

Line Item Sum

1 Wages 2 Material & Services 3 Depreciation Exper 4 Government Levies 5 Interest Expenditu 7 Councillors Expend

9 Other Expenditure
11 Oncost
12 Internal Plant Hire/
13 Internal Rental/Rat
10 Other Internal Tran
14 Oncosts Paid - Pay
15 Oncost Paid - Non
16 Plant Expenditure

19 Fees and Charges
21 Interest Revenue
22 Reimbursements F
Interest Expenditu
Oncost Recoveries

17-Pate Revenue

20 Gain on sale of Fix 6 Loss on Sale of Fi Net Loss On I Underlying (Surp

Northern Midlands Council Account Management Report

Income & Expenditure Summary for the Period Ended 31 July 2019 8% of Year Completed)

Line Item Summary Totals	Operating Statement												2
	Governance		Corporate Services		Regulatory & Community Servid Development Services	unity Service	Development Serv	10/10	Works & Intrastructure Services		2018/19 Statement	2018/10	, %
	2018/19 Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
1 Wages	378,418	29,341	1,034,929	107,233	233,010	22,241	359,123	32,744	1,791,770	141,795	3,797,250.00	333,354.00	8.78%
2 Material & Services Expenditure	356,696 60 783	125,662 5,065	657,169 148,300	125,958 12,358	208,479 37,960	16,959 3.163	304,232 8,480	9,734 707	3,292,370 5,203,247	182,247 433,604	4,818,946.00 5,458,770.00	450,560.00 454,897.00	9.56% 8.33%
4 Government Levies & Charges	0	2,197	778,384	1,789	1,820	0	0	0	65,070	0	845,274.00	3,986.00	0.47%
5 Interest Expenditure	0 1	0	272,007	87,216	0	0	0	0	0	0	272,007.00	87,216.00	32.06%
7 Councillors Expenditure	204,330	9,053	0	0	0	0	0	0	0	0	204,330.00	9,053.00	4.43%
9 Other Expenditure	489,053	63,434	477,580	447,714	172,982	19,344	5,690	541	144,505	36,853	1,289,810.00	567,886.00	44.03%
	170,288	12,935	465,730	44,315	86,136	8,375	161,606	14,734	696,311	56,643	1,580,071.00	137,002.00	8.67%
12 Internal Plant Hire/Rental	21,120	1,105	22,440	2,199	40,770	1,881	20,860	634	942,106	92,113	1,047,296.00	97,932.00	9.35%
13 Internal Rental/Rates	0	0	1,700	0	550	0	0	0 0	7,460	0	9,710.00	0.00	0.00%
10 Other Internal Transfers Expenditure	0	0	6,979,486	581,624	0		0	500	29,076	2,423	7,008,562.00	584,047.00	0.33%
14 Oncosts Paid - Payroll	77,286	609	243,075	27,418	46,996	7,233	67,386	10 547	516 844	73,570	1 053 850 00	100 450 00	10 30%
16 Plant Expenditure Paid	5,290	822	11,520	4,875	14,820	3,634	9,850	1,371	477,730	70,818	519,210.00	81,520.00	15.70%
	1,866,751	255,142	11,373,855	1,455,507	908,115	85,451	1,024,819	71,592	13,516,414	1,096,421	28,689,954.00	2,964,113.00	10.33%
16						2000	,	>	ושרה בידו	740		14 064 700 000	2
1 Legiscopt Crant Devenue	> 0	5 083	(1 751 673)	(523)	(27,000)	0	0 0	0 ((2.466.530)	0	(4.218.203.00)	4.560.00	-0.11%
19—Fees and Charges Revenue	0	0	(898,947)	(79,053)	(160,947)	(39,905)	(351,769)	(31,513)	(490,174)	(2,012)	(1,901,837.00)	(152,483.00)	8.02%
21 Interest Revenue	(369,000)	0	(222,000)	(7,390)	7400		0 0	00	(14 998)	0 217	(53,000.00)	(64 392 00)	125%
Interest Expenditure Reimbursed	(z,uoa)	0	(272,007)	0	0	0 0	0 0	0 (0	0	(272,007.00)	0.00	0.00%
Oncost Recoveries - Internal Trer	(170,288)	(14,997)	(471,612)	(41,944)	(86, 137)	(8,775)	(138,511)	(14,200)	(857,311)	(67,267)	(1,723,859.00)	(147,183.00)	8.54%
Plant Hire Income - Internal Tfer	(11,650)	0	(21,170)	0	(23,290)	0	(23,580)	0	(1,223,960)	(58,670)	(1,303,650.00)	(58,670.00)	4.50%
10 Other Internal Transfers Income	(94,393)	(7,866)	(584,732)	(5,787)	(581,342)	(48,445)	(519,513)	(43,293)	(5,724,806)	(474,644)	(7,504,786.00)	(580,035.00)	7.73%
23 Other Revenue	(1,115,399)	(18,457)	(14,741,871)	(10,597,934)	(886,035)	(120,852)	(1,033,373)	(89,006)	(11,666,806)	(1,445,841)	(29,443,484.00)	(12,272,090.00)	41.68%
Underlying (Surplus) / Deficit Before	751,352	236,685	(3,368,016)	(9,142,427)	22,080	(35,401)	(8,554)	(17,414)	1,849,608	(349,420)	(753,530)	(9,307,977)	
on Chinan calls of Gived Assets		5)	5	>	D	O	0	0	0	0	0	
6 Loss on Sale of Fixed Assets	0 (0	0	ō	ō	0	0	0	566,317	0	566,317	0	
Net Loss On Disposal of Fixed Assets	0	0	0	0	0,	0	0	0	566,317	0	566,317	0	
Underlying (Surplus) / Deficit	751,352	236,685	(3,368,016)	(9,142,427)	22,080	(35,401)	(8,554)	(17,414)	2,415,925	(349,420)	(187,213)	(9,307,977)	
Capital Grant Revenue	. 0	00	00	0	00	0 0	0	00	(1,460,936)	0.0	(1,460,936)	00	
Subdivider Contributions	C		0		0	0 0			(041,000)	0 0	(541,533)	0 0	
	Ü	c	U		0	c	0	c	(2,002,469)	C	(2,002,469)		
Operating (Surplus) / Deficit	751,352	236,685	(3,368,016)	(9,142,427)	22,080	(35,401)	(8,554)	(17,414)	413,456	(349,420)	(2,189,682)	(9,307,977)	

