

Line Item Summary Totals

Internal Plant Hirs/Rental Internal Rental/Rafes
Other Internal Transfers Expenditure Oncosts Paid - Payroll
Oncost Paid - Non Payroll
Plant Expenditure Paid Wages Material & Services Expenditure Depreciation Expenditure Other Expenditure Government Levies & Charges Oncost Councillors Expenditure

Recurrent Grant Revenue
Fees of Charges Revenue
Interest Revenue
Reimbursements Revenue
Oncost Recoveries - Internal Tier Plant Fire Income - Internal Tear Other Internal Transfers Income Rate Revenue

Other Revenue Underlying (Surplus) / Defici

Gain on sale of Fixed Assets Loss on Sale of Fixed Assets Net Loss On Disposal of Fixed

Capital Grant Revenue Subdivider Contributions Underlying (Surplus) / Deficit

Operating (Surplus) / Deficit

Northern Midlands Council Account Management Report

Income & Expenditure Summary for the Period Ended 30 April 2017 (83% of Year Completed)

வ	Governance		Corporate Services		Regulatory & Community Servic Development Services	munity Service	Davelopment Sen		Works & Infrastructurs Services	turs Services		Total Operating Statement
_	2016/17	2016/17	2016/17	_	2016/17	2016/17	2016/17	18/17	2016/17	. ~	2016/17	
_	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	e e	dget	Þ	Actual
_	302,906	265,258	870,466	658,520	212,109	158,863	451,554	291,714		1,620,173		1,299,745
	342,820	283,923	70,859	404,643 80,883	254,244	19 180	243,663 13,770	2/0,430 11,470		5,176,302	5,176,302 4,313,562	
	0.40°-1	5 087	598 863	446.958	1.690	1.687	0	0		60,256		65,921
	190,097	152,869	0				0	0		0		o
	472,879	104,210	438,879	441,998	179,398	85,391	47,020	34,386		126,0		126,036 54,288 1
-	133,278	116,006	249,764	194,235	92,419	64,688	198,280	123,503	ដ			597,181 474,962 1,
_	19,650	21,343	20,570	19,821	19,310	15,332	56,650	20,61	4		845,778	845,776 748,467 96
	0	o	910	1,264	0	606	0		0			6,290 3,901
_	0	2,555	6,410,447	5,243,175	D	269	0		۵	-	27,050	27,050 24,894 6,
	67,980	52,687	166,085	159,276	33,548	866,69	110,141	28	285,480		324,135	324,135 435,071
	96,398	76,330	243,619	174,754	44,637	40,263	154,914	<u> </u>	115,971	15,971 477,673		477,673
_	/,430	5,505	008'81.	1,442	oneth!	1,120	0,300		7,140		10.0	
_	1,681,366	1,120,993	9,570,234	7,812,748	870,875	672,557	1,282,512	1,16	1,166,291	12,877,326	12,877	12,877,326
	٥	0	(9,146,346)	(8,997,728)	(23,256)	(22,644)	0		0	0 (702,941)	D (702,941) (719,498)	2 3
	(5,273)	(5,273)	(1,806,201)	(1,467,149)	(1,000)	(1,000)	D		0	0 (2,575,435)	435) (2	435) (2,889,977)
_		(191)	(540,272)	(428,820)	(137,982)	(138,441)	(400,184)	(319,346)	<u>8</u>	46) (427,862)	(427,862)	(427,862) (377,169)
	(300,000)	(116,222)	(105,642)	(130,888)	0)) 0	, 0		ם מ	0	0	0 0 0
	(2,600)	(2,732) /112 378)	(25,767)	(189,737)	(57,410)	(55,963)	(232.476)	1133.5	ÿ c	(807,198)	(807	(46,500) (807,198)
	(17,830)	(19.577)	(15,310)	(7,014)	(9,000)	(6,320)	(21,940)	(16,619)	<u>.</u>		(1,138,869)	(1,138,869) (984,902)
	(25,770)	(21,570)	(495,442)	17,669	(490,593)	(418,715)	(687,112)	(523,967	Ë	(5,138	(5,138,580) (4	(5,138,590) (4,249,158)
	(702,000)	(387,690)	(23,795)	(22,025)	(2,100)	(1,207)	0		0	2	(84,426)	(B4,426) (53,909) (
П	(1,186,731)	(000,000)	(14,400,008)	(717,161,11)	(720,041)	(000,002)	(1,041,712)	(900,400)	٤	Ť	1 120 26	(10,041,001)
ficit Before	494,617	455,360	(2,835,805)	(3,318,464)	142,534	18,675	(59,200)	172,855	85	855, 1,955,495	1,955	1,955,495 1
	þ	3		۵.	.	5	5		>		-	
	00	0.0	0 (٥.	o i	6,911	٥	21	21,854	,854 300,000	300	300,000
xed Assets	0	0	0	0	0	6,911	0	21	21,854	854 300,000	300	300,000
_	494,617	466,360	(2,835,805)	(3,318,464)	142,534	25,786	(59,200)	194	194,709	1,7092,255,495	2,255	2,255,495 1
	0	. .	00	(246)	00	<u>0</u>	00		00		(2,291	(2,291,976)
1	D	0	0	(246)	Đ	0	0		o	(2,721	(2,721	(2,721,976) (737,055)
-	494 E17	455 300	(SOB SEB C)	/3.94B 740)	142.534	25.746	(59.200)	ģ	4.709	(466	(466,461)	194,709 (466,481) 555,772 (2,724,335)

Northern Midlands Council
Account Management Report
2016/17 for year to April 2017

March Marc	ACCOUNT MANAGEMENT AND			
Budget Acasa Dudget Acasa Acasa Acasa Dudget Acasa	2016/1/ for year to April 2017		Annual	Schelduled and Actual Works by Wonth
S Spant S M/mod JUL AUG SEP OCT MOV DEC JAM ER9 MAN JAPE MAN SEP Oct MOV DEC JAM ER9 MAN JAPE			Budget	
Expenditure - Governance Sequipment Se			Spent %	AUG SEP OCT NOV DEC JAN FEB MAR APR MAY
lant & Equipment 5,000 6,060 11 Gov - Council Chambers Table and Chairs 6,910 10,910 12,970 11 Gov - Council Chambers Table and Chairs 6,910 10,970 10 Gov - Council Chambers 11,910 12,970 10 Total Fleet, Plant & Equipment 102,000 2,835 102,000 2,835 L'ét - CRD Strategy Parklets 102,000 2,835 102,000 2,835 Total Land & Buildings 100,000 2,835 100,000 2,835 For Comporate Services 80,000 352 100,000 352 Let - Council Chambers Roof Replacement 6,000 2,707 34,552 100,000 2,835 Let - Computer System Upgrade 80,000 352 115,927 34,552 100,000 2,707 Phi - Community Centre/Child Care Air Conditioning 9,913 16,000 2,707 34,552 100,000 2,707 34,552 100,000 1,502 115,927 34,552 100,000 33,520 100,653 100,000 1,502 115,927 34,552 100,000 100,723 100,723 100,723 100,723 100,723 100,723 100,723 100,723 100,723 100,723 100,723 100,	Capital Expenditure - Governance			
Buildings Life - CBD Strategy Parklets 102,000 2,835 2,000 2,835 2	lant & E			
Buildings 102,000 2,835 102,000 2,835 102,000 Total Land & Buildings 102,000 2,835				
102,000 2,835	Building			
113,910				
Replacement Replac				
Replacement Replacement 80,000 352 80,000 352 6,000 2,707 6,000 2,707 115,927 34,652 115,927 34,652 115,927 34,652 115,927 34,652 115,927 34,652 1187,293 108,615 187,293 108,615 187,293 108,615 187,293 108,615 183,839 193,133 163,839 193,133 163,839 193,133 163,839 193,133 163,839 193,133 163,839 193,133 163,839 193,133 163,839 193,25 1 17,000 19,325 1 17,000 19,325 1 17,000 33,190 19,000 33,190 19,000 33,190 19,000 33,190	Capital Expenditure - Corporate Services			
15th - Council Chambers Roof Replacement 80,000 352 15th - Community Centre/Child Care Air Conditioning 6,000 2,707 15th - Community Centre/Child Care Air Conditioning 6,000 2,707 15th - Community Centre/Child Care Air Conditioning 6,000 2,707 15th - Community Centre/Child Care Air Conditioning 6,000 2,707 15th - Community Centre Council Chambers Improvements 9,931 163,927 34,652 15th - Composite Equipment & 9,931 163,000 1,072 15th - Community Services 419,133 163,839 15th - Community Community Services 419,133 163,839 15th - Community Services 15,000 17,784 1 15th - Community Services 17,000 19,325 1 15th - Community Services 17,000 19,325 1 15th - Community Services 17,000 19,325 1 15th - Community Services 17,000 33,190 15th - Community Services 15,000 15t	Equipment & Buildings -Corporate Services	t		
Prh - Community Centre/Child Carle Air Conditioning 11,5927 33,552 Corp - Computer System Upgrade 9,913 16,202 1 Corp - Computer System Upgrade 9,913 16,202 1 Corp - Orffice / Council Chambers improvements 187,293 108,615 1 Sports Centre Equipment Purchases / Improvements 20,000 1,072 1 Sports Centre Equipment & Buildings - Corporate Services 419,133 163,839 163,839 Expenditure - Regulatory and Community Services 419,133 163,839 163,839 Expenditure - Parol Vehicle 15,000 17,784 1 Ec & Comm Dev - Purchase of Office Equipment 2,000 1,784 1 Total Capital Expenditure - Regulatory and Community Services 17,000 19,325 1 Iant & Equipment 17,000 19,325 1 Fleet - F4 Health/Planning Inspector 15,000 33,190 - Plan & Dev - Purchase of Office Equipment 15,000 33,190 - Total Capital Expenditure - Development Services 59,000 33,190 -		80,000		
Corp - Purchase Office Equipment 9,913 16,202 1 Corp - Office / Council Chambers Improvements 187,293 108,615 <td></td> <td></td> <td></td> <td></td>				
Sports Centre Equipment Purchases / Improvements 20,000				
Expenditure - Regulatory and Community Services 419,133 163,839 419,100 17,784 1 417,000 19,325 1 419,000 19,		_	.,	
Expenditure - Regulatory and Community Services quipment & Buildings				
quipment & Buildings 15,000 17,784 1 Fleet - F2 Pool Vehicle 2,000 1,541 1 Ec & Comm Dev - Purchase of Office Equipment 2,000 1,541 1 Total Fleet, Equipment & Buildings 17,000 19,325 1 Expenditure - Development Services 17,000 19,325 1 Expenditure - Development Services 15,000 - - Fleet - F4 Health/Planning Inspector Plan & Dev - Purchase of Office Equipment Total Fleet, Plant & Equipment 15,000 33,190 - Total Capital Expenditure - Development Services 59,000 33,190 -	Capital Expenditure - Regulatory and Community Services			
ildings 17,000 19,325 1 tegulatory and Community Services 17,000 19,325 1 spector 15,000 - - ice Equipment 44,000 33,190 - ent 59,000 33,190 - 59,000 33,190 - -	quipmer			
spector 15,000 ice Equipment 44,000 ent 59,000 33,190 ent 59,000 33,190 33,190	Total Capital Expenditure - Regulatory and Community Services			
lant & Equipment 15,000 F(eet - F4 Health/Planning Inspector 44,000 33,190 Plan & Dev - Purchase of Office Equipment 59,000 33,190 Total Fleet, Plant & Equipment 59,000 33,190 Total Capital Expenditure - Development Services 59,000 33,190	Capital Expenditure - Development Services			
Plan & Dev - Purchase of Office Equipment 44,000 33,190 Total Fleet, Plant & Equipment 59,000 33,190 Total Capital Expenditure - Development Services 59,000 33,190	lant & E			
59,000 33,190				
	Total Capital Expenditure - Development Services		İÌ	

