpose set out 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 authorised by the Act.

[Regulation 8 amended: Gazette 20 Jun 1997 p. 2838; 31 Mar 2005 p. 1047-8; 20 Apr 2012 p. 1699; SL 2023/106 r. 31.]

9. Each trading undertaking and major land transaction to have separate financial records

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

10. Money received, how to be dealt with

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

11. Payments, procedures for making etc.

(1) A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised 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; and

(ii) the authority for the payment; and

(iii) the identity of the person who authorised 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: Gazette 31 Mar 2005 p. 1048.]

12. Payments from municipal fund or trust fund, restrictions on making

(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 authorised in advance by a resolution of the council.

(2) The council must not authorise 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: Gazette 20 Jun 1997 p. 2838.]

13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

(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; and

(b) the amount of the payment; and

(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 authorisation in that month —

(i) the payee's name; and

(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.

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

13A. Payments by employees via purchasing cards

(1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment;

(d) sufficient information to identify the payment.

(2) A list prepared under subregulation (1) must 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.

[Regulation 13A inserted: SL 2023/106 r. 6.]

14. Information in annual budget and annual financial report

(1) The information in a local government's annual budget and annual financial report about revenue and expenses must be shown according to nature classification.

(2) If the AAS requires information to be shown according to a classification, the information in a local government's annual budget and annual financial report must also be shown according to that classification.

[Regulation 14 inserted: SL 2022/88 r. 7; amended: SL 2023/106 r. 7.]

15. Figures in annual budget and financial report must be rounded

All figures shown in the annual budget or a financial report of a local government (other than a rate in the dollar) must be rounded off to the nearest dollar.

[Regulation 15 inserted: SL 2023/106 r. 8.]

*[**16.** Deleted: SL 2020/219 r. 4.]*

17A. Valuation of certain assets for financial reports

(1) In this regulation —

carrying amount, in relation to a non-financial asset, means the carrying amount of the non-financial asset determined in accordance with the AAS;

fair value, in relation to a non-financial asset, means the fair value of the non-financial asset measured in accordance with the AAS;

last valuation date, in relation to a non-financial asset of a local government, means —

(a) if the asset has been revalued by the local government — the date of the last revaluation;

(b) otherwise — the date of acquisition by the local government;

reportable value — see subregulation (4);

right-of-use asset, of a local government, includes the local government's right to use —

(a) Crown land; or

(b) other land that is not owned by the local government,

that is vested in the local government at nil or nominal cost for an indefinite period for the purpose of roads or for any other purpose;

vested improvement, in relation to a local government, means a pre-existing improvement on land of which the care, control or management is vested in the local government at nil or nominal cost for an indefinite period.

(2) A local government must show in each financial report for a financial year ending on or after 30 June 2020 —

(a) the reportable value of all of the non-financial assets of the local government that are —

(i) land and buildings that are classified as property, plant and equipment; or

(ii) investment properties; or

(iii) infrastructure; or

(iv) vested improvements that the local government controls;

and

(b) the carrying amount of all of the non-financial assets of the local government that are plant and equipment type assets measured using the cost model in accordance with the AAS; and

(c) the carrying amount of all of the right-of-use assets of the local government (other than vested improvements referred to in paragraph (a)(iv)) measured using the cost model in accordance with the AAS.

[(3) deleted]

(4) For the purposes of subregulation (2)(a), the ***reportable value*** of a non-financial asset of a local government is the fair value of the asset as at its last valuation date minus the following (to the extent applicable) —

(a) the accumulated depreciation in respect of the asset subsequent to its last valuation date;

(b) the accumulated impairment losses in respect of the asset subsequent to its last valuation date.

(4A) A local government must revalue a non-financial asset of the local government referred to in subregulation (2)(a) as follows —

(a) if the asset is an investment property —

(i) whenever required under the AAS known as AASB 140; and

(ii) in any event, on the day after the period of 5 years beginning on the asset's last valuation date;

(b) otherwise — on the day after the period of 5 years beginning on the asset's last valuation date.

(4B) A local government —

(a) is not required to revalue a non-financial asset of the local government referred to in subregulation (2)(a) otherwise than as required under subregulation (4A); but

(b) may revalue the asset earlier than is required under subregulation (4A) if the local government chooses to do so.

(4C) A local government is not required to comply with the AAS known as AASB 136 to determine the recoverable amounts of its non-financial assets referred to in subregulation (2)(a) for an impairment indicator of a general decrease in asset values.

(5) A non-financial asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under $5 000.

[Regulation 17A inserted: Gazette 20 Apr 2012 p. 1699-700; amended: Gazette 21 Jun 2013 p. 2451; 26 Jun 2018 p. 2388; SL 2020/219 r. 5, SL 2023/158 r. 41.]

17B. CEO to take steps to protect excluded portable and attractive assets

A CEO must take all reasonable steps to prevent the theft or loss of —

(a) a non-consumable asset that is susceptible to theft or loss due to its portable nature and attractiveness for personal use or resale; and

(b) an asset referred to in regulation 17A(5).

[Regulation 17B inserted: Gazette 26 Jun 2018 p. 2388.]

17. Title of 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 (ga) and 38, by its full title; and

(b) otherwise, by its full title or by an abbreviation of that title.

[Regulation 17 amended: Gazette 20 Jun 1997 p. 2839; SL 2023/106 r. 17.]

18. When local public notice not required for change of use of money in reserve account (Act 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 authorised 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; or

(c) where each of the following conditions is satisfied —

(i) a decision to change the use of the money is made while there is in force a state of emergency declaration applying to the district, or part of the district, of the local government;

(ii) the local government considers that the change of use is required to address a need arising from the hazard, or from the impact or consequences of the hazard, to which the state of emergency declaration relates;

(iii) the decision and the reasons for it are recorded in the minutes of the meeting at which the decision is made.

[(d) deleted]

[Regulation 18 amended: SL 2020/35 r. 5; SL 2022/177 r. 7 and 10.]

19. Investments, control procedures for

(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.