Northern Midlands Council Account Management Repo	Northern Midlands Council Account Management Report	Annual Budget	YTD Actual	Annual (Budget	Schelduled and Actual Works by Month Actual Expenditure Scheduled Work
2019/20 for yo	2019/20 for year to 30 June 2020	is	w	Spent %	B/fwd JUL AUG SEP OCT NOV DEC JAN FEB MAR APR MAY JUN
Capital Expenditure - Governance	re - Governance				
700009	Fleet - F9 Sedan	15,000 20,000	000	0%	
707987	Lfd - CBD Strategy Parklets Total Land & Buildings	35,	35,000	1,930 0% 1,930 6%	
		35,	35,000	1,930 6%	
Capital Expenditu	Capital Expenditure - Corporate Services				
700007	700007 Fleet - F7 Pool Vehicle	25,000	000	- 0%	
700017	Fleet - F17 Pool Vehicle	20,	20,000		
715300	Corp - Computer System Upgrade	123,900	900	37	
715310	Corp - Purchase Office Equipment Grant Expend - R&R Child Care Capital Shade Sail / Shed / Bathroom			- 0%	
	i Diai Equipment & bundings - conputate per vivos	168,900		16,937 10%	
Capital Expenditure - Reg Fleet, Plant & Equipment	Capital Expenditure - Regulatory and Community Services Fleet, Plant & Equipment				
700006	Fleet - F6 Pool Vehicle	15,	15,000		
700027	Fleet - F182 Pool Vehicle	15,	15,000	0%	
780025	Community & Development Services - Purchase of Office Equipment Total Fleet, Plant & Equipment	48	48,000	- 0%	
	Total Capital Expenditure - Regulatory and Community Services	48,	48,000	- 0%	
Capital Expenditure -	Capital Expenditure - Works Department				8
700012	Fleet - F12 Light Truck Litter Collection North	30,	30,000	- 0%	
700015	Fleet - F15 Light Truck	30	30,000		
700016	Fleet - F21 Utility	20	20,000		
700023	Fleet - F25 Utility	20	20,000	0%	
700038	Fleet - F38 Light Truck	20	20,000	- 0%	
700061	Fleet - F65 Tractor & Reach Arm	245	245,000		
700146	Fleet - F146 Water Tanker	32	32,000	9%	
700179	Fleet - F179 Building Maintenance Utility	20	20,000	- 0%	
700188	Fleet - F188 Ride On Mower	30	30,000	- 0%	
715320	Works - Purchase Small Plant	40	40,000		
720206	Rossarden - Shipping Container for reserves equip storage	20	20,000	4,/0/ 0%	
720200	Works - Longford Depot Improvements	40	40,000	90	
720201	Works - Ctown Depot Improvements	40	40,000		
Pecrentin	Total Fleet, Plant & Depot	031	831,000	30,097	
707774	Evan - Lamp Posts Main Street		1		
707801	All Areas - Private Power Pole Replacement	50	50,000	0	
707814	All Areas - Street Tree Program	100	,000	16,563 17%	