		Annual	YTD A	Annual	Schelduled and Actual Works by Month	s by Month	
		Budget	Actual B	Budget	Actual Expenditure	Scheduled Work	Į.
		\$	ф	Spent % B/	B/fwd JUL AUG SEP OCT	NOV DEC JAN FEB MAR	APR MAY JUN
Capital Expenditure - Works Department	Works Department				-		
Fleet, Plant & Depot							
700003 Fleet	Fleet - F3 Works Supervisor (Trade \$18,181)	15,000	32,966	7%0	-		
700011 Fleet -	Fleet - F11 Light Truck	40,000	, to to	100			
	Fleet - F12 Light Truck Litter Collection North	30,000	44,202	14/%		_	
	Fleet - F14 Utility Building Maintenance	40,000	39,64/	%66 %66	_		
	Fleet - F25 Utility Vehicle (Trade \$12,499)	18,500	31,045	158%			_
	Fleet - F31 Utility	20,000	· ·	0%	_		_ _
	Fleet - F32 Truck	84,000	143	0%	_	_	
	Fleet - F51 Backhoe	95,000	143	0%			
	Fleet - F60 Mobile Arrow Board	3,896	3,896	100%			_
	Fleet - F64 Tractor (Trade \$50,000)	72,000	122,121	1/0%	_		 T
	Fleet - Depot Pool Utility Vehicle	20,000	,	0%			
	Works - Purchase Small Plant	16,104	4,660	29%	_	-	
	Works - CCTV Installation	15,000	6,403	2 %			
	Works - Office Equipment Purchases		200	100%	_		
	Works - Longford Depot Improvements	21,500	25,822	T20%	_		7
720201 Work	Works - Ctown Depot Improvements	11,500	9,340	0.1%			
	Total Fleet, Plant & Depot	502,500	320,613	64%			
ģ	&d _ Coorts Contro andeconing	20,000	1	0%			
70777/ Evan	Evan - Jamo Poets Main Street	25,000	14,399	58%		_	
	Ctown - Valentine Park Toilet Block Extension	•	4,646	0%	_		
	Lfd - Victoria Square to Mill Dam Project	50,000	910	2%	_		
	Rec - Private Power Poles All Areas	10,000		8	_		
	Rec - Street Tree Program All Areas	51,000	1,374	3%			_
	Lfd - NMC Marquee	5,240	5,240	70%			
707855 All Ar	All Areas - Town Entrance Landscaping/Beautification	30,000	21,534	7/10/			
707883 Evan	Evan - Morvern Park Dump Point Landscaping	4,000	12,057	707C			
707899 Vario	Various - Signage Projects	30,000	12,332	0 %		-	
	Cry - Recreation Ground Sewer Dump Point and Main Extension	000,00	1 089	4%_ 4%_		-	
	Cry - Recreation Ground Building Improvements	14 000	1 671	12%	_		_
	Cry - Pool Roller Cover and Signage		4.266	22.	-		
	Evan - rails Park reflee	253,000	277,753	110%	_		
707965 Take	Red - Longtond Victoria Square Describes Ubgrade	8,000	1,177	15%			
	Pth - Train Park Painting of Train	10,000	509	5%			
	Ross - Town Square Building Removal	10,000	623	6%			
	Evan - Falls Park Entrance & Gates	40,000	706	2%			
	Evan - Morven Park Oval Top Dressing	•	522	2%			_
707979 Lfd -	Lfd - Rec Ground Improvements Master Plan Stage 1	20,000	1,052	ر ا	-	_	
	Lfd - Cemetery Improv to Road Irrigation, Seats, new Sheaths	15,000	10,941	78%			
707982 Long	Longford - Victoria Square Christmas Tree Lighting	3 1	2,038	1 0%		_	1
	Lfd - Victoria Square Cenotaph Lighting	7 500	7121	р л <u>х</u>			
707984 Lfd -	Lfd - Playground Shelter Lewis St	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , 4.4.4	1,,,,,	-	-	- Fagge

		Annual Budget	YTD Actual	Annual Budget	Scheidtled and Actual Works by Month Actual Expenditure Scheduled \	Scheduled Work	
		'	\$	<u> </u>	B/fwd JUL AUG SEP OCT	NOV DEC JAN FEB	MAR APR MAY
707985	All Areas - Playground Softfall Replacement Program	50,000	4,447	9%			
707986	Pth - Playground Shelter Seccombe St	15,000	4,138	28%		<u> </u>	
707990	Lfd - Northern Midlands Sports Centre Redevelopment	ı	16,857		-		
715255	Rec - Street Furniture & Playground Equip All Area	33,328	51,683		_		
723800	Rec - Boat Ramp Improvements	140,000	06T'69				_
788609	NRM: - Sheepwash Creek Capital Works	55,000		0%			
	Total Recreation	981,068	527,460	54%			
Buildings				2			
707719	Ross - Cannon at War Memorial Restoration	15,000			_	_	
707805	Ctown - War Memorial Oval Amenities Upgrade	•	2,318				_
707805.1	Ctown - War Memorial Oval Amenities Upgrade - Design				_	_	
707854	Pth - War Memorial Main St Gun Restoration	5,000	1	0%			
707868	Cry - Town Hall Improvements	8,000					
707877	All Areas - Bus Shelters / Playground / BBQ / Shade Structures	80,000 20,000	29,315 15,543	37% 78%			
70/920	Rec - Public Bullaings Aspestos Reillovas	#0.000 11,000			_	_	
707925	Ctown - Town Hall Improvements	20000			_		_ _
707927	Epping - Hall Weatherboard Replacement	000 000	17 970		_	_	
707934	Ross - Public Lollet Replacement	000 cc			_		_ _
2/942	AVOCA - Public Bullulings Flogram	5,000		0%	_		
10V945	Cry - Front Park History Board Silence	24.500	239			-	
146/01/	Court - noot improvement	20,000					
707040	Ctown - Renovations/Horrades Guide Hall	5,000		0%		_	
707950	Ctown - Valentine Park Log Shelter Shingle Replacement	7,000	1	0%	_	_	
707951	Ctown - Oval Score Box Stair Replacement	2,000	ľ	0%		_	
707952	Lfd - 15 Smith Street Redevelopment		2,606				_
707954	Evan - Renovations/Upgrades Murray St Units	20,000					
707955	Evan - Community Centre Flag Pole Replacement	10,000					
707956	Evan - BBQ Shelter Improvements Honeybanks Reseve	1,000					
707957	Lfd - Town Hall Exterior Painting	25,000	13		_		
707959	Lfd - War Memorial Hall Floor Improvements and Sound Proofing	61,000	626		_		
707961	Lfd - Library Access and Rising Damp Rectification	10,000			-		<u>-</u>
707962	Lfd - Recreation Ground Building Stair Replacement	7,000	, ,	027	_	_	
707970	Rossarden - Public Toilet improvements	2,000	ŗ	0%			
707973	Ross - Town Hall Acoustic Improvements	4,793					_
707976	Ross - Caravan Park Units Floor Coverings	10,000	9,659		_		
707988	Avoca - Museum Roof Replacement	12,000			_		_
715350	Rec - Public Building Improvements	100,000			_		
715390	All Areas - Public Amenities Painting Program	30,500				_	
715400	All Areas - Building Demolitions	17,500		ا		-	
-	Total Buildings	804,233	3 157,098	2U%			_

