Local Government Councils – Summary of Statutory Requirements

Local Government Act (LGA); Local Government (Accounting) Regulations (LGAcR); Local Government (Administration) Regulations (LGAdR); Guidelines and General Instructions

| **Item** | **Legislative Reference** | **Essential Elements** | **Calendar Action** | **Status/Comments Responsible Officer** |
| --- | --- | --- | --- | --- |
| **Financial management documents** |
| Municipal, regional or shire plan | s22 LGA | Each council must have a plan for its area which must be:* accessible on the council’s website;
* available for inspection at the at the council’s public office; and
* available for purchase at a fee fixed by council from the council’s public office.
 | The current plan must be available for 3 years following the year it relates | Officer:      Completed : Yes [ ]  No [ ]  |
| Contents of municipal, regional or shire plan | s23 LGA | A plan must contain:* service delivery plan and council budget for relevant period;
* long-term, community or strategic plan adopted for the relevant period;
* the councils long-term financial plan; and

Must contain, or incorporate by reference, the councils most recent assessment \* of:* the adequacy of constitutional arrangements presently in force for the council;
* service delivery opportunities and challenges;
* possible changes to administrative and regulatory framework for service delivery in the relevant period; and
* whether possibilities exist for improving service delivery by cooperation with other councils, government agencies or other organisations;.

The plan must define indicators for judging council’s performance. | The current plan must be available at all times\*An assessment must be made or revised at least once in council’s term – until such time the current plan must include the previous assessment. | Officer:      Completed : Yes [ ]  No [ ]   |
| Long-term financial plan | s126 LGA s23 LGA | A council must prepare and keep up-to-date a long term financial plan, which must:* relate to a period of at least 4 financial years;
* contain, for the period to which the plan relates:
* a statement of major initiatives council proposes to undertake;
* projections of income and expenditure for each financial year;
* proposals for R&M and development of infrastructure for each financial year;
* be included in the municipal, regional or shire plan; and
* be provided to the Agency by 31 July of first financial year of plan.
 | The current plan must be available at all timesBy 31 July | Officer:      Completed : Yes [ ]  No [ ]   |
| Annual review of municipal, regional and shire plan | s24 LGA | A council must:* adopt or review the plan between 1 April and 31 July in each year; and
* forward a copy to the Agency by 31 July.

Before adoption a council must:* prepare a draft plan;
* make the draft plan accessible on council’s website;
* make copies available for public inspection at the council’s public offices;
* invite written submissions via publication of a notice on its website and in a newspaper circulating generally in the area;\* and
* consider submissions and make revisions the council considers appropriate.
 | By 31 July \*At least 21 day period required for written submissions from date of notice | Officer:      Completed : Yes [ ]  No [ ]   |
| Annual budget | s127 LGAs71 LGAr13 LGAcRGuideline 8 | A council must prepare a budget for each financial year. The budget must:* outline the council’s objectives; measures proposed to achieve those objectives; and indicators intended to be used to assess efficiency in achieving those objectives;
* contain estimates of revenue and expenditure (differentiating between operating and capital expenditure);
* state the amount to be allocated to the development and maintenance of each class of infrastructure;
* set out the rate structure and proposed rates amount to be raised;
* contain an assessment of the social and economic effects of rating policies;
* state allowances of council members and the amount budgeted to cover allowances;
* contain any other information required by guidelines; and

The council must not budget for a deficit. | The current budget must be available at all times | Officer:      Completed : Yes [ ]  No [ ]   |
| Annual budget adoption and amendment | s128 LGAGuideline 2Guideline 8General Instruction 2r24 LGAcR | A council must adopt its budget on or before 31 July in the relevant financial year.A council may adopt an amendment to the budget and as-soon-as practicable must:* publish the budget or amendment on the councils website;
* notify the Agency in writing of the adoption of the budget or amendment; and
* publish in a newspaper circulating in the area informing the public that copies may be downloaded from council’s website or obtained from the councils public office.

