

**LOCAL GOVERNMENT ACT 1993—REGULATION**

(Relating to the financial management of councils)

NEW SOUTH WALES



*[Published in Gazette No. 88 of 1 July 1994]*

HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Local Government Act 1993, has been pleased to make the Regulation set forth hereunder.

EDWARD PICKERING, M.L.C.,  
Minister for Local Government and Co-operatives.

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**Commencement**

1. This Regulation commences on 1 July 1994.

**Amendments**

2. The Local Government (Financial Management) Regulation 1993 is amended:

- (a) by omitting from clause 4 the definition of **“responsible accounting officer”** and by inserting instead the following definition:

**“responsible accounting officer”**, in relation to a council, means:

- (a) a member of the staff of the council designated by the general manager; or
  - (b) if no such member has been designated, the general manager;
- (b) by omitting clause 6 (2) (i) and by inserting instead the following subparagraph:
    - (i) a summary in accordance with a form approved by the Director-General.

- (c) by inserting in clause 8 (a) after the word “monitored” the words “each month”;
- (d) by inserting in clause 17 (1) after the words “unless the council” the words “at the annual meeting held in accordance with subclause (2) or at a later ordinary meeting”;
- (e) by omitting clause 17 (2) and by inserting instead the following subclause:
  - (2) A council must each year hold a meeting for the purpose of approving expenditure and voting money.
- (f) by inserting after clause 19 (3) the following subclause:
  - (4) The report must be made up to the last day of the month immediately preceding the meeting.
- (g) by omitting from clause 21 the word “Auditing” and inserting instead the word “Accounting”;
- (h) by omitting from clause 22 (2) (a) the following words:
  - 1 the Act and the regulations; and
  - 1 the Statements of Accounting Concepts; and
- (i) by inserting in clause 22 (2) (a) after the words “Financial Reporting; and” the following words:
  - the Local Government Asset Accounting Manual; and
- (j) by omitting clause 23;
- (k) by omitting clause 27 (2);
- (l) by omitting Schedule 1.

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#### EXPLANATORY NOTE

The object of this Regulation is make miscellaneous minor amendments to the Local Government (Financial Management) Regulation 1993.

This Regulation is made under the Local Government Act 1993, including section 748 (the general regulation making power) and sections 404, 413, 418 and 426.

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