		Annual	YTD	Annual	Scheiduled and Actual Works by Month	orks by Month		
		Budget	<u>a</u>	Budget	Actual Expenditure	Scheduled Work		
		₹s	\$ 5	Spent %	B/fwd JUL AUG SEP OCT	NOV DEC JAN	FEB MAR APR	NUC YAM
Waste Management	ment			<u> </u>				
712952	Waste - MGB Purchases	25,000	2,260	9%				
	Waste - WTS Improvements	1,500	3,265	218%			_	
	Waste - Lfd WTS Improvements	•	80 S	0%	_			
	Waste - Avoca WTS Improvements Total Waste Management	30,850 57,350	30,356	64%				_
Roads								
- Bridge	Ctown - Bridge St Reconstruction Highway to Church St							
750180	Ctown - Bridge St Reconstruction Highway to Church St	220,000	20,002	_		_	_	
<u>_</u>	Ctown - Bridge St Reconstruction Highway to Church St Excavation	1	19,181		_		_	
750180.2	Ctown - Bridge St Reconstruction Highway to Church St Subbase	r . ı	35,074					
1001001	Charles Balding & Baconstruction Highway to Church Pren for Seal		2,497			_		
750180.4 750180.5	Ctown - Bridge St Reconstruction Highway to Church Seal		27,391					
750180.7	Ctown - Bridge St Church St to Highway Nature Strip	r	5,464				_	
750180.8	Ctown - Bridge St Church St to Highway Driveways	•	7,803					
750180.9	Ctown - Bridge St Reconstruction Highway to Church St Other	1	1,551				_	
750180.91	Ctown - Bridge St Reconstruction Highway to Church St Total Ctown - Bridge St Reconstruction Highway to Church St	220,000	142,535	65%				
Gown - Leake S	ଫୁଡୁwn - Leake St Reconstruct Mason to Torlesse K&G						-	
750684	Ctown - Leake St Reconstruct Mason to Torlesse K&G	140,000	25,231					
75 0684.1	Ctown - Leake St Reconstruct Mason to Torlesse Excavation	,	17 666					
750684.2	Ctown - Leake St Reconstruct Mason to Toriesse Subbase	ı 1	35,297					
750584.3	Crown - Leake St Reconstruct Mason to Torlesse Prep for Seal	•	7,836				_	
750684.5	Ctown - Leake St Reconstruct Mason to Torlesse Seal	r	38,956					
750684.6	Ctown - Leake St Reconstruct Mason to Torlesse Footpath	1	,					
750684.7	Ctown - Leake St Reconstruct Mason to Torlesse Nature Strip	ι	10 I 7 7					
750684.8	Ctown - Leake St Reconstruct Mason to Torlesse Driveways		1766					
750684.9	Ctown - Leake St Reconstruct Mason to Torlesse Other		1,766					
750684.91	Ctown - Leake St Reconstruct Mason to Torlesse Stormearer Total Ctown - Leake St Reconstruct Mason to Torlesse K&G	140,000	197,746	141%				
Ctawn - Torless	Ctown - Torlesse St Reconstruction Leake to end							
751257	Ctown - Torlesse St Reconstruction Leake to end	50,000	7,606					
751257.1	Ctown - Torlesse St Reconstruction Leake to end Excavation		4,683		_			_
751257.2	Ctown - Torlesse St Reconstruction Leake to end Subbase	•	2 493					
751257.3	Ctown - Torlesse St Reconstruction Leake to end Base		9,463 1 677		-			
751257.4	Ctown - Todays & Reconstruction looks to and Seal							
751757.7	Crown - Torlesse St Reconstruction Leake to end Naturestrip		1,594					
751257.8	Ctown - Torlesse St Reconstruction Leake to end Driveways	1	1,054			_	•	
751257.9	Ctown - Torlesse St Reconstruction Leake to end Other	•	96		_			
751257.91	Ctown - Torlesse St Reconstruction Leake to end Stormwater		2					_
	Character College Coll	50.000	28.549	57%	_		_	

		nnual udget	TD	Schelduled and Actual Actual Expenditure	Nork	MAR (ADR
			\$ Spent %	% B/fwd JUL AUG SEP OCT	NOV DEC JAN FEB	MAR APR MAY
750933	Evan - Nile Road Reconstruction Ch 7.300 to 8.085	\$264,000.00	\$15,382.09			
750933.1	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Excavation	\$0.00	\$1,883,16			
750933.2	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Base	\$0.00	\$11,826.05			
750983.3	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Base	50.00	\$4,486.73	-		
750933.4	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Prep for Seal	\$0.00	\$0.00	-		
750933.5	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Seal	\$0.00	\$0,00			
750933.7	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Naturestrips	\$0.00	\$0.00			
750933.8	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Driveways	\$0.00	\$859.63			
750933.9	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Other	\$0.00	\$4,662.84			
750933,91	Evan - Nile Road Reconstruction Ch 7.300 to 8.085 Stormwater	\$0.00	\$/25.20		-	
	Evan - Nile Road Reconstruction Ch 7.300 to 8.085	\$264,000.00	\$39,825.70	15%		
Evan - Nile Roa	Evan - Nile Road Reconstruction Ch 10.490 to 10.800				_	
751571	Evan - Nile Road Reconstruction Ch 10.490 to 10.800	120,000	26,461			
7515 71.1	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Excavation	1	20,531			
751571.2	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Subbase	•	15,967			
751571.3	Evan - Nile Road Reconstruction Ch 10,490 to 10,800 Base	ι	24,470			
751571.4	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Prep for seal	,	5,729			
751571.5	Evan - Nile Road Reconstruction Ch 10,490 to 10.800 Seal	,	15,211			
751571.6	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Footpath	•	2,935		-	
21 571.7	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Naturestrip	1	4,129			
35 1571.8	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Driveways	•	10,821			
75 1571.9	Evan - Nile Road Reconstruction Ch 10.490 to 10.800	1	8,U/9			
751571.91	Evan - Nile Road Reconstruction Ch 10.490 to 10.800 Stormwater		450 500	1226/		
	Total Evan - Nile Road Reconstruction Ch 10.490 to 10.800	120,000	158,528	132%		
Evan - Pleasar	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction		į			
751599	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction		1,479			
751599.1	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction Excavation	1	1,374			
751599.2	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction Subbase			·		
751599.3	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction Base	,	6,152	_	_	
751599.4	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction Prep for Se	1	1,971			
751599.5	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction Seal		6,600			
0	Evan - Pleasant Banks Access Rd off Leighlands Road Reconstruction		17,576	0%	-	
 	Lfd - Powranna Road Reconstruct C14.710 to 15.02					
751033.1	Lfd - Powranna Road Reconstruction Ch 147,010 to 15,020 Excavation		10,581			
751033.2	Lfd - Powranna Road Reconstruction Ch 147,010 to 15,020 Subbase	r	84,084			
751022.2	Ifd - Powranna Road Reconstruction Ch 147.010 to 15.020 Base		77,634		_	
751033.4	Lfd - Powranna Road Reconstruction Ch 147.010 to 15.020 Prep for Seal		5,996			1
751033.5	Lfd - Powranna Road Reconstruction Ch 147.010 to 15.020 Seal	•	ι			
751033.8	Lfd - Powranna Road Reconstruction Ch 147.010 to 15.020 Driveways		844			
751033.9	Lfd - Powranna Road Reconstruction Ch 147.010 to 15.020 Other	,	14,901			-
_	111 Barriage Band Bosockerst C1/1 710 to 15 03	1	194.040	0%	_	_

		Annual Y Budget A	YTD Annual Actual Budget	Scheiduled and Actual Works by Month Actual Expenditure Scheduled V	Scheduled Work	
		\$	Spent %	B/fwd JUL AUG SEP OCT	NOV DEC JAN FEB	MAR APR MAY
า - Woolmers	Lfd - Woolmers Lane Ch 3.269 to 5.800					
751412	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.490	250,000	814			_
751412.1	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.490 Excavation	•	27,302			
751412.2	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4,490 Subbase	1	120,058			
751412.3	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.490 Base	•	125,204			<u>·</u>
751412.4	Lfd - Waalmers Lane Reconstruction Ch 3.269 to 4.490 Prep for Seal		11,024	_		
751412.5	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.490 Seal		60,107			
751412.8	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.490 Driveways	,	5,831			<u>-</u>
751412.9	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.490 Other		7 019		_	
751412.91	Lfd - Woolmers Lane Reconstruction Ch 3.269 to 4.49UStormwater	360,000	, o E			
751413	Lfd - Woolmers Lane Reconstruction Ch 4,490 to 5,800	200,000	50 107		_	
751413.5	Lfd - Woolmers Lane Reconstruction Ch 4.490 to 5.800 Seal		1,707		_	
751414.5	Lfd - Woolmers Lane Reconstruction Ch 5.800 to 6,100	510,000		87%		
	LOCAL PLA - SECOLIDADE PRINCE OF CHECK CO. CO. CO. CO.					
th - Cromwell	Pth - Cromwell St Phillip to Nelson K&G East Side	40.000	16,630			
750323 1	Pth - Cromwell St Phillip to Nelson K&G East Side Excavation	,	3,936		•	
750333.2	Pth - Cromwell St Phillip to Nelson K&G East Side Subbase	1	1,093	_	_	
750333.3	Pth - Cromwell St Phillip to Nelson K&G East Side Base	τ	6,265			
5 333.4	Pth - Cromwell St Phillip to Nelson K&G East Side Prep for Seal		2,4L3			
15 0333.5	Pth - Cromwell St Phillip to Nelson K&G East Side Seal	r				
<u>75</u> 0333.6	Pth - Cromwell St Phillip to Nelson K&G East Side Footpath	•) 07g	-		
750333.7	Pth - Cromwell St Phillip to Nelson K&G East Side Nature Strip		2,376 1 114			
750333.8	Pth - Cromwell St Phillip to Nelson K&G East Side Universalys		4 50 H	_		
750333.9	Pth - Cromwell St Phillip to Nelson East Side Other	·	17 860		_	
/50333.91	Pth - Cromwell St Phillip to Nelson K&G East Side	40,000		132%		
th - Seccomb	Pth - Seccombe St East Reconstruct and Seal Fairltough to end					<u>·</u>
751131	Pth - Seccombe St East Reconstruct and Seal Fair(tough to end	70,000	5,003		_	
751131.1	Pth - Seccombe St East Reconstruct and Seal Fairtlough to end Excavation	t	5,479	_		
751131.2	Pth - Seccombe St East Reconstruct and Seal Fairtlough to end Subbase	1	9,080 17 931			
751131.3	Pth - Seccombe St East Reconstruct and Seal Fairtlough to end Base	1 1	3.594			
751131.4	Fit. Community Sect Reconstruct and Seal Fairtfough to end Seal					
7 5 113 1 7	Deb - Secrombe St East Reconstruct and Seal Egirtlough to end Nature Strip	1	2,548			
751131.8	Pth - Seccombe St East Reconstruct and Seal Fairtlough to end Driveways	•	8,214			_
751131.9	Pth - Seccombe St East Reconstruct and Seal Fairtlough to end Other	,	556			
751131.91	Pth - Seccombe St East Reconstruct and Seal Fairtlough to end Stormwater	1	25,174			_
	Pth - Seccombe St East Reconstruct and Seal Fairltough to end	70,000	77,319 1	110%		
loss Streetsta	Ross Streetscape Improvements		n D			
714846	Ross - Streetscape Improvements	50,000	0,540 41 160			
				-	-	-