Amendment cannot:* increase the amount of member allowances;
* decrease member allowances except as per General Instruction 2; and
* change the amount of local authority member allowances except in accordance with Guideline 8.

Prior to council adopting its budget the CEO must:* check all available records to ensure that all rateable land is recorded in the assessment record; and
* certify to the council that, to the best of the CEO's knowledge, information and belief, the assessment record is a comprehensive record of all rateable land within the area.
 | Initial adoption by 31 JulyThe current budget must be available at all times | Officer:      Completed : Yes [ ]  No [ ]   |
| Annual report | s30 LGAs199 LGAr33 LGAcR | The annual report must contain:* or incorporate by reference, a report on local government subsidiary’s activities for the relevant year including financial statements;
* council’s audited financial statements;
* an assessment of council’s performance against objectives stated in the plan (applying indicators of performance set in the plan) and, for regional councils, the activities of the local authority within the council’s area.

A council must provide the annual report to the Minister by 15 November each year and forward a copy to the Agency. As soon as practicable, after the report has been delivered to the Minster, the council must publish the annual report on the council’s website and make the report available at the council’s public offices, | By 15 NovemberMake available the report as soon as practicable | Officer:      Completed : Yes [ ]  No [ ]   |
| Annual financial statement | s131 LGAs132 LGAr15 LGAcRr16 LGAcRr17 LGAcR | A council must prepare a financial statement for each financial year that must:* give a true and fair view of:
* revenue and expenditure for the financial year
* assets and liabilities for the financial year
* contain details of rates levied;
* state the nature (capital or operating) and amounts of grants and subsidies received (distinguishing those received from Territory, Commonwealth and other sources);
* disclose all reserves set aside for specific purposes;
* describe the nature and purpose of each function (as defined in the ABS Local Government Purpose classification) to which the income and expenditure is attributable and show:
* the carrying value of assets that can be reliably attributed to each function;
* income derived from each function (distinguishing grant and other income);
* expenditure that can be reliably attributed to each function;
* contain comparison between the budgeted and actual result (including comparison of income, outgoings and fixed assets by function);
* compare income and expenditure with the corresponding income and expenditure of the previous financial year;
* conform with the Accounting Standards, local government legislation and guidelines; and
* be prepared and referred to council’s auditor for audit as soon as practicable after the end of the relevant financial year.

**Certification**The CEO must certify in writing: * the statement has, to the best of the CEO’s knowledge, information and belief, been properly drawn up in accordance with the applicable Accounting Standards and Local Government legislation so as to present fairly the financial position of the council and the results for the relevant financial year;
* the statement is in accordance with the accounting and other records of the council