1-118	
707806 707855. 707855. 707855. 707855. 707855. 707855. 707889 707899 707913 70792. 70792. 707972. 707972.1 707972.2 707972.3 707972.5 707972.6 707972.6 707972.6 707972.7 707972.8 707972.9 707972.9 707972.9 707962.1 707962.1 707962.1 707962.3 707995.03 707995.04 707995.05 707995.05 707995.05 707995.06 707995.06 707995.07 707995.08 707995.01 707995.01 707995.02 707995.03 707995.01 707995.03 707995.01 707995.03 707995.01 707995.03 707995.01 707995.03 707995.01 707995.03 707995.01 707995.03 707995.01 707995.03 707995.01 707995.01 707995.02	2019/20 for ye
079855 Lfd Recreation Ground Topidrarissing 079859.2 All Areas - Town Entrance Landscraping/Beautification 079859.2 All Areas - Town Entrance Sign 079859.2 All Areas - Town Entrance Sign 079859.3 All Areas - Town Entrance Sign 079859.3 All Areas - Town Square Development 079972.4 Cry - Recreation Ground Palding Redevelopment 079972.2 Ross - Town Square Development Electrical 079972.2 Ross - Town Square Development Electrical 079972.3 Ross - Town Square Development Electrical 079972.4 Ross - Town Square Development Ros Barrier 079972.5 Ross - Town Square Development Forepath (Edetrial) 079972.6 Ross - Town Square Development Forepath (Edetrial) 079972.7 Ross - Town Square Development Forepath (Edetrial) 079972.8 Ross - Town Square Development Forepath (Edetrial) 079972.9 Ross - Town Square Development Forepath (Edetrial) 079972.9 Ross - Town Square Development Forepath (Edetrial) 079972.1 Ross - Town Square Development Forepath (Edetrial) 079972.2 Ross - Town Square Development Forepath (Edetrial) 079972.3 Ross - Town Square Development Forepath (Edetrial) 079972.4 Ross - Town Square Development Forepath (Edetrial) 079972.5 Ross - Town Square Development Forepath (Edetrial) 079972.6 Ross - Town Square Development Forepath (Edetrial) 079972.7 Ross - Town Square Development Stormwater 07998.6 Ross - Town Square Development Stormwater 07998.7 Ross - Town Square Development Stormwater 07998.7 Ross - Town Square Development Stormwater 07998.7 Ross - Town Square Development Stormwater 07998.8 Ross - Town Square Development Stormwater 07998.9 Ross - Town Square Development 07998.1 Ross - Town Square Develop	2019/20 for year to 30 June 2020
25,000 20,000 20,000 10,000 15,000 30,000 708,155 40,000 34,818 151,000 - - - - - - - - - - - - -	\$
5,233 00 123 11 123 11 1,174 11 1,174 11 2,250 00 2,086 69 1,174 11 1,174 11 1,033 00 1,033 00 1,033 00 1,033 00 1,033 00 1,033 00 1,033 00 1,033 00 1,033 00 1,033 00 1,042 00 1,042 00 1,142 00	Spent %
01	200
	B/fwd JUL
	Į.
	AUG
	SEP
	OCT
	NOV
	DEC 1
	JAN FEB
	MAR APR
	R MAY
	NOF
	ے