Accessed			nnual udget	rtual		Schelduled and Actual Expenditur	rks by Month Scheduled Work NOV DEC JAN FEB
Application			\$		Spent % B/f	B/fwd JUL AUG SEP OCT	NOV DEC JAI
Fobits Road Woothers Lane to Ch 1400 Seal Fobits Road Woothers Lane to Ch 1400 Seal Reseal Carpark Bishopsbourne Community Centre 700,000	Resealing Program	une.	{				
Point Road Woolmers Lane to Ch 1400 Seai 700,000 Reseal Carpark Bishopsbourne Community Centre 700,000 Resealing Program 265,000 le Resealing Program 265,000 le Northern - Resheeting 265,000 Resheeting Program 250,000 on Program 250,000 n - Bridge St Church St to Highway Footpath 250,000 n - Glenelg St Pedder to Church Footpath 29,015 n - Glenelg St Pedder to Church Footpath 50,000 n - Glenelg St Pedder to Church Footpath 60,000 n - Jogan Rd from Stookman Footpath 5,000 n - Jogan Rd from Stookman Footpath 5,000 n Alia St No. 134 to Bus Parking West Side Footpath 5,000 n Alia St Newsagency to Church St Footpath 15,000 n Alia St Newsagency to Church St Footpath 40,000 n - Cyclean St Bridge to Glenelg Footpath 40,000 n - Cyclean St Bridge to Glenelg Footpath 40,000 n - Cyclean St Bridge to Glenelg Footpath 4,522 smith Street Hay to Gate Footpath 4,522 smith Street Howick to Hay Footpath 5,900 smith S	715005	Roads - Resealing All Areas	700,000	5,156			
Reseal Carpark Bishopsbourne Community Centre 700,000 Resealing Program 265,000 Resealing Program 265,000 Resheeting Program 256,000 Resheeting Program 250,000 Reshee	715005.101	Lfd - Point Road Woolmers Lane to Ch 1400 Seai		5,148			
Resealing Program 265,000	715005.159	Lfd - Reseal Carpark Bishopsbourne Community Centre	1	13,100	,		
Shorthern - Resheeting 265,000		Total Resealing Program	700,000	23,399	3%		
eting 265,000 Rasheeting 265,000 Rasheeting 265,000 St Program 250,000 St Program 250,000 St Program 250,000 St Pedder to Church Footpath 25,000 St Pedder to Church Footpath 24,000 St Pedder to Church Footpath 25,000 St Pedder to Church St Footpath 20,000 St Pedder to Church St Footpath 20,000 St Laycock to Marlbough Footpath 20,000 St Laycock to Hay Footpath 20,000 St Laycock to Hay Footpath 20,000 St Hobbouse 2047 to Bulwer 2062 Footpath 21,694 St Hey to Gate Footpath 21,694 St Hobbouse 2047 to Bulwer 2062 Footpath 21,843 St H	Resheeting Program	gram	255 000	מאם סכט			
Resheeting 255,000 Program 250,000 Program 250,000 Program 250,000 Aths Stimulus Program 250,000 Church St to Highway Footpath 29,016 Church St to Highway Footpath 24,000 St Pedder to Church Footpath 20,000 St Pedder to Church Footpath 20,000 St Pedder to Church St Footpath 20,000 St Laycock to Marlbough Footpath 20,000 St Howkick to Hay Footpath 20,000 St Howkick to Hay Footpath 20,000 St Hobbicuse 2047 to Bulwer 2062 Footpath 21,684 St Hay to Gate Footpath 20,500 St Hobbicuse 2047 to Bulwer 2062 Footpath 21,684 St Hay to Gate Footpath 20,500 St Hobbicuse 2047 to Bulwer 2062 Footpath 21,843 Spool Reconstruction Program 20,000 St Hobbicuse 2047 to Bulwer 2062 Footpath 21,000 St Hobbicuse 2047 to Bulwer 2062 Footpath 23,000 St Hobbicuse 2047 to Bulwer 2062 Footpath 23,000 St Hobbicuse 2047 to Bulwer 2062 Footpath 25,000 Orie Rd Ch 33.865 to Ch 34,215 Reconstruction 33,650 St West K&G and Rd Verge reconstruction Mulgrave to Milherva 20,000 G: Woolmers Lane Macquarie River 2,600,000 G: Woolmers Lane Macquarie River 2,600,000 G: Cressy Rd Lake River 2,600,000 G: Cressy Rd Lake River 2,600,000	715125	Southern - Resheeting	265,000	115,000			_
### Stimulus Program ### \$ Stimulus Program ### Church St to Highway Footpath ### Church St to Highway Footpath ### 250,000 ### Church St to Highway Footpath ### 250,000 #### 250,000 #### 250,000 #### 250,000 #################################	715460	Roads Northern - Resheeting	265,000	97,836			
aths Stimulus Program t Church St to Highway Footpath 250,000 t Church St to Highway Footpath 24,000 St Pedder to Church St Footpath 24,000 St Bridge to Bus Parking West Side Footpath 25,000 St Laycock to Maribough Footpath 26,000 St Laycock to Maribough Footpath 27,000 St Howick to Hay Footpath 27,000 St Howick to Hay Footpath 27,000 St Hobhouse 2047 to Bulwer 2062 Footpath 27,000 St West K&G and Rd Verge reconstruction Mulgrave to Minerva 280,000 St West K&G and Rd Verge reconstruction Mulgrave to Minerva 280,000 G: Woolmers Lane Macquarile River 387,000 G: Cressy Rd Lake River 387,000 3870,355 3870,355 3870,355 3870,355 3870,355		Total Resheeting Program	530,000	213,699	40%		
aths Stimulus Program t Church St to Highway Footpath 250,000 t Church St to Highway Footpath 29,016 24,000 St Pedder to Church Footpath 29,016 St Pedder to Church Footpath 24,000 St Pedder to Church Footpath 24,000 St Bridge to Bus Parking West Side Footpath 24,000 St Laycock to Marlbough Footpath 27,000 St Bridge to Glenelg Footpath 27,000 St Bridge to Glenelg Footpath 27,000 St Howick to Hay Footpath 27,000 St Howick to Hay Footpath 27,000 St Hobhouse 2047 to Bulwer 2062 Footpath 28,000 St Hobhouse 2047 to Bulwer 2062 Footpath 29,000 St West R&G and Rd Verge reconstruction 38,000 St West R&G and Rd Verge reconstruction Mulgrave to Minerva 280,000 St West R&G and Rd Verge reconstruction Mulgrave to Minerva 2,600,000 300: Rossarden Rd Storeys Creek 30,000 300: Rossarden Rd Storeys Creek 30,000 300,000 300: Rossarden Rd Hop Pole Crk 300,000 300,000	Footpath Cons	ruction Program					-
n - Bridge St Church St to Highway Footpath George St Fairtlough to end of Kerb Footpath 7, Gleneig St Pedder to Church Footpath 8, Coderich St William to Archer Footpath 1,000 - Logan Rd from Stockman Footpath Main St Newsagency to Church St Footpath Malicombe St Laycock to Maribough Footpath Malicombe St Rootpath Malicombe Maribough Footpath Malicombe St Rootpath Malicombe St Rootpath Malicombe Ma	750000.61	All Areas - Footpaths Stimulus Program	250,000	1	0%		_
George St Fairtlough to end of Kerb Footpath 24,000 n - Glenelg St Pedder to Church Footpath 50,000 Goderich St William to Archer Footpath 17,000 Main St Ne 134 to Bus Parking West Side Footpath 3,000 Main St Newsagency to Church St Footpath 40,000 Malcombe St Laycock to Marlbough Footpath 40,000 m - Cuesn St Bridge to Glenelg Footpath 40,000 r - Chr Scone/Russell Street Footpath 4,622 Smith Street Hay to Gate Footpath 11,694 Smith Street Hay to Gate Footpath 12,843 Spencers Lane Cressy Rd to Gatenby St Footpath 5,900 Wellington St Hobbouse 2047 to Bulwer 2062 Footpath 4,320 nmond St - Youl Rd to Norfolk St Gravel Footpath 43,350 nmond St - Norfolk to Drummond Ct Concrete Footpath 4,320 nmond St - Norfolk to Drummond Ct Concrete Footpath 4,320 nmond St Church to Esplanade Reconstruction 50,000 n - Macquarie Rd Ch 33.865 to Ch 34,215 Reconstruct 230,000 n - Macquarie Rd Ch 33.865 to Ch 34,215 Reconstruct 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 10ther Road Projects 3,870,355 Brid	750180.6	Ctown - Bridge St Church St to Highway Footpath	29,016	28,244	97%		
n - Glenelg St Pedder to Church Footpath Goderich St William to Archer Footpath - Logan Rd from Stockman Footpath Main St No 134 to Bus Parking West Side Footpath Malcombe St Laycock to Maribough Footpath Malcombe St Laycock to Maribough Footpath - Chr Scone/Russell Street Footpath - Chr Scone/Russell Street Footpath Smith Street Howick to Hay Footpath Smith Street Hay to Gate Footpath Spencers Lane Cressy Rd to Gatenby St Footpath Wellington St Hobhouse 2047 to Bulwer 2062 Footpath - Tootpath St - Youl Rd to Norfolk St Gravel Footpath - Thootpath Construction Program - High St Church to Esplanade Reconstruction - Macquarie Rd Ch 33.865 to Ch 34.215 Reconstruct - Nacquarie Rd Ch 33.865 to Ch 34.215 Reconstruct - Necombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva - Bridge 1300: Rossarden Rd Storeys Creek - Bridge 7350: Cressy Rd Lake River - Bridge 7350: Cressy Rd Lake River - Bridge 7350: Cressy Rd Lake River	750474.6	Pth - George St Fairtlough to end of Kerb Footpath	24,000	•	8	_	
Goderich St William to Archer Footpath 17,000 - Logan Rd from Stockman Footpath 3,000 Main St No 134 to Bus Parking West Side Footpath 60,000 Malin St Newsagency to Church St Footpath 70,000 Malcombe St Laycock to Marlbough Footpath 70,000 n - Queen St Bridge to Glenelg Footpath 40,000 - Chr Scone/Russell Street Footpath 40,000 - Chr Scone/Russell Street Footpath 11,694 Smith Street Howick to Hay Footpath 12,843 Smith Street Howick to Gatenby St Footpath 5,900 Smith Street Hay to Gate Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 5,900 wellington St Hobhouse 2047 to Bulwer 2062 Footpath 63,360 nmond St - Norfolk to Drummond Ct Concrete Footpath 4,320 nmond St - Norfolk to Explanade Reconstruction 48,600 I Footpath Construction Program - 60,000 I Footpath St Church to Explanade Reconstruction - 60,000 In - Macquarie Rd Ch 33,865 to Ch 34,215 Reconstruction 87,000 Secombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 30,000 10ther Road Projects 3,870,3	750492.6	Ctown - Glenelg St Pedder to Church Footpath	60,000	49,280	82%		_
- Logan Rd from Stockman Footpath Main St No 134 to Bus Parking West Side Footpath Main St Newsagency to Church St Footpath Malcombe St Laycock to Marlbough Footpath 70,000 n - Queen St Bridge to Glenelg Footpath - Cnr Scone/Russell Street Footpath Smith Street Howick to Hay Footpath Smith Street Howick to Hay Footpath Smith Street Hay to Gate Footpath Spencers Lane Cressy Rd to Gatenby St Footpath Spencers Lane Cressy Rd Lake Reconstruction 12,843 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 48,600 14,320 1Footpath Construction Program 1Footpath Construction Program - High St Church to Esplanade Reconstruction - Macquarie Rd Reconstruction Ch 32,940 to 33,865 In Macquarie Rd Ch 33,865 to Ch 34,215 Reconstruct Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva - 80,000 1Other Road Projects Bridge 1130: Woolmers Lane Macquarie River Bridge 3725: McShanes Rd Hop Pole Crk Bridge 3750: Cressy Rd Lake River - 1,430,000 - 1,430,000 - 1,430,000	750507.6	Lfd - Goderich St William to Archer Footpath	17,000		0%		