19AA. Inspector's approval required to write off repayment of advance payment (Act s. 6.12(4))

A local government must not waive, grant concessions in relation to, or write off, an amount owed to the local government under the *Local Government (Administration)*

Regulations 1996 regulation 32B, 34AE, 34AF or 36A(7) without the approval of the Inspector.

[Regulation 19AA inserted: Gazette 14 Dec 2018 p. 4806; amended: SL 2025/208 r. 34.]

19A. Maximum rate of interest prescribed (Act s. 6.13(3))

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

[Regulation 19A inserted: Gazette 28 Jun 1996 p. 3169; amended: Gazette 29 Jun 1999 p. 2854; 20 Apr 2012 p. 1700; 29 Jun 2012 p. 2953.]

19B. Interest on money owing, calculating (Act s. 6.13)

(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: Gazette 28 Jun 1996 p. 3169-70.]

19C. Investment of money, restrictions on (Act s. 6.14(2)(a))

(1) In this regulation —

authorised institution means —

(a) an authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5; or

(b) the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;

foreign currency means a currency except the currency of Australia.

(2) When investing money under section 6.14(1), a local government may not do any of the following —

(a) deposit with an institution except an authorised institution;

(b) deposit for a fixed term of more than 3 years;

(c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;

(d) invest in bonds with a term to maturity of more than 3 years;

(e) invest in a foreign currency.

[Regulation 19C inserted: Gazette 20 Apr 2012 p. 1701; amended: Gazette 12 May 2017 p. 2469.]

19D. Prohibitions on certain payments connected with legal matters (Act s. 6.14A)

(1) If a term used in this regulation is given a meaning in section 6.14A(1), it has the same meaning in this regulation.

(2) For the purposes of section 6.14A(2)(a), a local government must not (directly or indirectly) pay (wholly or partly) any of the following liabilities —

(a) an amount that a council member is ordered to pay under section 8A.19(2) or the *Local Government (Local Government Inspector) Regulations 2025* regulation 7(6) or (7);

(b) a modified penalty under an infringement notice issued to a council member under Part 9 Division 2 Subdivision 2A of the Act;

(c) a fine imposed on a council member as a penalty for committing an offence under the Act;

(d) an amount that a council member is ordered to pay under the *State Administrative Tribunal Act 2004* Part 4 Division 5;

(e) any exemplary or punitive damages that are awarded against a council member in civil proceedings before a court.

(3) For the purposes of section 6.14A(2)(b), a local government must not (directly or indirectly) pay (wholly or partly) a premium in respect of an insurance policy that would or might indemnify (wholly or partly) a council member against a liability of the kind referred to in subregulation (2)(a) to (e).

(4) For the purposes of subregulations (2) and (3), references to paying a liability or premium include the following —

(a) reimbursing for the payment of the liability or premium;

(b) otherwise funding, or meeting the cost of, the payment of the liability or premium.

[Regulation 19D inserted: SL 2025/208 r. 35.]

20. When local public notice not required for exercise of power to borrow (Act s. 6.20(2)(a))

(1) In this regulation —

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

(a) a capitalisation 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.

(2) A local government is not required to give local public notice of a proposal to exercise a power to borrow where —

(a) 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); and

(b) the re-financing or continuation is not a major variation.

(3) A local government is not required to give local public notice of a proposal to exercise a power to borrow where each of the following conditions is satisfied —

(a) a decision to exercise the power is made while there is in force a state of emergency declaration applying to the district, or part of the district, of the local government;

(b) the local government considers that the borrowing is required to address a need arising from the hazard, or

from the impact or consequences of the hazard, to which the state of emergency declaration relates;

(c) the decision and the reasons for it are recorded in the minutes of the meeting at which the decision is made.

[(4) deleted]

[Regulation 20 inserted: SL 2020/35 r. 6; amended: SL 2022/177 r. 8 and 11.]

21. When local public notice not required for change of use of borrowed money (Act 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 —

(a) where the amount to be used for a purpose other than the purpose for which it was borrowed does not exceed $5 000 in a financial year; or

(b) where the money borrowed is to be used to meet expenditure authorised by the mayor or president under section 6.8(1)(c); or

(c) where each of the following conditions is satisfied —

(i) a decision to change the use of the money is made while there is in force a state of emergency declaration applying to the district, or part of the district, of the local government;

(ii) the local government considers that the change of use is required to address a need arising from the hazard, or from the impact or consequences of the hazard, to which the state of emergency declaration relates;

(iii) the decision and the reasons for it are recorded in the minutes of the meeting at which the decision is made.

[(d) deleted]

[Regulation 21 inserted: SL 2020/35 r. 6; amended: SL 2022/177 r. 9 and 12.]

Part 3 — Annual budget — s. 6.2

22. Form and content of annual budget (Act s. 6.2(1))

(1) The annual budget of a local government for a financial year must be in a form that includes the following —

(a) an income statement;

(b) a cash flow statement;

[(c) deleted]

(d) a statement of financial activity showing details of the following estimates —

(i) the revenue and expenditure that have been taken into account to determine the budget deficiency;

(ii) the amount that will be yielded by the general rate;

(iii) any deficit or surplus remaining after the imposition of the general rate;

(iv) any deficit or surplus brought forward from the previous financial year;

(v) any deficit or surplus to be carried forward to the next financial year;

(e) in relation to the rates proposed to be imposed by the local government, the information set out in regulation 23;

(f) in relation to the service charges proposed to be imposed by the local government, the information set out 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 out 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; or

(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 out in regulation 26;

(i) notes containing the information set out 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.

Note for this subregulation:

In accordance with section 6.34, unless the Minister otherwise approves, the amount referred to in paragraph (d)(ii) is not to be more than 110% of the amount of the budget deficiency or be less than 90% of the amount of the budget deficiency.

(2) The financial information disclosed in the annual budget, other than the cash flow statement, is to be compiled on an accrual accounting basis.

[Regulation 22 amended: Gazette 20 Jun 1997 p. 2839; 31 Mar 2005 p. 1048; 20 Jun 2008 p. 2722-3; SL 2023/106 r. 10 and 31.]