	1-119		
Buildings Ctown - War Mer 707805 707805.1 707805.2 707805.31 707805.32 707805.42 707805.42 707805.43 707805.44 707805.45 707805.55 707805.55	All Areas - Recrea 708000 708001 708003 708004 708005	708008.1 708008.1 708008.2 708008.3 708008.4 708008.5 708008.6 708008.7 708008.9 708008.9	707995.14 707995.15 707995.16 707995.16 707995.18 707995.19 707995.2 707995.2 707995.21 707995.23
Ctown - War Memorial Oval Amenities Upgrade Ctown - War Memorial Oval Amenities Upgrade Design & Preliminarys Ctown - War Memorial Oval Amenities Upgrade - Contract Administration by Architect 707805.1 Ctown - War Memorial Oval Amenities Upgrade - Construction Contract 707805.2 Ctown - War Memorial Oval Amenities Upgrade - Site Works 707805.42 Ctown - War Memorial Oval Amenities Upgrade - Footpaths 707805.42 Ctown - War Memorial Oval Amenities Upgrade - Scoreboard 707805.43 Ctown - War Memorial Oval Amenities Upgrade - Scoreboard Ctown - War Memorial Oval Amenities Upgrade - Scoreboard Ctown - War Memorial Oval Amenities Interchange Benches 707805.45 Ctown - War Memorial Oval Amenities Power Poles and Upgrades 707805.5 Ctown - War Memorial Oval Amenities Centrach Ctown - War Memorial Oval Amenities Centrach Ctown - War Memorial Oval Amenities Centrach Ctown - War Memorial Oval Amenities Upgrade Ctown - War Memorial Oval Amenities Upgrade Orandstand Removal Ctown - War Memorial Oval Amenities Upgrade - Carandstand Removal	Total Lfd - Rec Ground Amenities Redevelopment All Areas - Recreation Facility Lighting Upgrades All Areas - Recreation Facility Lighting Upgrades 108001 Lfd - Recreation Ground Facility Lighting Upgrade 108003 Pth - Recreation Ground Facility Lighting Upgrade 108004 Evan - Morven Lighting Upgrade 108005 Ctown - War Memorial Oval Lighting Upgrade 108005 Total All Areas - Recreation Facility Lighting Upgrades 108006 Total Recreation	Lfd - Recreation Ground Dual Access Upgrade K&G Lfd - Recreation Ground Dual Access Upgrade Excavation Lfd - Recreation Ground Dual Access Upgrade Subbase Lfd - Recreation Ground Dual Access Upgrade Base Lfd - Recreation Ground Dual Access Upgrade Prep for Seal Lfd - Recreation Ground Dual Access Upgrade Prep for Seal Lfd - Recreation Ground Dual Access Upgrade Footpath Lfd - Recreation Ground Dual Access Upgrade Naturestrip Lfd - Recreation Ground Dual Access Upgrade Driveways Lfd - Recreation Ground Dual Access Upgrade Stormwater Lfd - Recreation Ground Dual Access Upgrade Ticket Booth	70795.14 Demolition works 707995.15 Safety meetings/ toolbox talks / site audits/ onsite inductions 707995.16 Site signage and complex signage 707995.17 Storm water infrastructure labour/ materials and machine hire 707995.19 Sewer works external of building, labour/materials and machine hire 707995.2 Water main works external of building, labour / materials and machine hire 707995.2 Steel Fabrication & Works 707995.21 Project Variations 707995.22 Gas works 707995.23 Cool Room and Bar System
- 348 - 62,489 - 50,000 - 280	195,000 · 40,032 21% - 223 - 299 - 522 0% 1,598,573 80,518 5%	195,000 - 553 - 553 	1,660 4,246 1,039 - 32,319 #DIV/0!
			##
	ų.		