Main St No 134 to Bus Parking West Side Footpath 60,000 Main St Newsagency to Church St Footpath 15,000 Malcombe St Laycock to Marlbough Footpath 70,000 n - Queen St Bridge to Glenelg Footpath 40,000 - Chr Scone/Russell Street Footpath 11,694 Smith Street Howick to Hay Footpath 12,843 Smith Street Hay to Gate Footpath 5,900 Spencers Lane Cressy Rd to Gatenby St Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 5,900 wellington St Hobhouse 2047 to Bulwer 2062 Footpath 43,20 nmond St - Youl Rd to Norfolk St Gravel Footpath 43,500 nmond St - Norfolk to Drummond Ct Concrete Footpath 48,600 n-Macquarie Rd Reconstruction Program 60,000 - High St Church to Esplanade Reconstruction - 60,000 n - Macquarie Rd Ch 33.865 to Ch 34.215 Reconstruct 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Milnerva 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Milnerva 3870,355 I Roads 3,870,355 I Bridge 1300: Rossarden Rd Storeys Creek 3,870,000 2,600,000 300,000 30,000 1	750716.6	Evan - Logan Rd from Stockman Footpath	3,000	ı	0%		-
Main St Newsagency to Church St Footpath 15,000 Malcombe St Laycock to Marlbough Footpath 70,000 n - Queen St Bridge to Glenelg Footpath 40,000 - Chr Scone/Russell Street Footpath 11,694 Smith Street Hay to Gate Footpath 12,843 Smith Street Hay to Gate Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 4,320 I mond St - Youl Rd to Norfolk St Gravel Footpath 43,600 I mond St - Norfolk to Drummond Ct Concrete Footpath 48,600 I mond St - Norfolk to Drummond Ct Concrete Footpath 48,600 I mond St - Norfolk to Drummond Ct Concrete Footpath 5,000 I Footpath Construction Program - 60,000 I mond St - Norfolk to Esplanade Reconstruction - 60,000 I macquarie Rd Reconstruction Ch 32,940 to 33,865 230,000 In - Macquarie Rd Ch 33,865 to Ch 34,215 Reconstruct 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 1 Cother Road Projects 3,870,355 1 Roads 3,870,355 1 Roads 2,600,000 2,600,000 30,000 <tr< td=""><td>750794.6</td><td>Cry - Main St No 134 to Bus Parking West Side Footpath</td><td>60,000</td><td>•</td><td>28</td><td></td><td></td></tr<>	750794.6	Cry - Main St No 134 to Bus Parking West Side Footpath	60,000	•	28		
Malcombe St Laycock to Marlbough Footpath 70,000 n - Queen St Bridge to Glenelg Footpath 40,000 - Chr Scone/Russell Street Footpath 11,694 Smith Street Howick to Hay Footpath 12,843 Smith Street Hay to Gate Footpath 5,900 Spencers Lane Cressy Rd to Gatenby St Footpath 63,360 Spencers Lane Cressy Rd to Gatenby St Footpath 48,600 Immond St - Youl Rd to Norfolk St Gravel Footpath 48,600 Immond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program - 60,000 I Hootpath Construction Program - 60,000 In - Macquarie Rd Reconstruction Ch 32,240 to 33.865 230,000 In - Macquarie Rd Ch 33.865 to Ch 34,215 Reconstruct 87,000 Seccombe St West X&G and Rd Verge reconstruction Mulgrave to Milnerva 30,000 I Chiter Road Projects 3,870,355 I Roads 3,870,355 Bridge 1130: Woolmers Lane Macquarie River 2,600,000 120,000 300,000 2,600,000 120,000 300,000 1,430,000	750796.6	Cry - Main St Newsagency to Church St Footpath	15,000	•	0%		
n - Queen St Bridge to Glenelg Footpath 40,000 - Chr Scone/Russell Street Footpath 4,622 Smith Street Howick to Hay Footpath 11,694 Smith Street Hay to Gate Footpath 12,843 Spencers Lane Cressy Rd to Gatenby St Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 43,20 Immond St - Youl Rd to Norfolk St Gravel Footpath 48,600 Immond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program 60,000 - High St Church to Esplanade Reconstruction 60,000 n - Macquarie Rd Reconstruction Ch 32,940 to 33.865 87,000 n - Macquarie Rd Ch 33.865 to Ch 34,215 Reconstruct 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 1 Other Road Projects 3,870,355 I Roads 3,870,355 Bridge 1300: Rossarden Rd Storeys Creek 2,600,000 2,600,000 300,000 3a - Bridge 3725: McShanes Rd Hop Pole Crk 120,000 Bridge 7350: Cressy Rd Lake River 1,430,000	760 823.6	Lfd - Malcombe St Laycock to Marlbough Footpath	70,000	41,576	59%		
- Chr Scone/Russell Street Footpath Smith Street Howick to Hay Footpath Smith Street Howick to Hay Footpath Smith Street Hay to Gate Footpath Spencers Lane Cressy Rd to Gatenby St Footpath Spencers Lane Cressy Rd to Gatenby St Footpath Wellington St Hobhouse 2047 to Bulwer 2062 Footpath Thootpath Construction Program - High St Church to Esplanade Reconstruction In - Macquarie Rd Reconstruction Ch 32-940 to 33.865 I Roads - Roads - Bridge 1130: Woolmers Lane Macquarie River Bridge 3750: Cressy Rd Lake River - Associated River - Associate	2044.6	Ctown - Queen St Bridge to Glenelg Footpath	40,000	34,642	20/%	_	
Smith Street Howick to Hay Footpath 11,694 Smith Street Hay to Gate Footpath 12,843 Spencers Lane Cressy Rd to Gatenby St Footpath 5,900 Spencers Lane Cressy Rd to Gatenby St Footpath 63,360 Amond St - Youl Rd to Norfolk St Gravel Footpath 4,320 Amond St - Norfolk to Drummond Ct Concrete Footpath 48,600 Amond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program 60,000 - High St Church to Esplanade Reconstruction 230,000 In - Macquarie Rd Reconstruction Ch 32,940 to 33,865 230,000 In - Macquarie Rd Ch 33,865 to Ch 34,215 Reconstruct 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 1 Other Road Projects 3,870,355 I Roads 3,870,355 I Roads 3,870,355 I Roads 3,870,300 1 Roads 3,870,300 2,600,000 3,870,355 3,870,355 3,870,355 1 Roads 3,870,355 2,600,000 3,870,300 3,870,300 3,870,000 3,870,000 1,430,000 3,430,000 <td>791100.6</td> <td>Evan - Chr Scone/Russell Street Footpath</td> <td>4,622</td> <td>4,622</td> <td>100%</td> <td></td> <td></td>	791100.6	Evan - Chr Scone/Russell Street Footpath	4,622	4,622	100%		
Smith Street Hay to Gate Footpath 12,843 Spencers Lane Cressy Rd to Gatenby St Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 63,360 I mond St - Youl Rd to Norfolk St Gravel Footpath 48,600 I mond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program 60,000 - High St Church to Esplanade Reconstruction 50,000 In - Macquarie Rd Reconstruction Ch 32,940 to 33,865 230,000 In - Macquarie Rd Ch 33,865 to Ch 34,215 Reconstruct 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 I Other Road Projects 3,870,355 I Roads 3,870,355 I Roads 3,870,355 Bridge 1130: Woolmers Lane Macquarie River 2,600,000 120,000 300,000 2,600,000 120,000 3,870,355 120,000 3,870,355 120,000 3,870,355 1,430,000	751144.6	Lfd - Smith Street Howick to Hay Footpath	11,694	12,791	109%		_
Spencers Lane Cressy Rd to Gatenby St Footpath 5,900 Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 63,360 I mond St - Youl Rd to Norfolk St Gravel Footpath 4,320 I mond St - Norfolk to Drummond Ct Concrete Footpath 48,600 I mond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program 60,000 - High St Church to Esplanade Reconstruction 230,000 In - Macquarie Rd Reconstruction Ch 32,940 to 33,865 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 I Cother Road Projects 80,000 I Roads 3,870,355 I Roads 3,870,355 Bridge 1130: Woolmers Lane Macquarie River 2,600,000 2,600,000 120,000 300,000 1,430,000 1,430,000 1,430,000	751145.6	Lfd - Smith Street Hay to Gate Footpath	12,843	12,537	% 90 %		
Wellington St Hobhouse 2047 to Bulwer 2062 Footpath 63,360 nmond St - Youl Rd to Norfolk St Gravel Footpath 4,320 nmond St - Norfolk to Drummond Ct Concrete Footpath 48,600 nmond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program 60,000 - High St Church to Esplanade Reconstruction 230,000 n - Macquarie Rd Reconstruction Ch 32,940 to 33.865 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 1 Other Road Projects 80,000 1 Roads 3,870,355 1 Roads 3,870,355 Bridge 1130: Woolmers Lane Macquarie River 2,600,000 2a - Bridge 3725: McShanes Rd Hop Pole Crk 120,000 300,000 1,430,000 1,430,000 1,430,000	751150.6	Cry - Spencers Lane Cressy Rd to Gatenby St Footpath	5,900	5,900	200%	_	
nmond St - Youl Rd to Norfolk St Gravel Footpath 4,320 nmond St - Norfolk to Drummond Ct Concrete Footpath 48,600 nmond St - Norfolk to Drummond Ct Concrete Footpath 719,355 I Footpath Construction Program 60,000 - High St Church to Esplanade Reconstruction 230,000 n - Macquarie Rd Reconstruction Ch 32,940 to 33.865 87,000 Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minerva 80,000 1 Other Road Projects 3,870,355 I Roads 3,870,355 Bridge 1130: Woolmers Lane Macquarie River 2,600,000 2a - Bridge 3725: McShanes Rd Hop Pole Crk 120,000 300,000 1,430,000 1 Pringe 7350: Cressy Rd Lake River 1,430,000	751356.6	Lfd - Wellington St Hobhouse 2047 to Bulwer 2062 Footpath	63,360	, t	2%		_
Hootpath Construction Program 719,355 Hootpath Construction Program 719,355 High St Church to Esplanade Reconstruction	751499.6	Drummond St - Youl Rd to Norfolk St Gravel Footpath	4,320	5,009	116%		
Footpath Construction Program 719,355 High St Church to Esplanade Reconstruction	751500.6	Drummond St - Norfolk to Drummond Ct Concrete Footpath	48,600	28,862	59%	_	
- High St Church to Esplanade Reconstruction - n - Macquarie Rd Reconstruction Ch 32.940 to 33.865 - Macquarie Rd Reconstruction Ch 34.215 Reconstruct - Seccombe St West K&G and Rd Verge reconstruct - Other Road Projects - Roads - Roads - Bridge 1130: Woolmers Lane Macquarie River - Bridge 3725: McShanes Rd Hop Pole Crk - Bridge 7350: Cressy Rd Lake River - Construction Mulgrave to Minerva - 457,000 - 457,000 - 3,879,355 - 3,879,355 - 3,879,355 - 120,000 - 300,000 - 120,000 - 120,000 - 120,000	•	Total Footpath Construction Program	719,355	223,463	31%		
1.430,000 1.430,000 1.430,000 1.430,000 1.430,000 1.430,000	Other Road Projects	ojects			2		-
230,000 87,000 80,000 457,000 3,870,355 2,600,000 120,000 1,430,000	750561	Ross - High St Church to Esplanade Reconstruction	. 60,000	ι	2%		_
87,000 fulgrave to Minerva 80,000 457,000 3,870,355 2,600,000 120,000 1,430,000	750744	Ctown - Macquarie Rd Reconstruction Ch 32.940 to 33.865	230,000	278	0%		
Auligrave to Minerva 80,000 457,000 3,870,355 2,600,000 120,000 300,000 1,430,000	751548	Ctown - Macquarie Rd Ch 33.865 to Ch 34,215 Reconstruct	87,000	7,193	8%		•
457,000 3,870,355 er 2,600,000 120,000 300,000 1,430,000	751308	Pth - Seccombe St West K&G and Rd Verge reconstruction Mulgrave to Minen		31	0%		_
3,870,355 er 2,600,000 120,000 300,000 1,430,000		Total Other Road Projects		7,502	2%		
2,600,000 120,000 120,000 1,430,000	,	-	2 070 255	1 870 565	48%		_
er 2,600,000 120,000 300,000 1,430,000		Total Roads	3,870,355	1,870,565	48%		
120,000 300,000 1,430,000	Bridges 741130	Lfd - Bridge 1130: Woolmers Lane Macquarie River	2,600,000	97,514	4%		
300,000 1,430,000	741300	Avoca - Bridge 1300: Rossarden Rd Storeys Creek	120,000	242	0%		
1,430,000	743725	Avoca - Bridge 3725: McShanes Rd Hop Pole Crk	300,000	242	20%		
	747350	Cry - Bridge 7350: Cressy Rd Lake River	1,430,000	1,661,273	116%		