CEO must as-soon-as practicable, after the financial statement has been audited, lay the statement before the council.A council must forward an audited copy to the Northern Territory Grants Commission. | All actions to be completed to ensure audited statements are available by 15 November | Officer:      Completed : Yes [ ]  No [ ]   |
| Financial reports to council or council committee performing council’s financial functions | r18 LGAcR | CEO must, in each month, lay before a meeting of council (or council committee performing the council’s financial functions for that particular month) a report setting out:* financial year-to-date income and expenditure to the end of the previous month;
* forecast income and expenditure for the whole of the financial year;
* details of all cash and investments held (including money held in trust);
* statement of debts owed to council including aggregated amount by category and general age of debt; and
* other information required by council.
 | The monthly financial report should be available within 3 working days before the council meeting, with the Agenda.*(Good practice, not mandatory)* | Officer:      Completed : Yes [ ]  No [ ]   |
| Financial reports to a local authority | s53F LGA S63 LGAGuideline 8, cl20 | Council must prepare a quarterly financial report setting out:* quarterly and year to date budget and expenditure, by program and account category, in relation to the local authority area;
* forecast expenditure in the local authority area for the financial year; and
* explanations for variations greater than 10% or $10,000, whichever the higher, between actual and budgeted amounts.
 | Quarterly financial report for a local authority should be available with the next council report.*(Good practice, not mandatory)* | Officer:      Completed : Yes [ ]  No [ ]   |
| **Policy and procedure documents** |
| Local Authority policy on revocation of appointment  | s53E LGAGuideline 8, cl9 | A regional council must have a policy on revoking a local authority member appointment. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| HR employment selection advisory procedure is to include LA representative in relation to senior positions in the LA area | s53D LGAGuideline 8, cl18 | For regional councils, in addition to functions set out at s53D, a Local Authority must provide a representative for employment selection advisory panels in relation to senior positions in the local authority area | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Code of conduct | s77 LGAs78 LGA | A council must have a code of conduct which :* governs the conduct of members of council, local authorities, local boards and council committees;
* must be accessible on the council’s website; and
* may be adopted by ordinary resolution of council, otherwise Schedule 2 of the LGA constitutes the council’s code of conduct.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Privacy policy | s130 LGA | A council must have a privacy policy protecting members and staff of the council from undue intrusion into their private affairs.**Note**: The accounting records must be available for inspection at any reasonable time by the council’s auditor, an inspector of local government or a member of council however the privacy policy may limit the inspection of payroll records by members of council. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Accounting and policy manual | r9 LGAcR | A council must maintain an accounting and policy manual.Manual must include or incorporate by reference:* an organisation chart showing the functions of council, committees and responsible officers;
* statement of duties and responsibilities of the CEO and responsible officers;
* statement of the principal accounting policies;
* information about the timing and content of financial management reports to the council and CEO;
* statement of procedures council considers necessary to facilitate timely preparation of the annual financial statement;
* information necessary to ensure the proper operation of the computer based accounting system in use;
* details of all administrative and accounting procedures, policies and delegations of authority including:
	+ internal control procedures;
	+ personnel and financial delegations;
	+ chart of accounts;
	+ procedures relating to receipt and banking of money, payment of salaries and wages, allocation of machinery operating costs to council functions, purchase of goods and services, and granting of credit to council debtors.
 | In place at all timesIt is recommended councils schedule a document review (*e.g. annual or bi-annual)* | Officer:      Completed : Yes [ ]  No [ ]  |
| Policies and procedures to incorporate internal controls | r10 LGAcR | CEO must establish and maintain internal controls to:* safeguard assets of the council;
* ensure the accuracy, completeness and reliability of accounting data;
* promote the operational efficiency of the council;
* ensure compliance with relevant laws in force in the NT; and
* ensure adherence to council policies.
 | In place at all timesIt is recommended councils schedule a document review (*e.g. annual or bi-annual)* | Officer:      Completed : Yes [ ]  No [ ]  |
| Fraud protection plan | r10 LGAcR | CEO must establish and maintain a plan to detect and prevent fraud from within and outside council.  | In place at all timesIt is recommended councils schedule a document review (*e.g. annual or bi-annual)* | Officer:      Completed : Yes [ ]  No [ ]  |
| Accounting record procedures  | r12 LGAcR | CEO must ensure appropriate controls and procedures are implemented and maintained to ensure the integrity and security of data files and programs for council financial records. | In place at all timesIt is recommended councils schedule a document review (*e.g. annual or bi-annual)* | Officer:      Completed : Yes [ ]  No [ ]  |
| Human resource management policies | s104 LGAs105 LGA | CEO must maintain an up-to-date statement of council’s employment policies, consistent with the principles of human resource management, covering:* recruitment;
* probation and performance assessment;
* promotion;
* access to employment-related benefits;
* resolution of employment-related grievances; and
* other employment-related matters.