23. Rates information required

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); and

[(ii) deleted]

(iii) for each general rate —

(I) the rate in the dollar; and

(II) whether the basis for the rate is the gross rental value or the unimproved value of land; and

(III) an estimate of the number of properties to which the rate will apply; and

(IV) an estimate of the total rateable values of the properties referred to in item (III); and

(V) the amount it is estimated will be imposed by way of the rate and interim rates;

and

(iv) for each differential general rate, the characteristics which form the basis for the imposition of the rate;

and

(b) if a differential general rate or minimum payment differs from the proposed rate or payment set out in the local public notice given under section 6.36 —

(i) details of the rate or payment set out in the public notice; and

(ii) reasons for the difference;

and

(c) in relation to each minimum payment —

[(i) deleted]

(ii) the amount of the minimum payment; and

[(iii), (iv) deleted]

(v) an estimate of the total rateable values of the properties to which the minimum payment is to apply; and

(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 minimum payment and interim minimum payment; and

and

(d) for each specified area rate —

(i) the purpose of the rate; and

(ii) the rate in the dollar; and

(iii) a brief description identifying the area within which the rate is to be imposed; and

(iv) whether the basis for the rate is the gross rental value or the unimproved value of land; and

(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; and

(vi) the amount it is estimated will be imposed by way of the rate and interim rates; and

(vii) how the proceeds of the rate are to be applied, including an estimate of —

(I) the amount to be applied; and

(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: Gazette 20 Jun 1997 p. 2840; SL 2023/106 r. 11 and 31.]

24. Service charges information required

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; and

(b) the objects of, and reasons for, the service charge; and

(c) the amount of the service charge; and

(d) an estimate of the total amount to be imposed by way of the service charge; and

(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; and

(ii) the amount to be set aside in a reserve account; and

(iii) the amount to be applied from the reserve account.

25. Revenue from fees and charges, estimate of required

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. Discounts for early payment etc., information about required

(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; and

(ii) a statement of the circumstances in which it will be granted; and

(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; and

(b) the total cost to the local government of each incentive scheme; and

(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: Gazette 20 Jun 1997 p. 2840.]

27. Notes to annual budget

The annual budget for a financial year must 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;

and

(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

(ii) an estimate of the total amount of revenue from the imposition of the interest;

and

(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; and

(iii) the additional charge; and

(iv) an estimate of the total amount of revenue from the imposition of the interest and additional charge;

and

(d) in relation to the disposal of a class of assets —

(i) the net book value of that class of assets; and

(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;

and

[(e) deleted]

(f) in relation to the borrowings of the local government, the information set out in regulation 29; and

(g) in relation to each reserve account, an estimate of —

(i) the opening balance brought forward on 1 July; and

(ii) the amount to be set aside during the financial year; and

(iii) the amount to be used during the financial year; and

(iv) the closing balance at 30 June;

and

(ga) in relation to each reserve account, the purpose of the account and whether the purpose is —

(i) related to a government policy or direction, a written law or an agreement; or

(ii) any other purpose;

and

(gb) in relation to all of the reserve accounts with a purpose referred to in paragraph (ga)(i), a combined total of each of the amounts referred to in paragraph (g); and

(gc) in relation to all of the reserve accounts with a purpose referred to in paragraph (ga)(ii), a combined total of each of the amounts referred to in paragraph (g); and

(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; and

(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;

and

(i) separately, in relation to each trading undertaking —

(i) in the form of an income statement, projected revenue and expenditure; and

(ii) such other information as is necessary to provide full and complete information on the undertaking;

and

(j) in relation to each major trading undertaking, all other estimated revenue and expenditure which is not included in the income 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; and

(k) separately, in relation to each major land transaction (according to nature classification) —

(i) an estimate of revenue and expenditure for the financial year; and

(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;

and

(l) in relation to fees, expenses or allowances proposed to be paid to council members, the mayor or the president, for each person —

(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;

and

(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 income statement.

[Regulation 27 amended: Gazette 20 Jun 1997 p. 2840; 31 Mar 2005 p. 1048 and 1053; 20 Jun 2008 p. 2723; SL 2020/213 r. 32; SL 2023/106 r. 12 and 31.]

*[**28.** Deleted: SL 2023/106 r. 13.]*

29. Borrowings information required in notes

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; and

(ii) the purpose for which the money was borrowed; and

(iii) the year in which the money was borrowed; and

(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;

and

(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; and

(ii) the purpose for which the overdraft was established; and

(iii) the year in which the overdraft was first established; and

(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;

and

(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; and

(ii) the purpose to which the money is to be applied; and

(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;

and

(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; and

(ii) an estimate of the amount to be borrowed; and

(iii) the nature of the proposed financial accommodation; and

(iv) an estimate of the term of the repayment; and

(v) an estimate of the interest rate and other charges payable; and

(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;

and

(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; and

(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; and

(ii) the amount of interest and other charges due to the lender during the financial year; and

(iii) the amount of the reduction of the principal sum to be made during the financial year; and

(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: Gazette 31 Mar 2005 p. 1053.]

30. Previous financial year figures to be shown for comparison

(1) In the annual budget —

(a) the income statement for the previous financial year; and

[(b) deleted]

(c) the statement of financial activity for the previous financial year; and

(d) the information referred to in regulations 27(g), (ga), (gb), (gc), (i)(i), (j) and (k)(i) and (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: Gazette 20 Jun 1997 p. 2840; 20 Jun 2008 p. 2723; SL 2023/106 r. 14.]

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.

(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 statement of financial activity, a disclosure of the difference and a brief explanation of the reason for the difference.

[Regulation 31 amended: Gazette 20 Jun 1997 p. 2840-1; SL 2023/106 r. 15.]

32. Amounts which may be excluded when calculating budget deficiency (Act s. 6.2(3))

(1) 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; and

(b) reserves, to the extent that they are proposed in the annual budget to remain unspent at the end of the financial year; and

(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; and

(d) any proposed amounts of depreciation of non-current assets; and

(e) assets from grants or gifts or non-cash revenue or expenditure; and

(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.