Total Capital Works All Departments	Urban Stormwater Drainage 188576 Lfd - Stormwater Detention Basin Paton Street 188601 Evan - Stormwater Translink Upgrade 188605 Storm Water Management Plans 1788608 Lfd - Park St Stormwater George to West South Side 17otal Urban Stormwater Drainage 17otal Capital - Works Department	-		
12,208,236	74,553 819,134 40,000 933,687 11,599,193	ts.	Budget	Annual
36 5,181,322	53 84,003 34 158,345 00 28,538 6,581 87 277,467 93 4,949,163	ţ.	Actual	d <u>L</u>
42%	113% 19% 71% 0% 30%	Spent %	Budget	Annual
		B/fwd JUL	A	Sche
		AUG S	Actual Expenditure	Scheiguled and Actual Works by Month
		SEP OCT	nditure	Actual vy
		VOV	Schedi	orks by w
		DEC 14	Scheduled Work	
		JAN FEB		
		MAR		
		APR		
 		NOT AW		
		ž		



Related Party Disclosures Policy¹

Version 1.0

Adopted: 20 March 2017

Contents

Acknowledgements	3
Scope	
Summary of the Standard	
Key terms	5
Links to other legislation and Australian Accounting Standards	
Identifying Related Parties	7
Council Entities and Subsidiaries	
Entities Controlled (or jointly controlled) by KMP or their close family memb	bers10
Related party disclosures by Council	11
Privacy and right to information	13
Dispute resolution	14
Adoption of the Related Party Disclosures Policy	14
Appendix 1 - Declaration and Consent Form	
Appendix 2 - Privacy Collection Notice	16

Acknowledgements

This Policy was developed through a working group comprising representaives from the Tasmanian Audit Office, the Local Government Division of the Department of Premier and Cabinet, Clarence City Council and the Local Government Association of Tasmania.



Scope

This policy outlines what is expected of elected members and staff of Council in relation to Australian Accounting Standard AASB 124 Related Party Disclosures (AASB 124).

Specifically, the policy outlines the disclosure requirements under AASB 124 of Key Management Personnel (KMP), which includes elected members. It also outlines the procedures Council will follow to collect, store, manage and report on related party relationships, transactions and commitments.

Under the *Local Government Act 1993* and the *Audit Act 2008* all local governments in Tasmania must produce annual financial statements that comply with Australian Accounting Standards.

Summary of the Standard

From 1 July 2016, local governments (councils) must disclose related party relationships, transactions and outstanding balances, including commitments, in their annual financial statements.

The objective of the Standard is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties.

Council's related parties are likely to include the Mayor, councillors, General Manager, senior executives, their close family members and any entities that they control or jointly control. Any transactions between Council and these parties, whether monetary or not, may need to be identified and disclosed.

Key terms

Term	Meaning
Arm's length terms	Terms between the parties that are reasonable in the
	circumstances of the transaction that would result from:
	 neither party bearing the other any special duty or
	obligation, and
	 the parties being unrelated and uninfluenced by the
	other, and
	 each party having acted in its own interest.
Close Family Member	Family members of Key Management Personnel (KMP) who
	may be expected to influence, or be influenced by, that
	person in their dealings with the entity. This includes, but is
	not limited to, that person's spouse or domestic partner;
	and the children and dependents of that person or that
	person's spouse or domestic partner.
Control of an entity	You control an entity if you have:
	a) power over the entity;
	b) exposure, or rights, to variable returns from
	involvement with the entity; and
	c) the ability to use your power over the entity to affect
	the amount of your feturns.
Declaration by KMP	An annual declaration of close family members and entities
	that the KMP or their close family members control or jointly
	control, as per Appendix 1, updated during the year as
= (1)	necessary the trust traint vontures
Entities controlled by	Entitles include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting
KMPs	clubs.
	You control an entity if you have:
	power overthe entity;
	• exposure, or rights, to variable returns from
	involvement with the entity; and
	the ability to use your power over the entity to affect
	the amount of your returns.
Entities related to	Entities controlled by Council, jointly controlled by Council
Council	or over which Council has significant influence are related
	parties of Council.
Joint control of an entity	Togointly control an entity there must be contractually
	agreed sharing of control of the entity, which exists only
	when decisions about the relevant activities require the
	unanimous consent of the parties sharing control.
Key Management	Persons having authority and responsibility for planning,
Personnel (KMP)	directing and controlling the activities of the entity, directly
	or indirectly. In the council context this includes the Mayor,
	all aldermen or councillors, the General Manager and senior
	council officers as outlined in the policy.
KMP Compensation	All employee benefits. Employee benefits are all forms of
	consideration paid, payable or provided by the entity, or on
	behalf of the entity, in exchange for services rendered to
	the entity. It also includes such consideration paid on behalf
	of a parent of the entity in respect of the entity.
	Compensation includes: a) short-term employee benefits, such as wages,
	 a) short-term employee benefits, such as wages, salaries and social security contributions, paid annual
	leave and paid sick leave, profit-sharing and bonuses
L	leave and paid sick leave, profit-sharing and boffdses

	 (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for current employees; b) post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care; c) other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit-sharing, bonuses and deferred compensation; d) termination benefits; and e) share-based payment.
Materiality	Information is material when, if omitted or misstated, it
'''	could influence decisions that users make on the basis of
	financial information about a specific reporting entity.
	Omissions or misstatements of items are material if they
	could, individually or collectively, influence the economic
	decisions that users make on the basis of the financial
	statements. Materiality depends on the size and nature of
	the omission or misstatement judged in the surrounding
	circumstances. The size of nature of the item, of a
6.11	combination of both, could be the determining factor.
Ordinary Citizen	Transactions that an ordinary citizen would undertake with Council are usually not material to related party disclosure
Transactions (OCTs)	requirements. OCTs do not apply if the terms and
Juliania.	conditions are different to those offered to the general
	public.
Related Party of Council	People and entities, such as companies, trusts and
Transfer of Control	associations, can be related parties of Council. Most
7 × 11 × 12 × 12 × 12 × 12 × 12 × 12 × 1	commonly these will be entities related to Council, KMP of
	Council (including elected members), close family members
	of KMP and entities that are controlled or jointly controlled
が表現である。 ・	by KMP or their close family members.
Related Party	A transfer of resources, services or obligations between a
Transaction	reporting entity and a related party, regardless of whether a
	price is charged.