HR policies must give effect to the following principles:* selection processes for appointment and promotion must be based on merit and be fair and equitable;
* staff must have reasonable access to training and development and opportunities for advancement and promotion;
* staff must be treated fairly and consistently and not be subjected to arbitrary or capricious decisions;
* suitable processes for dealing with employment-related grievances;
* working conditions must be safe and healthy; and
* no unlawful, unreasonable or unjustifiable discrimination.
 | In place at all timesIt is recommended councils schedule a document review (*e.g. annual or bi-annual)* | Officer:      Completed : Yes [ ]  No [ ]  |
| Investment policy | s121 LGAGuideline 4 | Council must have an investment policy that sets out the objectives of council when investing surplus funds, and:* investments must be consistent with Guideline 4;
* the investment policy must be passed by resolution of council; and
* council may invest money not immediately required for the purposes of the council.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]   |
| Borrowing policy | s123 LGAGuideline 5 | Council must have a borrowing policy before any borrowing takes place:* Borrowing policy must be passed by resolution of council.

Council may borrow money but only with the Ministers approval after consultation with the Treasurer. Exceptions are:* Advance on overdraft not exceeding 2 months and 2% of councils total revenue income for previous financial year;
* minor transactions so classified under guidelines issued by the minister.

Minor transaction is an amount of $200 000 or less for a Schedule 1 council or $50 000 or less for a Schedule 2 council. Minor transactions include credit card transactions. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| **Records and registers** |
| To ensure proper custody of council records | r14 LGAdR | CEO is responsible for ensuring the proper custody of the council’s records and must ensure they are properly filed and indexed to facilitate access. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Property records | r22 LGAcR | CEO must ensure adequate records are kept of council property (including stores, material and tools).Council must ensure that stocktakes of council property are carried out regularly in accordance with the Accounting Standards and any applicable council policies.**Note**: It is recommended that confirmation of custody and condition of council property be done on a systematic basis outside of Accounting Standard requirements. This would demonstrate control over council assets.  | Regularly conduct and recordIt is recommended councils schedule a document review (*e.g. annual or bi-annual)* | Officer:      Completed : Yes [ ]  No [ ]  |
| Rates record | r24 LGAcR | CEO must keep a rates record containing, for each allotment of rateable land, particulars of:* all rates and charges levied on the allotment;
* penalties imposed;
* the amount of rates written off (if any); and
* the amount of payments made.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Register of interests | s74 LGAs200 LGAs200A LGAr12 LGAdR | CEO must keep a register of interests recording conflicts of interests disclosed in meetings by council members. The register must contain the:* name of the member making the disclosure;
* nature of the interest that gives rise to the conflict of interest; and
* nature of the question on which the conflict of interest arises.

The register of interests must be publicly available:* at the council’s public office; and
* on the council’s website.
 | Must be available for 3 years from the conclusion of the next general election after the entry was made | Officer:      Completed : Yes [ ]  No [ ]  |
| Debt record | r26 LGAcR | CEO must ensure proper records are kept of debts owed to council.Debt records must be kept by computer and be capable of being arranged according to the:* category of the debt (distinguishing rates from other debts); and
* age of the debt.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Assessment record | s152 LGAs24 LGAcR | Must maintain an assessment record which must contain:* brief description of each allotment and statement of assessed value;
* if a charge is imposed on non-rateable land, a brief description of the land;
* name and address of owner of the land;
* if the owner is not the principal ratepayer of the land, the name and address of the principle ratepayer;
* if the land is subject to a differential rate based on use, the land use; and
* other information the council directs to be included.