(2) If a local government excludes an amount listed in subregulation (1) from the calculation of the budget deficiency, then a note to the calculation must be included in the annual budget setting out the excluded amount.

[Regulation 32 amended: SL 2023/106 r. 16.]

33. Annual budget to be lodged with Department

(1) A copy of the annual budget of a local government must be submitted to the Departmental CEO within 14 days of its adoption by the local government.

(2) A copy of the minutes (confirmed or unconfirmed) of the meeting at which the annual budget is adopted must be submitted to the Departmental CEO with the annual budget.

(3) The copy of the minutes may exclude minutes relating to motions, decisions, reasons, questions, interests and documents unrelated to the annual budget.

[Regulation 33 amended: Gazette 20 Jun 2008 p. 2723; SL 2023/106 r. 17.]

33A. Review of budget

(1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget; and

(d) include the following —

(i) the annual budget adopted by the local government;

(ii) an update of each of the estimates included in the annual budget;

(iii) the actual amounts of expenditure, revenue and income as at the date of the review;

(iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.

(2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.

(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 14 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: Gazette 31 Mar 2005 p. 1048-9; amended: Gazette 20 Jun 2008 p. 2723-4; SL 2023/106 r. 18.]

Part 4 — Financial reports — s. 6.4

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the ***relevant 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); and

(b) budget estimates to the end of the relevant month; and

(c) actual amounts of expenditure, revenue and income to the end of the relevant month; and

(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 relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —

[(a) deleted]

(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 must be shown according to nature classification.

(4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; 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 the AAS, to be used in statements of financial activity for reporting material variances.

[Regulation 34 inserted: Gazette 31 Mar 2005 p. 1049-50; amended: Gazette 20 Jun 2008 p. 2724; SL 2022/88 r. 8; SL 2023/106 r. 19.]

35. Financial position statement required each month

(1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the ***previous month***) and —

(a) the financial position of the local government as at the last day of the previous financial year; or

(b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.

(2) A statement of financial position must be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and

(b) recorded in the minutes of the meeting at which it is presented.

[Regulation 35 inserted: SL 2023/106 r. 20.]

36. Content of annual financial report

(1) The annual financial report must —

(a) include a statement setting out all movements of money to and from reserve accounts that has not been included in the income statement but that has been included in the statement of financial activity; and

(b) include 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; and

(c) include the net current assets shown in the audited annual financial report for the previous financial year; and

(d) include, or be accompanied by a note containing, a summary explaining the composition of the net current assets referred to in paragraphs (b) and (c); and

(e) include, if the net current assets referred to in paragraph (b) is different from the net current assets referred to in paragraph (c), the amount of that difference; and

(f) include notes or statements containing the information set out in regulations 37 to 48.

(2) The detail included under subregulation (1)(b), (c) and (d) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(3) The annual financial report must include the following —

(a) the statement of financial activity included under regulation 22(1)(d) in the annual budget for the year to which the report relates;

(b) adjacent to each item in that statement of financial activity that states an amount, the end-of-year amount for the item;

(c) adjacent to each item in the income statement that states an end-of-year amount, the original budget estimate for the item;

(d) adjacent to each item, required by a provision of these regulations listed in the Table, that states an end-of-year amount, the original budget estimate for the item.

Table

r. 36(1)(a)	r. 38(1)(b), (c) and (e)
r. 39(a), (b)(v), (d)(iv) and (e)(v)	r. 42(a) to (d)
r. 43(a), (b) and (c)(i) and (ii)	r. 44(a) to (c)
r. 48(d)(i) and (vii) and (f)(ii) to (v)	

(4) Any information relating to exclusions from the calculation of a budget deficiency that is included in the annual financial report must be structured in the same way as the corresponding information included in the annual budget.

[Regulation 36 inserted: SL 2023/106 r. 20.]

36A. Class 3 or 4 local governments do not need to comply with certain AAS in annual financial report

(1) In this regulation —

class 3 or 4 local government means a local government that is a class 3 local government or a class 4 local government.

Note for this definition:

> ***Class 3 local government*** and ***class 4 local government*** have the meanings given in the *Local Government (Constitution) Regulations 1998* regulations 2A and 2B.

(2) Despite regulation 5A, the annual financial report for a class 3 or 4 local government is not required to comply with the AAS known as —

(a) AASB 7;

(b) AASB 16 paragraph 58;

(c) AASB 101 paragraph 61;

(d) AASB 107 paragraphs 43 and 45;

(e) AASB 116 paragraph 79;

(f) AASB 137 paragraph 85;

(g) AASB 140 paragraph 75(f);

(h) AASB 1052 paragraph 11;

(i) AASB 1054 paragraph 16.

(3) Despite the reduced compliance under subregulation (2), a class 3 or 4 local government must prepare general purpose financial statements for the purposes of the AAS.

[Regulation 36A inserted: SL 2023/106 r. 20.]

37. Trust fund, information about in annual financial report

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; and

(b) the amounts received during the financial year; and

(c) the purpose for which the money was held or received; and

(d) the amounts paid out during the financial year; and

(e) the closing balance at 30 June.

38. Information about reserve accounts in annual financial report

(1) In relation to each reserve account, the annual financial report for a financial year must include details of —

(a) the purpose for which the money in the account is set aside; and

(b) the amount set aside during the financial year; and

(c) the amount used during the financial year; and

(d) the opening balance brought forward on 1 July; and

(e) the closing balance at 30 June; and

(f) whether the purpose referred to in paragraph (a) is —

(i) related to a government policy or direction, a written law or an agreement; or

(ii) any other purpose.

[(g), (h) deleted]

(2) The annual financial report must include —

(a) in relation to all of the reserve accounts with a purpose referred to in subregulation (1)(f)(i), a combined total of each of the amounts referred to in subregulation (1)(b), (c), (d) and (e); and

(b) in relation to all of the reserve accounts with a purpose referred to in subregulation (1)(f)(ii), a combined total of each of the amounts referred to in subregulation (1)(b), (c), (d) and (e).