Links to other legislation and Australian Accounting Standards

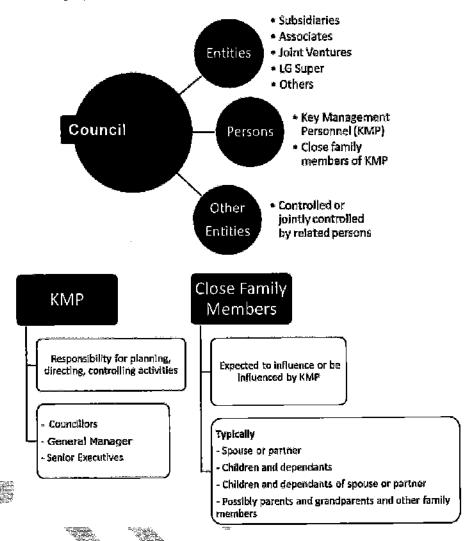
There is overlap between the requirements of AASB 124 and the interest provisions in the *Local Government Act 1993* (LGA). Beyond the provisions of AASB 124 the LGA requires certain disclosures. Council will make these disclosures separately where not adequately covered by AASB 124 disclosures.

Other legislation referred to in this policy include the *Audit Act 2008*, *Archives Act 1983*, *Privacy Act 1988*, *Personal Information Protection Act 2004* (PIP Act) and *Right to Information Act 2009*.

Other Australian Accounting Standards referred to in this policy include AASB 10 Consolidated Financial Statements; AASB 11 Joint Arrangements; AASB 128 Investments in Associates and Joint Ventures.

Identifying Related Parties

The following diagram gives an overview of common related parties that a council will have:



1. The General Manager will establish, review and maintain a list of Key Management Personnel for Council.

Key Management Personnel (KMP) for council are:

- the Mayor
- all aldermen/councillors
- the General Manager
- other senior executives (including division managers).
- 2. Those persons identified as KMP will complete an annual declaration which outlines the entities, if any, that are controlled or jointly controlled by that KMP or their close family members and which are likely to have transactions with Council (Appendix 1).
- 3. For the purpose of this Policy, Close Family Members includes:
 - that person's children and spouse or domestic partner;
 - children of that person's spouse or domestic partner; and
 - dependents of that person or of that person's spouse or domestic partner.

Council may determine other family members, such as a parent, grandparent, sibling, cousin, etc, who may be expected to influence, or be influenced by, that person in their dealings with Council or a Council entity.

Council may seek to ensure alignment between this declaration and the register of interests required under section 54 of the LGA.

Example for Guldance (Son of CFO employed by Council)

Sunny Shire Equacil has recently employed Paul's son (George) In the Council's parks and garden's area. Paul is council's Chief Financial Officer but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and Included an Independent assessment process. Paul did not have any influence in George Securing the Job

Paul has been identified as a KMP of Council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevable When assessing whether George is a related party.

Example for Guidance (Cousin of Mayor)

The Mayor of Happy Shire Council (Shelley) has lived in the Shire her whole life. In fact her family has been in the area for over five generations.

Shelley's cousin Mavis, owns and operates the local newsagent through a company Happy News Pby Ltd, in which she owns 100% of the shares. Shelley and Mavis have always been close and regularly socialise together.

Shejley has been identified as a KMP of Council. From these facts it would appear that May's is a close family member of Shelley because she would be expected to influence, or be influenced by, that person in her dealings with Council

Both Mavis and the company she controls, Happy News Pty Ltd Would therefore be related parties of Council. Any transactions that the Council makes with the newsagent would need to be separately identified and may need to be disclosed:

- 4. It is the responsibility of General Manager to seek a declaration upon a change of KMP:
- 5. All KMPs will be asked to provide their declarations by 1 July each year covering the forthcoming financial year. In addition, an updated declaration for the previous financial year will also be provided.
- 6. It is the responsibility of all identified KMP to update their declaration should they become aware of a change, error or omission.

7. REGISTER OF RELATED PARTY TRANSACTIONS

7.1. Maintain a Register

The General Manager or Corporate Services Manager is responsible for maintaining and keeping up to date a register of related party transactions that captures and records the information for each existing or potential related party transaction (including ordinary citizen transactions assessed as being material in nature) during a financial year.

7,2,Contents of Register

The contents of the register of related party transactions must detail for each related party transaction:

- a) the description of the related party transaction;
- b) the name of the related party;
- c) the nature of the related party's relationship with Council;
- d) whether the notified related party transaction is existing or potential;
- e) a description of the transactional documents the subject of the related party transaction.

The General Manager or Corporate Services Manager is responsible for ensuring that the information is disclosed in Council's Financial Statements to the extent, and in the manner stipulated by AASB 124.

- 7. Council will use the declarations of KMP to establish a list of related parties for the purposes of identifying transactions and reporting under AASB 124.
- 8. Updates will be provided to KMP and Council staff periodically on changes arising from amendments to Australian Accounting Standards, applicable legislation or policy and procedural requirements.

Council Entities and Subsidiaries

For the purpose of this policy, entities controlled by Council, jointly controlled by Council or over which Council has significant influence are related parties of Council. Council will need to identify transactions with these entities and may need to make extra disclosure about them in Council statements.

When assessing whether Council has control or joint control over an entity, Council will need to consider AASB 10 Consolidated Financial Statements and AASB 11 Joint Arrangements. AASB 128 Investments in Associates and Joint Ventures details the criteria for determining whether Council has significant influence over an entity.

Example for Guldance (Company that is a related party of Council)

Sunny Regional Council (SRC) owns 90% of the shares in Sunny Regional Development Pty Ltd (the company):

SRC has assessed that it has control over the company. The company is therefore a related party of SRC because SRC controls it.

SRC produces consolidated financial statements which include both a parent entity column and consolidated entity column. In these statements all individually significant transactions between SRC and the company will need to be disclosed. For other transactions that are collectively, but not individually, significant SRC will need to disclose a qualitative and quantitative indication of their extent.

SRC must also disclose the nature of its relationship with the company.

Entities Controlled (or jointly controlled) by KMP or their close family members

- 1. KMP will exercise their best judgement in identifying related parties.
- 2. KMP, including elected members, will carefully assess the information and examples following before declaring, or not declaring, an entity over which they, or a close member of the family, have control or joint control.

Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs.

When assessing whether or not a KMP or close member of their family controls, or jointly controls, an entity, Council will need to refer to AASB 10 Consolidated Financial Statements and AASB 11 Investments in Associates and Joint Ventures.

Example for Guidance

Mayor is the President of a local football club.

The Mayor of Sunny Shire Gouncil is the President of League Heroes Inc. the local football club This club is overseen by a committee which comprises the President and four other committee members, Each member has a single vote when making decisions at meetings. The committee members are hot related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the committee members at the club's annual general meeting.

From these facts it would appear that the Mayor does not control or jointly control the football clubs to it will not be a related party of council just because the Mayor is the president of the clubs.

Example for Guidance (Joint control)

Fred is the Mayor of Sunny Shire Council and owns 50 per cent of the ordinary shares in Sunny Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50 per cent of ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both:

Fred will need to include the company on his related party declaration.

Related party disclosures by Council

Each year Council will declare the following related party transactions:

- 1.1. Transactions with Council subsidiaries, by transaction type.
- 1.2. KMP compensation, including:
 - · short-term employee benefits;
 - post-employment benefits;
 - long-term benefits; and
 - termination benefits.
- 1.3. Transactions with other related parties, including:
 - purchases or sales of goods (finished or unfinished);
 - · purchases or sales of property and other assets;
 - rendering or receiving of services;
 - · leases;
 - transfers of research and development;
 - transfers under licence agreements.
 - transfers under finance arrangements (including loans and equity contributions in cash or in kind);
 - provision of guarantees of collateral;
 - commitments to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised); and
 - settlement of liabilities on behalf of the entity, or by the entity on behalf of that related party.
- 4. Transactions of a similar nature will be disclosed in aggregate except when separate disclosure is necessary for an understanding of the effects of a related party transaction on the financial statements of council, having regard to the following enteria:
 - the nature of the related party transaction
 - the significance of the transaction (individually or collectively) in terms of size or value (including where the materiality arises due to the fact that no consideration for the transaction is given or received by Council)
 - whether the transaction is carried out on non-arm's length terms
 - whether the nature of the transaction is outside normal day-to-day business operations.
- 1.5. Outstanding balances in relation to transactions with related parties, including:
 - Entities controlled by KMPs; and
 - Bad or doubtful debts in respect of amounts owed by related parties.
- 1.6. Non-monetary transactions such as use of facilities, peppercorn rents.