The assessment record *may* be kept by computer.A copy of the assessment record must be publicly available for inspection, free of charge, by any member of the public at the council’s public office.**Certification**Before a council adopts its budget for a financial year, the CEO must: (a) check all available records to ensure that all rateable land is recorded in the assessment record; and (b) certify to the council that, to the best of the CEO's knowledge, information and belief, the assessment record is a comprehensive record of all rateable land within the area. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Register of execution of common seal  | r11 LGAdR | A council must keep a computerised register of copies of all documents executed under the council’s common seal. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Register of correspondence  | r11 LGAdR | A council must keep a computerised register of copies of all correspondence addressed to or sent by council or its principal member. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Register of elections and polls | r11 LGAdR | A council must keep a computerised register of the results of all elections and polls. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| **Members and meetings** |
| Member of council disqualified | s37 LGA | A person is disqualified from office as a member of council if the person:* holds a judicial office (other than as a JP) ;
* is bankrupt or subject to a composition or arrangement with creditors under the *Bankruptcy Act 1966* (Cth);
* has been sentenced to a term of imprisonment (which has not expired) of one year or more;
* is an employee of the *council (although not disqualified from office as a member of some other council);*
* is indebted to the council for rates or surcharge and fails to discharge the debt within 6 months after the debt becomes due and payable; or
* is certified mentally unfit to carry out the functions of a member.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Council committees | s54 LGAs55 LGAs56 LGAs57 LGA | A council may establish and abolish council committees which are subject to control and direction by the council. If council establishes a council committee then council must set:* the terms and conditions of the membership; and
* the functions of the committee (whether executive or advisory in nature).

Subject to any direction by the council, the council committee may determine its own procedures. | Notice and minutes must be available for 3 years from the last day on which the meeting was scheduled | Officer:      Completed : Yes [ ]  No [ ]  |
| Notice of meetings  | s59 LGAs63 LGAs200 LGAs200A LGA | Must be given to members of a council, local authority, local board or council committee a reasonable time before the time appointed for the meeting. A notice convening a meeting must:* be in writing (given to the member personally, by post, email, fax or other pre-arranged way);
* state the date, time, place and agenda for the meeting;
* if given to council members, for an ordinary meeting, be given at least 3 business days before the meeting date and, for a special meeting, at least 4 hours before the time appointed;
* if given to local authority members, be given a reasonable time before the time appointed;
* be accessible on the council’s website a reasonable time before the appointed meeting time; and
* be posted on a notice board at council’s public office.
 | Must be available for 3 years from the last day on which the meeting was scheduled | Officer:      Completed : Yes [ ]  No [ ]  |
| Minutes | s67 LGAs200 LGAs200A LGA | CEO must ensure proper minutes of meetings of council, local authorities, local boards and council committees are kept, setting out:* names of members present at the meeting;
* business transacted at the meeting;
* any other information required by the regulations; and
* references to any written reports or recommendations considered together with information about how to access the reports or recommendations;

Council must confirm the minutes at the next meeting as a correct record.Minutes must be publicly available within 10 business days after the date of the meeting:* on the council’s website; and
* at the council’s public office.

**Note**: A confidential matter may be suppressed under s201 LGA. | Must be available for 3 years from the last day on which the meeting was scheduled | Officer:      Completed : Yes [ ]  No [ ]  |
| Member allowances | s71 LGAs127 LGAs200 LGAs200A LGAGuideline 2General Instruction 2Guideline 8 | A member of council is entitled to be paid an allowance by the council. The allowance of a member of a council is to be a rate fixed by the council for the relevant financial year subject to Guideline 2 (and General Instruction 2).* A member of a local authority is to be paid an allowance by the council in accordance with Guideline 8.

Council’s annual budget must state the level of allowances for members for the financial year and the amount budgeted to cover the payment.The level of allowances paid to members must be publicly available on the council’s website and at the public office.Allowances are not to be paid in advance. | Must be available for 3 years from the last day of the relevant year | Officer:      Completed : Yes [ ]  No [ ]  |
| Member expenses | s72 LGAs200 LGAs200A LGAGuideline 2 | Council members and local authority members are entitled, subject to council determined limitations, to payment or reimbursement of reasonable travel and accommodation expenses for:* attending council, local authority, local board or council committee meetings; or
* attending to council business in accordance with a prior resolution of council.