[Regulation 38 amended: Gazette 20 Jun 2008 p. 2725; SL 2023/106 r. 21.]

39. Information about rates in annual financial report

The annual financial report is to include —

(a) the total revenue from all general rates; and

(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 the rate and interim rates;

and

[(c) deleted]

(d) in relation to each minimum payment —

(i) the amount of the minimum payment; and

(ii) the total rateable values of the properties to which the minimum payment applied; and

(iii) the total number of properties to which the minimum payment applied; and

(iv) the amount of revenue from the minimum payment and interim minimum payments;

and

(e) for each specified area rate —

(i) the purpose of the rate; and

[(ii) deleted]

(iii) the rate in the dollar; and

(iv) whether the basis for the rate was the gross rental value or the unimproved value of land; and

(v) the amount of revenue from the rate and interim rates.

[(vi), (vii) deleted]

[Regulation 39 amended: SL 2023/106 r. 22.]

*[**40, 41.** Deleted: SL 2023/106 r. 23.]*

42. Information about discounts, incentive schemes and concessions in annual financial report

The annual financial report must include, separately in relation to all general rates, each specified area rate and each service charge, details of —

(a) the total amount of any discounts granted; and

(b) the total cost to the local government of each incentive scheme (other than a scheme for discounts referred to in paragraph (a)); and

(c) the total cost, or reduction of revenue, to the local government of any waiver or grant of a concession; and

(d) the total amount of money written off.

[Regulation 42 inserted: SL 2023/106 r. 23.]

43. Information about interest in annual financial report

The annual financial report must include —

(a) the amount of revenue from the imposition of interest charged for the late payment of a rate or service charge; and

(b) the amount of revenue from the imposition of interest under section 6.13 for the late payment of any amount of money; and

(c) in relation to the instalment options of the local government under section 6.45 —

(i) the amount of revenue from the imposition of the additional charge; and

(ii) the amount of revenue from the imposition of the interest included in the additional charge.

[Regulation 43 inserted: SL 2023/106 r. 23.]

44. Information about fees, expenses and allowances in annual financial report

The annual financial report must include the following —

(a) the total amount or value of each class of fee, expense or allowance paid to the mayor or president;

(b) the total amount or value of each class of fee, expense or allowance paid to the deputy mayor or deputy president;

(c) the total amount or value of each class of fee, expense or allowance paid to all other council members.

[Regulation 44 inserted: SL 2023/106 r. 23.]

*[**45-47.** Deleted: SL 2023/106 r. 23.]*

48. Information about borrowings in annual financial report

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; and

(ii) the purpose for which the money was borrowed; and

(iii) the year in which the money was borrowed; and

(iv) the amount expended during the financial year; and

(v) the amount remaining unspent at 30 June;

and

(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; and

(ii) the purpose for which the overdraft was established; and

(iii) the year in which the overdraft was first established; and

(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;

and

(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; and

(ii) the purpose for which the money was borrowed; and

(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;

and

(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; and

(ii) the purpose for which the money was borrowed; and

(iii) the person from whom the money was borrowed; and

(iv) the nature of the financial accommodation; and

(v) the term of the repayment; and

(vi) the interest and other charges payable; and

(vii) the amount of the borrowings used during the financial year; and

(viii) the amount remaining unused at 30 June;

and

(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 out in paragraph (d), details of —

(i) the amount re-financed; and

(ii) the person from whom the money was borrowed; and

(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 of —

(i) the unpaid principal sum brought forward on 1 July; and

(ii) the total interest and other charges incurred during the financial year; and

(iii) the total expense incurred in the reduction of the principal sum during the financial year; and

(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;

and

(g) in relation to any money borrowed that has not been fully repaid as at 30 June, the date on or before which the money must be fully repaid.

[Regulation 48 amended: Gazette 31 Mar 2005 p. 1051; SL 2023/106 r. 24 and 31.]

*[**49.** Deleted: SL 2023/106 r. 25.]*

*[**50.** Deleted: SL 2022/88 r. 10.]*

51. Annual financial report declaration to be signed by CEO

(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) deleted]

[Regulation 51 amended: Gazette 18 Jun 1999 p. 2639; 20 Jun 2008 p. 2726; SL 2023/106 r. 26.]

Part 5 — Rates and service charges

52A. Characteristics prescribed for differential general rates (Act s. 6.33)

(1) In this regulation —

commencement day means the day on which the *Local Government (Financial Management) Amendment Regulations (No. 2) 2012* regulation 5 comes into operation;

relevant district means a district that —

(a) is declared to be a district by an order made under section 2.1(1)(a) on or after commencement day; or

(b) has its boundaries changed by an order made under section 2.1(1)(b) on or after commencement day.

(2) For the purposes of section 6.33(1)(d), the following characteristics are prescribed in relation to land in a relevant district, where not more than 5 years has elapsed since the district last became a relevant district —

(a) whether or not the land is situated in a townsite as defined in the *Land Administration Act 1997* section 3(1);

(b) whether or not the land is situated in a particular part of the district of the local government.

[Regulation 52A inserted: Gazette 29 Jun 2012 p. 2953.]

52. Percentage prescribed for minimum payment (Act s. 6.35(4))

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

53. Amount prescribed for minimum payment (Act s. 6.35(4))

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

54. Works etc. prescribed for service charges on land (Act s. 6.38(1))

For the purposes of section 6.38(1), the following are prescribed as works, services and facilities —

(a) property surveillance and security;

(b) television and radio rebroadcasting;

(c) underground electricity;

(d) water.

[Regulation 54 inserted: Gazette 20 Apr 2012 p. 1704.]