- If a KMP or close associate is named individually in disclosure reports, the KMP will be given a copy of the intended disclosure for review and information purposes. Feedback must be provided within seven (7) days.
- 3. Council will not capture Ordinary Citizen Transactions (OCTs) with related parties. Nor will Council disclose non-material transactions.
- 4. For the purpose of this Policy, example of OCTs are:

Examples of OCTs					
Using a council's public swimming pool after paying the normal fee					
Parking fees at rates available to the general public					
Attending council functions that are open to the public					
Fines on normal terms and conditions					
Visiting a council art gallery					
Paying rates and utility charges					
Dog registration					
Examples of transactions that are NOT OCTS					
Purchases or sales of property					
Leases					
Transfers under finance arrangements (eg. Loans)					
Settlement of liabilities					
Infrastructure charges or contributions					
Purchase of goods and services regardless of conditions					
Employee expenses of close family members of KMP					

Guidance note:

OCTs are generally not material transactions because of their nature, and therefore Council may wish to identify them upfront and exclude them from being recorded as a related party transaction (step 3):

Note, however, if the OCTs were to occur on terms and conditions that are different to those offered to the general public, the volume of transactions or other qualitative factors of the transactions may become material and give rise to an audit issue if not disclosed. Care needs to be taken in identifying these types of transactions.

The list of OCTs will be reviewed periodically with updates provided to KMP.

5. The General Manager will assess the materiality of the related party transactions that have been captured prior to disclosure.

Council does not have to disclose transactions that are not material. In determining materiality, the size and nature of the transaction individually and collectively will be considered and assessment will be made in consultation with the Audit Office.

- 6. In making disclosures in the annual financial statements Council will include:
 - 6.1 Relationships between a parent and its subsidiaries, irrespective of whether there have been transactions between them.
 - 6.2 KMP compensation in total and for each of the following categories:

- · short-term employee benefits;
- · post-employment benefits;
- other long-term benefits; and
- termination benefits.
- 6.3 Where related party transactions have occurred:
 - the nature of the related party relationship; and
 - information about the transactions, outstanding balances and commitments, including terms and conditions.
- 6.4 Separate disclosure in aggregate for each category of related party transactions.

Note: Transactions that are individually significant, either because of their amount or nature, are included in the aggregate disclosure but also need to be disclosed separately.

- 6.5 The types of transactions disclosed such as:
 - purchases or sales of goods;
 - purchases or sales of property and other assets of rendering or receiving property and other assets of rendering or receiving goods;
 - rendering of receiving of services
 - · leases;
 - guarantees given or received;
 - commitments;
 - loans and settlements of habilities;
 - expense recognised during the period in respect of bad debts; and
 - provision for doubtful debts relating to outstanding balances.

Privacy and right to information

Council must comply with the requirements of the Archives Act 1983 (Tasmania), Privacy Act 1988 (Commonwealth), Personal Information Protection Act 2004 (Tasmania) and Right to Information 2009 (Tasmania) in the collection, storage, management, disclosure and reporting of information.

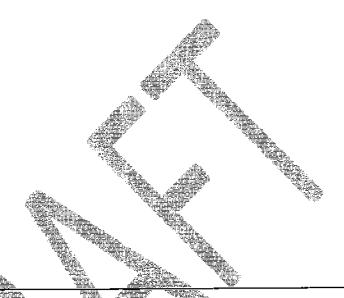
A declaration statement from KMP is incorporated into the *Declaration of Related Party Transactions Form* (Appendix 1) to enable the disclosure and reporting of information in accordance with AASB 124. A Related Party Information Collection Notice will be provided to KMP and included in their Declarations (Appendix 2).

Guidance note:

În accordance with the PIP Act, Council cannot use personal information for purposes other than the reason it is collected, and unique identifiers cannot be assigned to an individual unless necessary to carry out required functions efficiently.

Dispute resolution

Disputes will be managed in accordance with Council's dispute resolution policy.



Adoption of the Related Party Disclosures Policy

This policy was adopted by the Council and is due for review by Council as follows:

Transport and the second and the sec			
Date of Approval			
Source of Approval	Council Minute No.:		
Date of Commencement	1 July 2016		
Source of Authority	S28E LGA		
Strategic Plan Reference			
Date of Review	1 July 2019		
Previous Policies Withdrawn or Amended	This policy supersedes all other related party		
	disclosure policies and Council resolutions in		
**************************************	relation to related party disclosures as required by		
	AASB 124		
Department Responsible for Implementation	Corporate Services Department		
Department Responsible for Policy	Corporate Services Department		
Publication of Policy	Members of the public may inspect this policy as		
•	part of the Policy Manual on the Northern Midlands		
	Council website. Copies can be obtained free of		
	charge. Alternatively, it can be accessed on		
	Council's website		
www.northernmidlandscouncil.tas.gov.a			

Appendix 1 - Declaration of Related Party Transactions and Consent Form

Private and Confidential

Related Party Declaration by Key Management Personnel

Key Management Personnel's Name	Nature of likely transactions with Council or Council entities		
Name of Entity over which the KMP has control	Relationship with KMP	Nature of likely transactions with Council or Council entities	
		THE STATE OF THE S	·]
Close Family Member's Name	Relationship with KMP	Nature of likely transactions with Council or Council entities	Nature of likely transactions with Council or Counci entities

			<u> </u>
name)	includes all my close folled, by myself or my swith Council. I make earling of the words "cl	close family members h this declaration after re lose family members" a	entities naving had, or eading Council's nd "entities
ermit the General Mana ated to me and to use t rty Disclosures Policy.	iger to access the regis he information for the	ster of interests of me a purposes specified in C	nd persons ouncil's Related
		the <i>(date)</i>	

In accordance with Council's *Privacy Policy*, your information, and the information of others, is protected by law, including the *Privacy Act 1988* and the *Personal Information Protection Act 2004*.

Name of KMP:

Appendix 2 -Related Party Information Collection Notice



Collection Notice

Related party transactions disclosure by Key Management Personnel

From 1 July 2016, Council must disclose related party-relationships, transactions and outstanding balances, including commitments, in its annual financial statements, in order to comply with *Australian Accounting Standard AASB 124 Related Party Disclosures*.

Purpose of collection, use and disclosure of related party information

The reason for disclosure of related party transactions is to ensure that Council's financial statements contain the information necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties.

Council's related parties are likely to include the Mayor, councillors, General Manager, senior executives, their close family members and any entities that they control or jointly control. Any transactions between Council and these parties, whether monetary or not, may need to be identified and disclosed.

A related party transaction is a transfer of resources, services or obligations between Council and a related party, regardless of whether a price is charged.

A related party transaction must be disclosed in Council's financial statements if the transaction is material. Information is material when, if omitted or misstated, it could influence decisions that users make on the basis of financial information about a specific reporting entity.

Prior to disclosure, the General Manager will assess the materiality of related party transactions that have been captured, and, if deemed material, will disclose in its financial statements the nature of the related party relationship and information about the transaction. Disclosure in the financial statements may be in aggregate form and/or may be made separately, depending on the nature and materiality of the transaction.

Related Party Transactions Declaration by Key Management Personnel

Key management personnel (KMP) are the persons who have authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly and include the Mayor, councillors, General Manager and senior executives. In order to comply with AASB 124, Council has adopted a policy that requires all KMP to declare any existing or potential related party transactions between Council and any of their related parties during a financial year.

Each KMP must provide an annual *Related Party Declaration* in the approved form, by 1 July each year, and update the Declaration should they become aware of any change, error or omission. KMPs must exercise their best judgement in identifying related parties when declaring, or not declaring, entities over which they, or a close member of their family, have control or joint control.

How will the information captured in the Declaration be used?

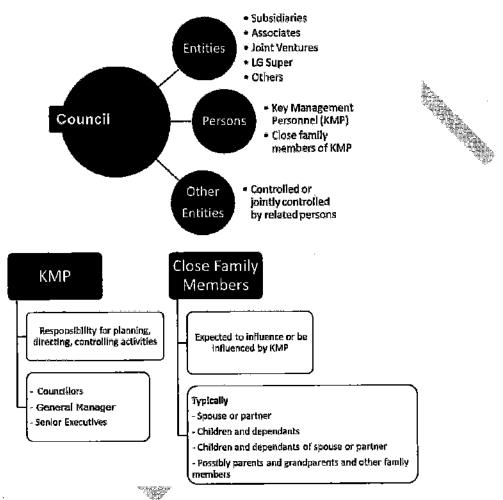
Council will use the declarations of KMPs to establish a list of related parties of Council for the purposes of identifying transactions and reporting under AASB 124. If a KMP or close family member is named individually in disclosure reports, the KMP will be given a copy of the intended disclosure for review and information purposes.

Who are related parties?

People and entities, such as companies, trusts and associations, can be related parties of Council.

The following diagram gives an overview of common related parties that a council will have.

The following diagram gives an overview of common related parties that a council will have:



For related party transaction disclosures under AASB 124, the related party relationship must be disclosed for both the KMP and their close family members, even if the same related party entity is held jointly or in common by them. This is separate and in addition to Council's register of interests which is required under the *Local Government Act 1993*.

Under AASB 124, those persons who are prescribed as definitely being close family members of a KMP include:

- that person's children and spouse or domestic partner;
- children of that person's spouse or domestic partner; and
- dependents of that person or that person's spouse or domestic partner.

Council may determine other family members, such as a parent, grandparent, sibling, cousin, etc, who may be expected to influence, or be influenced by, that person in their dealings with Council or a Council entity.

What is an entity that I, or my close family members, control or jointly control?

Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs.

You control an entity if you have:

- a) power over the entity;
- b) exposure, or rights, to variable returns from involvement with the entity; and
- c) the ability to use your power over the entity to affect the amount of your returns.

You jointly control an entity if there is a contractually agreed sharing of control of the entity. Joint control exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In some instances, it may not be easy to determine whether of not you, or your close family members, control or jointly control an entity. If you are unsure and require further clarification, you should contact the General Manager for a confidential discussion.

For more information about council's disclosure requirements under AASB 124 Related Party Transactions, please refer to the Council's Related Party Disclosures Policy, which can be found at www.northernmidlandscouncil tas gov.au

All information collected by council is in accordance with Council's Ptivacy Policy and is protected by law, including the Privacy Act 1988 and the Personal Information Act. 2004. Council's privacy policy can be found at www.northernmidlandscouncil.tas.gov.au

Appendix 3 - Related Party Register



Private and Confidential

Related Party Register

For Year ending 30th June 2017

Name	Relationship with KMP	Nature of transactions with Council	Term and Conditions & ECM References