The level of expenses paid to members must be publicly available on the council’s website and at the public office. | Must be available for 3 years from the last day of the relevant year | Officer:      Completed : Yes [ ]  No [ ]  |
| Disclosure of interest (members) | s73 LGAs74 LGA | As soon as practicable after a member becomes aware of a conflict of interest in a question that has arisen or is about to arise before the council, local authority, local board or council committee the member must disclose the personal or financial interest that gives rise to the conflict:* at a meeting of council, local authority, local board or council committee; and
* to the CEO.

A member must not, without the Minister’s approval:* be present at a meeting of the council, local authority or council committee while a question in which the member has a conflict of interest is under consideration; or
* participate in any decision on the question.

**Note:** The CEO must record the conflict of interest in a register which is publicly available under s200 LGA. | Must be available for 3 years from the conclusion of the next general election after the entry was made | Officer:      Completed : Yes [ ]  No [ ]  |
| Committee to carry out financial functions  | r11 LGAcR | Where a council decides not to hold an ordinary meeting at least once in each month the council must appoint a committee and delegate to that committee the necessary powers to carry out, on behalf of council, council financial functions in the months the council does not hold an ordinary meeting.**Note:** As a council committee notices of meetings, procedures and minutes are subject to ss63, 64, 67, 200 and 200A LGA. | Notice and minutes must be available for 3 years from the last day on which the meeting was scheduled | Officer:      Completed : Yes [ ]  No [ ]  |
| Audit committee | r10 LGAcRGeneral Instruction 3 | CEO must establish and maintain an audit committee to monitor:* compliance by the council with proper standards of financial management; and
* compliance by council with the LGAcR and the Accounting Standards.

The audit committee is an independent advisory body to council and the Chairperson must not be a member of council or a member of council’s staff**.****Note:** As a council committee notices of meetings, procedures and minutes are subject to ss63, 64, 67, 200 and 200A LGA. | Notice and minutes must be available for 3 years from the last day on which the meeting was scheduled | Officer:      Completed : Yes [ ]  No [ ]  |
| **Council employees**  |
| Appointments | s100 LGAGuideline 3s103 LGAs104 LGA | Council must appoint a CEO in accordance with Guideline 3.The CEO is responsible for the appointment of staff in accordance with a staffing plan approved by council.Council must ensure, through its HR policies, the employment selection process for appointment and promotion are based on merit and must be fair and equitable.  | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Disclosure of interest (employees) | s107 LGA | A staff member who has a personal or financial interest in a matter in regard to which the member is required or authorised to act or give advice must:* disclose the interest to the CEO and if the staff member is the CEO then to the council; and
* not act in the matter except as authorised by the CEO or the council (as the case requires).

A staff member in this section extends to a person who:* is not an employee but works for, or provides services to, the council on a contract basis;
* works for council under an arrangement with a labour hire agency; or
* acts under powers of the council conferred by delegation (other than a member of council, a local authority, a local board, or a council committee).
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Confidential information (employees) | s108 LGA | A staff member must not disclose confidential information obtained in the course of the staff member’s work except as may be required for the staff member’s official duties.A staff member must not make improper use (where used to gain some private benefit or to inflict harm on another) of the confidential information obtained in the course of the staff member’s work.A staff member in this section extends to a person who:* is not an employee but works for, or provides services to, the council on a contract basis;
* works for council under an arrangement with a labour hire agency; or
* acts under powers of the council conferred by delegation (other than a member of council, a local authority, a local board, or a council committee).
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Portability of long service leave rights | s109 LGA | A person who leaves the employment of one employer and enters the employment of another within 3 months may elect to transfer their accrued long service leave to the later employer.An employer must, as soon as practicable after an employee enters into employment, require the employee to provide to the employer, not later than 28 days after the requirement, a written declaration with the relevant employment details and an election to transfer.An employer in this section applies to:* an NT local government council;
* an NT local government subsidiary; and
* LGANT.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Assistance to be provided to the auditor | s137 LGA | The auditor may ask the CEO or another member of council’s staff to produce financial records or to answer questions relevant to the council’s financial affairs. A person must comply with a request made. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Assistance at the request of an inspector of local government | s209 LGA | The CEO or any other member of the council’s staff must, at the request of an inspector of local government:* do anything reasonable necessary to facilitate the exercise of compliance review or investigation powers to enter and access council records and documents;
* answer questions relevant to the compliance review or investigation asked by the inspector;
* produce specified records or documentary material relevant to the compliance review or the investigation;
* give other assistance the inspector reasonably requires; or
* do any combination of the above.
* A person must comply with a request made an inspector of local government.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| **Procurement and disposal of assets** |
| Disbursements from authorised accounts | r19 LGAcRr20 LGAcRr21 LGAcR | Bank accounts kept by council must:* include the name of the council in the account name; and
* be reconciled at least monthly.