55. Rate record, form of etc. (Act 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; and

(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; and

(iii) a description of the land and its location; and

(iv) the valuation to be used for rating purposes; and

(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;

and

(vi) if differential general rates are imposed, the characteristics of the land upon which those rates are based; and

(vii) if a minimum payment is imposed, the amount of the minimum payment; and

(viii) if a specified area rate is imposed, the purpose for which it is imposed; and

(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; and

(II) any discount, waiver, concession, interest or additional charge applicable to the rates or service charges; and

(III) amounts received in respect of the rates or service charges on the land; and

(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. Rate notice, content of etc. (Act 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; and

(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;

and

(c) details (including the amount and, where applicable, the rate in the dollar) of every rate and service charge imposed on the land; and

(da) where, under the *Rates and Charges (Rebates and Deferments) Act 1992*, a rebate on a rate or service charge may be allowed, the amount of the probable rebate adjacent to the words "State Government Rebate"; and

(d) where a service charge is imposed on the land, the purpose, as specified in regulation 54, for which the service charge is imposed; and

(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;

and

(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;

and

(g) where a minimum payment is imposed on the land, the amount of that minimum payment; and

(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; and

(ii) the amount payable for each instalment of each option; and

(iii) the total amount payable under each option;

and

[(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; and

(k) the date the rates or service charges become due and payable; and

(l) the place appointed for the receipt of rates or service charges and the hours during which payment may be made; and

(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; and

(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;

and

(b) if a differential general rate or minimum payment differs from the proposed rate or payment set out in the local public notice given under section 6.36, reasons for the difference; and

(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; and

(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;

and

(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; and

(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; and

(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;

and

(ha) a brief statement that rebates to pensioners and seniors under the *Rates and Charges (Rebates and Deferments)*

Act 1992 are funded by the Government of Western Australia; and

(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.

[Regulation 56 amended: Gazette 20 Jun 1997 p. 2843; 30 Dec 2004 p. 7015; 31 Mar 2005 p. 1052; 20 Apr 2012 p. 1704-5; SL 2023/106 r. 31.]

57. Rate notice where rates being paid by instalments, content of etc. (Act 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); and

(b) the balance payable for the current financial year; and

(c) the amount of the instalment due; and

(d) the due date of the instalment; and

(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 land in arrears (Act s. 6.45)

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 if total less than $200 (Act s. 6.45)

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: Gazette 20 Jun 1997 p. 2843.]

60. Instalments, manner of electing to pay by (Act s. 6.45)

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 out in the rate notice as being payable for that instalment.

[Regulation 60 amended: Gazette 20 Jun 1997 p. 2843; SL 2023/106 r. 31.]

61. Instalments, additional circumstance when rates may be paid by

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

[Regulation 61 amended: SL 2023/106 r. 31.]

62. Rates re-assessed under Act s. 6.40, when rates due etc.

(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 out in the local government's annual budget.

[Regulation 62 amended: SL 2023/106 r. 31.]

63. Instalments, effect on if land sold

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. Instalments, when to be paid

(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. Instalment due on public holiday, payment of

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. Instalments, when right to pay by ceases

(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; and

(ii) the due date for payment of the unpaid rate; and

(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) deleted]

(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: Gazette 20 Jun 1997 p. 2844; amended: Gazette 31 Mar 2005 p. 1052.]

67. Instalments, determining additional charge for payment by

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 prescribed (Act s. 6.45)

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

[Regulation 68 amended: Gazette 18 Jun 1999 p. 2639; 20 Apr 2012 p. 1705; 29 Jun 2012 p. 2954.]

69. Instalments, calculating interest for (Act s. 6.45(3))

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. When concession under Act s. 6.47 can not be granted

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: Gazette 7 Jan 2005 p. 72.]

70. Maximum rate of interest prescribed (Act s. 6.51)

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

[Regulation 70 amended: Gazette 18 Jun 1999 p. 2640; 20 Apr 2012 p. 1705; 29 Jun 2012 p. 2954.]

71. Overdue rates and service charges, calculating interest on

(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: Gazette 31 Mar 2005 p. 1052.]

72. Notification prescribed (Act 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 prescribed (Act 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. Form prescribed (Act Sch. 6.3 cl. 1(2)(e))

For the purposes of clause 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. Form prescribed (Act Sch. 6.3 cl. 2(1)(a))

For the purposes of clause 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. Local government to notify Registrar of Titles of payment (Act s. 6.69(3)); effect of notice

(1) As soon as practicable after the payment in accordance with section 6.69 of outstanding rates, service charges, costs and expenses on any land the local government is to deliver to the Registrar of Titles or the Registrar of Deeds and Transfers, 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 and Transfers is to endorse a memorandum that the land has ceased to be bound by the memorial.

[Regulation 76 amended: No. 47 of 2011 s. 16.]

77. Application under Act s. 6.74, prerequisites to making

(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. Form of application etc. prescribed (Act s. 6.74)

(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 — Transitional matters

[Heading inserted: Gazette 20 Jun 2008 p. 2727.]

79. *Local Government (Financial Management) Amendment Regulations 2012*, provisions for

(1) In this regulation —

amending regulations means the *Local Government (Financial Management) Amendment Regulations 2012*, other than regulations 1 and 2 of those regulations;

old law means these regulations as in force immediately before the amending regulations come into operation.

(2) This regulation does not affect the operation of the *Interpretation Act 1984* Part V unless the contrary intention appears.

(3) Despite the amending regulations, the old law applies to and in respect of the financial reports and rate notices for, or relating to, the financial year ending on 30 June 2012.

[Regulation 79 inserted: Gazette 20 Apr 2012 p. 1705; amended: Gazette 29 Jun 2012 p. 2954.]

80. Transitional provisions for *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022*

(1) In this regulation —

commencement day means the day on which the *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022* regulations 7, 9 and 10 come into operation.

(2) Regulations 14, 36(1)(f) and 50 as in force immediately before commencement day continue to apply in relation to the annual financial report of a local government for the financial year ending on 30 June 2021.

(3) Regulation 14 as in force immediately before commencement day continues to apply in relation to the annual budget of a local government for the financial year ending on 30 June 2022.

[Regulation 80 inserted: SL 2022/88 r. 11.]