1-120	
707805.95 707805.95 707805.95 11rd - Longford Common Commo	2019/20 for yea 707805.85 707805.9
Coown - War Memorial Oxal Amenities Upgrade - Landscaping TO7920. Itá - Inoglord Community Sports Centre Redevelopment TO7920. Itá - Sports Centre Carpark TO7920. Itá - Sports Centre Carpark TO7920. Stre set up/ todal tribe role own hire/ any other hire equipment TO7920.02 Stre set up/ todal tribe role own hire/ any other hire equipment TO7920.03 Pumbing works labour and materials TO7920.05 Building labour staff & contractors TO7920.01 Building labour staff & contractors TO7920.12 Doors and windows/ timber or aluminum TO7920.13 Doors and windows/ timber or aluminum TO7920.14 TO7920.15 Safety meeting-joated materials TO7920.15 Doors and windows/ timber or aluminum TO7920.11 Painting/ works TO7920.12 Internal lining: plaster/ timber/ or aluminum TO7920.13 Doors and windows/ timber or aluminum TO7920.14 To7920.15 Safety meeting-joated materials TO7920.15 Safety meeting-joated materials TO7920.15 Safety meeting-joated materials TO7920.15 Safety meeting-joated materials TO7920.15 Safety meeting-joated promip of the role of the ro	2019/20 for year to 30 June 2020 707805.85 Ctown - War Memorial Oval Amenities Upgrade - Landscaping around building 707805.9 Ctown - War Memorial Oval Amenities Upgrade - Furniture & Fittings
	·
\$16,600 100,000 250,000 10,000 10,000 10,000 10,000 10,000 10,000 100,000	50,000
86,777 86,777 86,777 477 540 1,445 9,041 18,026 - 208 - 1,312 - 1,312 - 1,312 - 1,312 - 1,3261 126 34,736 34,736	172 475
17% 10% 10% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0	Jent %
	B/TWG
	JOE AOG
	- N
	NO.
	i i
	JAN
<u> </u>	7
	NAN NAN
	7

		1-121	
750999 750999.1 750999.2 750999.3 750999.4 750999.5	Cry - Saundridge 751108 751108.1 751108.2 751108.3 751108.4 751108.5 751108.9 751108.9 751108.9	75.131.6 75.131.6.2 75.131.6.2 75.131.6.3 75.131.6.3 75.131.6.4 75.131.6.9 75.131.6.9 75.131.6.91 75.055.0.1 75.055.0.2 75.055.0.2 75.055.0.3 75.055.0.4 75.055.0.5 75.055.0.5 75.055.0.6 75.055.0.6 75.055.0.6 75.055.0.6 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8 75.055.0.8	2019/20 for year 720129 Waste Management 712952 728755 728763 728763 Roads Ctown - Valleyfield F
Lfd - Paton Street, Burghley to Ch 0.110 - K&G Lfd - Paton Street, Burghley to Ch 0.110 - Excavation Lfd - Paton Street, Burghley to Ch 0.110 - Subbase Lfd - Paton Street, Burghley to Ch 0.110 - Subbase Lfd - Paton Street, Burghley to Ch 0.110n - Base Lfd - Paton Street, Burghley to Ch 0.110 - Prep for Seal Lfd - Paton Street, Burghley to Ch 0.110 - Seal	Cry - Saundridge Road Ch 1.750 to 4.205 Reconstruction 751108.1 Cry - Saundridge Road Ch 1.750 to 4.205 751108.2 Cry - Saundridge Road Ch 1.750 to 4.205 Subbase 751108.3 Cry - Saundridge Road Ch 1.750 to 4.205 Subbase 751108.4 Cry - Saundridge Road Ch 1.750 to 4.205 Prep for Seal 751108.5 Cry - Saundridge Road Ch 1.750 to 4.205 Prep for Seal 751108.8 Cry - Saundridge Road Ch 1.750 to 4.205 Prep for Seal 751108.9 Cry - Saundridge Road Ch 1.750 to 4.205 Driveways 751108.9 Cry - Saundridge Road Ch 1.750 to 4.205 Other 751108.9 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater 751108.91 Cry - Saundridge Road Ch 1.750 to 4.205 Stormwater	751315. Ctown - Valleyfield Road Reconstruction Ch 0.200 to 0.820 Excavation 751316.1 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Excavation 751316.2 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Subbase 751316.3 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Prep for Seal 751316.4 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Prep for Seal 751316.5 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Prep for Seal 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Other 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Other 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.820 Stormwater 751316.9 Ctown - Valleyfield Road Reconstruction East and West Sides Barclay to Russell - Excavation 750550.4 Evan - High St Reconstruction East and West Sides Barclay to Russell - Seal Evan - High St Reconstruction East and West Sides Barclay to Russell - Seal Evan - High St Reconstruction East and West Sides Barclay to Russell - Prep for Seal 750550.5 Evan - High St Reconstruction East and West Sides Barclay to Russell - Prep for Seal 750550.5 Evan - High St Reconstruction East and West Sides Barclay to Russell - Driveways 750550.9 Evan - High St Reconstruction East and West Sides Barclay to Russell - Driveways 750550.9 Total Evan - High St Reconstruction East and West Sides Barclay to Russe	2019/20 for year to 30 June 2020 Ctown - SES New Shed Total Other Buildings Total Buildings Waste Management 712952 Waste - MGB Replacements 728755 Waste - All Areas (Budget Only) WTS Improvements 728762 Waste - Ctown WTS Improvements 728763 Waste - Lfd WTS Improvements 728763 Total Waste Management Roads Ctown - Valleyfield Road Reconstruction Ch 0.000 to 0.200
198,000	588,542 - 0%	160,000 - 0%	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
			B/fwd JUL A
			AUG SEP OCT
			IT NOV DEC
			JAN FEB
			MAR
			APR MAY
			Į.