Disbursement procedures must adhere to the following:* cheques issued by council must be signed by at least 2 persons authorised by resolution of the council to sign the cheques on its behalf;
* electronic disbursements must be processed by at least 2 persons authorised by resolution of council to process electronic disbursements on its behalf;
* authorisations may only be given to one or more of the council’s principal member, CEO or member of staff and may include limitations as resolved by council; and
* council must keep an account of cash expenditure under an imprest system (e.g. petty cash).
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Write off money or property | r23 LGAcR | Council may authorise the writing off of money or an item of property if, on certification of a responsible officer, the council is satisfied the money or property cannot be recovered.**Certification**Before the council may authorise the writing off of the relevant amount or item in the accounts of council the responsible officer must certify: * the money has been misappropriated or cannot be found; or
* that an item of property has been misappropriated, destroyed or damaged beyond economic repair or cannot be found.
 | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Dispose of property | s182 LGAGuideline 7 | Council may deal with or dispose council property subject to Minister’s guidelines. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Quotations | r28 LGAcRGeneral Instruction 4 | Subject to council’s policies and certain exemptions, if the cost of supplies is:* $10 000 or less then council need not obtain quotes;
* More than $10 000 but not more than $100 000 then council must obtain written quotes from 3 possible suppliers and must choose the supplier from those quotes ;
* if not practicable to obtain 3 quotes then must record in writing the reasons.

**Note:** All quotes must be kept as part of the proper operations of council procurement process. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Tenders | r29 LGAcRr30 LGAcRr31 LGAcRGeneral Instruction 4 | Council must, by public notice published in a newspaper circulating in the area, call for tenders of contracts for the provision of supplies to council at a cost of more than $100 000 and:* only open tenders in the presence of the council or a committee of 3 members of the council’s staff delegated by the council to open, consider and report to council on the tenders;
* provide written notice of acceptance to the person who submitted a tender;
* give written notice of the successful tender in writing to each person who submitted a tender, including:
* the name of the successful tenderer;
* the supplies to be provided; and
* the tender price;
* publish the notice of the successful tender on the council’s website.

**Note:** Quotations and tenders are not required for supplies consisting of or related to:* purchase of land;
* consultancy or other professional services (subject to General Instruction 4);
* travel or accommodation;
* where the requirement is dispensed with by the Minister;
* where an exemption is granted by the Agency;
* if supplies are to be obtained under a contract to which the following is a party:
* the Commonwealth or a State or Territory (including the NT); or
* where resolved by resolution of council and published on councils website, another council, local government subsidiary or LGANT.
 | The successful tender details must be published on the council website (***NOTE*** *no timeframe is mandated but the Agency recommends 3 years from the date of the notice of the successful tender*) | Officer:      Completed : Yes [ ]  No [ ]  |
| **Rates, charges and debts**  |
| Write off of debts | r27 LGAcR | Council may resolve to write off unpaid rates or other debt owed to council where the CEO certifies in writing:* if a rates debt – there is some doubt rates were properly imposed, are legally recoverable or would be impracticable or uneconomical to recover; or
* if some other debt – the CEO has made all reasonable efforts to recover and it is not reasonably possible to do so.