81. Transitional provision for *Local Government Regulations Amendment Regulations 2023*

The list of payments under regulation 13A(1) prepared in September 2023 must show the information referred to in regulation 13A(1)(a) to (d) for each payment made since 1 September 2023.

[Regulation 81 inserted: SL 2023/106 r. 27.]

82. Transitional provisions for *Local Government Regulations Amendment Regulations (No. 3) 2023*

(1) In this regulation —

amendment day means the day on which Part 5 of the amendment regulations comes into operation;

amendment regulations means the *Local Government Regulations Amendment Regulations (No. 3) 2023*.

(2) The amendments to regulations 5A and 17A made by regulations 40 and 41 of the amendment regulations apply in relation to financial statements for financial years ending on or after 30 June 2024.

(3) Accordingly, regulations 5A and 17A continue to apply on and after amendment day in relation to financial statements for earlier financial years as if those amendments had not been made.

[Regulation 82 inserted: SL 2023/158 r. 42.]

83. Transitional provision for *Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025*

Regulation 19D(3) does not apply to the payment of a premium if the premium is for a period of insurance that ends before 1 July 2026.

[Regulation 83 inserted: SL 2025/208 r. 36.]

Schedule 1

[reg. 3]

Part 1 — Local government program titles

Column 1 **Program titles**	Column 2 **Sub-programs included within the program**
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
	— Immunisation
	— Meat inspection
	— Administration and inspection
	— Pest control
	— Other
	Other health
Education and Welfare	Pre-school
	Other education
	Care of families and children
	Aged and disabled
	— Senior citizens centres
	— Meals on wheels
	Other welfare
Housing	Staff housing
	Other housing
Community amenities	Sanitation
	— Household refuse
	— Other
	Sewerage
	Urban stormwater drainage
	Protection of environment
	Town planning and regional development
	Other community amenities

Column 1	**Column 2**
Program titles	**Sub-programs included within the program**
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 1 amended: Gazette 20 Jun 1997 p. 2844.]

Part 2 — Nature classifications

[Heading inserted: Gazette 20 Jun 2008 p. 2727; amended: SL 2023/106 r. 28.]

Revenue

Rates

Capital grants, subsidies and contributions

Grants, subsidies and contributions (other than capital grants, subsidies and contributions)

Profit on asset disposals
Fees and charges
Service charges
Interest earnings
Other revenue

Expenditure

Employee costs
Material and contracts
Utility charges (electricity, gas, water etc.)
Depreciation on non-current assets
Loss on asset disposal
Finance costs
Insurance expenses
Other expenditure

[Part 2 inserted: Gazette 20 Jun 2008 p. 2727-8; amended: SL 2023/106 r. 29.]

Schedule 2

Form 1

[reg. 51]

Local Government Act 1995
Local Government (Financial Management) Regulations 1996

Statement by CEO

The accompanying financial report of the (1) Shire/Town/City of (2)..... has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June (3) ..... and the financial position as at 30 June (4).....

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the (5)..... day of ....., 20.....

.....
CEO

.....
Name of CEO

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

[Form 1 amended: Gazette 18 Jun 1999 p. 2640; 20 Jun 2008 p. 2728; 26 Jun 2018 p. 2389; SL 2023/106 r. 30.]

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: (1) .....

Notice is hereby given that the sum of $ (2)..... having been unpaid to the (3) Shire/Town/City of (4)..... for a period of 3 years for (3) rates/service charges in respect of the land situated at (5).....
.....
and being (6)..... 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 —

(3) (a) lease the land;

(3) (b) sell the land;

(3) (c) cause the land to be transferred to the Crown;

(3) (d) cause the land to be transferred to the local government.

Signed for and on behalf of the (3) Shire/Town/City of (4) .....
this (7)..... day of ....., 20.....

.....
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 ....., 20.....

.....
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

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 ....., 20.....

.....
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 (1) rates/service charges have been owing for a period of at least 3 years the (1) Shire/Town/City of (2) ..... is to offer for sale by public auction at (3) ..... on the (4) ..... day of ....., 20..... the land described below.

Signed for and on behalf of the (1) Shire/Town/City of (2) ..... this (4) ..... day of ....., 20.....

.....
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 outstand-ing	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

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 ....., 20.....

.....
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

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 ..... 20....., and authorise the land described below to be revested in the Crown.

.....
Minister

Date (3) .....

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
(4)	(4)

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

Notes

This is a compilation of the *Local Government (Financial Management) Regulations 1996* and includes amendments made by other written laws. For provisions that have come into operation, and for information about any reprints, see the compilation table. For provisions that have not yet come into operation see the uncommenced provisions table.

Compilation table

Citation	Published	Commencement
Local Government (Financial Management) Regulations 1996	24 Jun 1996 p. 2681-750	1 Jul 1996 (see r. 2)
Local Government (Financial Management) Amendment Regulations 1996	28 Jun 1996 p. 3169-70	1 Jul 1996 (see r. 3)
Local Government (Financial Management) Amendment Regulations (No. 2) 1996	30 Aug 1996 p. 4330-1	30 Aug 1996
Local Government (Financial Management) Amendment Regulations 1997	20 Jun 1997 p. 2837-45	1 Jul 1997 (see r. 2)
Local Government (Financial Management) Amendment Regulations 1998	19 Jun 1998 p. 3281-2	1 Jul 1998 (see r. 2)
Local Government (Financial Management) Amendment Regulations 1999	18 Jun 1999 p. 2639-40	1 Jul 1999 (see r. 2)
Local Government (Financial Management) Amendment Regulations (No. 2) 1999	29 Jun 1999 p. 2854	1 Jul 1999 (see r. 2)
Reprint of the *Local Government (Financial Management) Regulations 1996* as at 24 Mar 2000 (includes amendments listed above)		
Local Government (Financial Management) Amendment Regulations 2000	16 Jun 2000 p. 2950-1	1 Jul 2000 (see r. 2)
Local Government (Financial Management) Amendment Regulations (No. 3) 2004	30 Dec 2004 p. 7015	1 Jan 2005 (see r. 2 and *Gazette* 31 Dec 2004 p. 7130)

Citation	Published	Commencement
Local Government (Financial Management) Amendment Regulations 2005	7 Jan 2005 p. 71-2	7 Jan 2005
Local Government (Financial Management) Amendment Regulations (No. 2) 2005	31 Mar 2005 p. 1047-53	1 Jul 2005 (see r. 2)
Reprint 2: The *Local Government (Financial Management) Regulations 1996* as at 17 Feb 2006 (includes amendments listed above)		
Local Government (Financial Management) Amendment Regulations 2008	20 Jun 2008 p. 2720-8	r. 1 and 2: 20 Jun 2008 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jul 2008 (see r. 2(b))
Statutes (Repeals and Minor Amendments) Act 2011 s. 16 assented to 25 Oct 2011		26 Oct 2011 (see s. 2(b))
Local Government (Financial Management) Amendment Regulations 2012	20 Apr 2012 p. 1698-705	r. 1 and 2: 20 Apr 2012 (see r. 2(a)); Regulations other than r. 1 and 2: 21 Apr 2012 (see r. 2(b) and *Gazette* 20 Apr 2012 p. 1695)
Local Government (Financial Management) Amendment Regulations (No. 2) 2012	29 Jun 2012 p. 2952-4	r. 1 and 2: 29 Jun 2012 (see r. 2(a)); Regulations other than r. 1 and 2: 30 Jun 2012 (see r. 2(b))
Reprint 3: The *Local Government (Financial Management) Regulations 1996* as at 7 Dec 2012 (includes amendments listed above)		
Local Government (Financial Management) Amendment Regulations 2013	21 Jun 2013 p. 2450-2	r. 1 and 2: 21 Jun 2013 (see r. 2(a)); Regulations other than r. 1 and 2: 22 Jun 2013 (see r. 2(b))
Local Government (Financial Management) Amendment Regulations 2017	12 May 2017 p. 2469	r. 1 and 2: 12 May 2017 (see r. 2(a)); Regulations other than r. 1 and 2: 13 May 2017 (see r. 2(b))
Local Government Regulations Amendment (Auditing) Regulations 2018 Pt. 3	26 Jun 2018 p. 2384-9	Pt. 3 (other than r. 13 and 14): 27 Jun 2018 (see r. 2(c)); r. 13 and 14: 1 Jul 2018 (see r. 2(b))
Local Government Regulations Amendment (Recovery of Advance Payments) Regulations 2018 Pt. 3	14 Dec 2018 p. 4805-6	15 Dec 2018 (see r. 2(b))

Citation	Published	Commencement
Local Government Regulations Amendment Regulations 2020 Pt. 2	SL 2020/35 9 Apr 2020	10 Apr 2020 (see r. 2(b))
Local Government Regulations Amendment Regulations (No. 2) 2020 Pt. 7	SL 2020/213 6 Nov 2020	7 Nov 2020 (see r. 2(b) and SL 2020/212 cl. 2)
Local Government (Financial Management) Amendment Regulations 2020	SL 2020/219 6 Nov 2020	r. 1 and 2: 6 Nov 2020 (see r. 2(a)); Regulations other than r. 1 and 2: 7 Nov 2020 (see r. 2(b))
Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022 Pt. 3	SL 2022/88 17 Jun 2022	1 Jul 2022 (see r. 2(b))
Local Government Regulations Amendment Regulations 2022 Pt. 3	SL 2022/177 2 Nov 2022	Pt. 3 (other than Div. 3): 3 Nov 2022 (see r. 2(b) and SL 2022/175 cl. 2); Pt. 3 Div. 3: 3 Nov 2024 (see r. 2(c) and SL 2022/175 cl. 2)
Local Government Regulations Amendment Regulations 2023 Pt. 2	SL 2023/106 30 Jun 2023	Pt. 2 (other than r. 6): 1 Jul 2023 (see r. 2(c)); r. 6: 1 Sep 2023 (see r. 2(b))
Local Government Regulations Amendment Regulations (No. 3) 2023 Pt. 5	SL 2023/158 18 Oct 2023	19 Oct 2023 (see r. 2(c))
Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025 Pt. 4	SL 2025/208 17 Dec 2025	1 Jan 2026 (see r. 2(c))
Local Government Regulations Amendment Regulations (No. 4) 2025 Pt. 4	SL 2025/211 17 Dec 2025	1 Jan 2026 (see r. 2(b))

Uncommenced provisions table

To view the text of the uncommenced provisions see *Subsidiary legislation as made* on the WA Legislation website.

Citation	Published	Commencement
Local Government Legislation Amendment (External Reporting Australia) Regulations 2026 Pt. 3	SL 2026/247 25 Nov 2026	1 Dec 2026 (see r. 2(b))

Defined terms

[This is a list of terms defined and the provisions where they are defined. The list is not part of the law.]

Defined term	Provision(s)
AAS	3(1)
amending regulations	79(1)
amendment day	82(1)
amendment regulations	82(1)
asset	17A(1)
Australian Accounting Standards Board	3(1)
authorised institution	19C(1)
carrying amount	17A(1)
cash flow statement	3(1)
class 3 or 4 local government	36A(1)
class of assets	3(1)
commencement day	52A(1), 80(1)
committed assets	34(1A)
comparative figures	30(1)
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fair value	17A(1)
foreign currency	19C(1)
Form	3(1)
income statement	3(1)
interim minimum payment	3(1)
interim notice	62(1)
interim rate	3(1)
last valuation date	17A(1)
major variation	20(1)
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net current assets	3(1)
new loan	20(1)
non-current asset	3(1)
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program	3(1)
rate	3(1)
re-finance	20(1)
relevant district	52A(1)
relevant month	34(1)
reportable value	17A(1) and (4)

right-of-use ..... 17A(1)
section ..... 3(1)
statement of financial activity ..... 3(1)
statement of financial position ..... 3(1)
state of emergency declaration ..... 3(1)
the due date ..... 71(1)
unpaid rate ..... 66(5)
vested improvement ..... 17A(1)

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