**NOTE:** Proceedings for recovery of rates are to be commenced within 6 years after the rates were imposed pursuant to s169 LGA. | In place at all times | Officer:      Completed : Yes [ ]  No [ ]  |
| Basis of rates | s148 LGAs149 LGAs155 LGA | When setting rates council may consider using:* a fixed charge for each allotment.
* a valuation-based charge, calculated as a proportion of the assessed value of each allotment, which may include a minimum charge; or
* a combination of:
1. fixed charges (for different purposes); or
2. fixed charge/s and a valuation-based charge.

Differential charges apply to each method and may be fixed for:* + - allotments within different parts of council’s area; or
		- by different classes of allotments.

Council may adopt various basis of assessing the value of allotments (i.e. Unimproved Capital Value (UCV), Improved Capital Value (IMP) or annual value), as determined by the valuation roll. | Rates declaration by 31 July | Officer:      Completed : Yes [ ]  No [ ]  |
| General rates | s155 LGAs158 LGAs200 LGAs200A LGA | A council must declare rates on allotments to raise council intended funds for general and special purposes for the financial year. The declaration must state:* amounts to be raised for general and special purposes;
* basis or bases of the rates; and
* if payable by instalments – the number of instalments and dates payable.

A council must, within 21 days after declaring rates, publish the notice of the rates:* on council website;
* in newspaper circulating generally in the council’s area; and
* at council’s public office.
 | Rates declaration by 31 JulyPublic notice within 21 days after declaringNotice must be available for 3 years from the last day of the financial year during which the notice was published | Officer:      Completed : Yes [ ]  No [ ]  |
| Special rates | s156 LGAs158 LGAs200 LGAs200A LGA | A council may declare special rates on allotments within the relevant area. The declaration must state:* the purpose;
* the amount;
* basis of the special rate; and
* whether the special rates are imposed on rateable property generally or within a particular part of an area (identify the relevant part).

A council must, within 21 days after declaring rates, publish the notice of the rates:* on council website;
* in newspaper circulating generally in the council’s area; and
* at council’s public office.
 | Public notice within 21 days after declaringNotice must be available for 3 years from the last day of the financial year during which the notice was published | Officer:      Completed : Yes [ ]  No [ ]  |
| Conditionally rateable land | s142 LGAs200 LGAs200A LGA | Conditionally rateable land is:* land held under a pastoral lease;
* land occupied under a mining tenement;
* land that is classified under the regulations as conditionally rateable; and
* only rateable in accordance with a notice published by the Minister in the Gazette at least 2 months before commencement of the financial year for which rates are declared.

To be considered, council submissions must be received by the Minister at least 5 months before commencement of the financial year.As soon as practicable after the approved notice is published in the Gazette it must also be:* published on the council’s website by council;
* publically available at the council’s public office; and
* published on the Agency’s website by the Agency.
 | Notice must be published as soon as practicable after publication in the GazetteMust be available for 3 years from the last day of the financial year during which the notice was published | Officer:      Completed : Yes [ ]  No [ ]  |
| Imposition of charges | s157 LGAs158 LGAs200 LGAs200A LGA | A council may declare a charge on land in its area if the council carries out work, or provides services, for the benefit of the land or occupiers of the land. A declaration of a charge must:* + state the amount or basis of the charge;
	+ identify the land to which the charge will apply; and
	+ state the purpose of the charge.

A council must, within 21 days after declaring charges, publish a notice of the charges:* + on the council website;
	+ in newspaper circulating generally in the council’s area; and
	+ at council’s public office.

The rates notice must state:* the details of the rates;
* the date on which payment of the rates are due;
* the date of instalment payments due, if applicable; and
* the details of any discount, other concession or benefit council resolved to allow for prompt payment of rates in full.

**Note**: The provision for rates concessions do not apply to charges. | Declaration by 31 JulyPublic notice within 21 days after declaringNotice must be available for 3 years from the last day of the financial year during which the notice was published | Officer:      Completed : Yes [ ]  No [ ]  |