750 750 750 750 750 750 750 750 750 750	Lfd 750	į.	750	750	750	20:
750235.1 750235.3 750235.4 750235.5 750235.5 750235.6 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750235.9 750254.4 750254.4 750254.5 750254.9 750256.1 750256.1 750256.2 750256.3 750259.3 750279.3 750279.3 750279.3 750279.3 750279.3 750279.3 750279.3 750279.3 750279.3 750279.3 750279.3	Lfd - Carins St, Re 750235	0	750999.91	750999.9	750999.8	19/20 for y
Jief - Carins St, Reconstruction Union to end - Excavetion Lifd - Carins St, Reconstruction Union to end - Subbase 750235.3 Lifd - Carins St, Reconstruction Union to end - Sasal 750235.4 Lifd - Carins St, Reconstruction Union to end - Prep for Seal Lifd - Carins St, Reconstruction Union to end - Prep for Seal Lifd - Carins St, Reconstruction Union to end - Sasal 750235.5 Lifd - Carins St, Reconstruction Union to end - Sasal 750235.5 Lifd - Carins St, Reconstruction Union to end - Sasal 750235.5 Lifd - Carins St, Reconstruction Union to end - Stormwater 750235.3 Lifd - Carins St, Reconstruction Union to end - Stormwater Total Lifd - Carins St, Reconstruction Union to end - Stormwater Total Lifd - Carins St, Reconstruction Union to end - Stormwater Total Lifd - Carins St, Reconstruction Union to end - Stormwater Total Lifd - Carins St, Reconstruction Prin - Norfolk St, Drummond to Frederick Subbase 750254.1 Prin - Norfolk St, Drummond to Frederick Seal Prin - Norfolk St, Drummond to Frederick Seal Prin - Norfolk St, Drummond to Frederick Seal Prin - Norfolk St, Drummond to Frederick Stormwater 750254.3 Prin - Norfolk St, Drummond to Frederick Cornwater 750254.4 Prin - Norfolk St, Drummond to Frederick Stormwater 750254.5 Prin - Norfolk St, Drummond to Frederick Stormwater 750254.6 Prin - Norfolk St, Drummond to Frederick Cornwater 750254.7 Prin - Norfolk St, Drummond to Frederick Stormwater 750255.4 Prin - Norfolk St, Drummond to Frederick Stormwater 750256.5 Lifd - High Street, Burghley to No. 43 Reconstruct Verge Excavation Lifd - High Street, Burghley to No. 43 Reconstruct Verge Subbase 750250.6 Lifd - High Street, Burghley to No. 43 Reconstruct Verge Seal Lifd - High Street, Burghley to No. 43 Reconstruct Verge Seal Lifd - High Street, Burghley to No. 43 Reconstruct Verge Seal Lifd - High Street, Burghley to No. 43 Reconstruct Verge Seal Lifd - High Street, Burghley to No. 43 Reconstruct Verge Seal Lifd - High Street, Burghley to No. 43 Reconstruct Verge Seal Lifd - High Street, Burghley to No. 43 Reconstruct	Lfd - Carins St, Reconstruction Union to end 750235	Total Lfd - Paton Street, Burghley to Ch 0.110	Lfd - Paton Street, Burghley to Ch 0.110 - Stormwater	Lfd - Paton Street, Burghley to Ch 0.110 - Other	Lfd - Paton Street, Burghley to Ch 0.110 - Driveways	2019/20 for year to 30 June 2020
175,000 - 1	175,000 -	- 000/861	1 1	š •	1	operation of the state of the s
		8	0%			

			1-123		F.
788575 Stormwater Drainage 788575 Storm 788601 Evan- 788609 NRM- 788609.1 NRM- 788609.2 NRM-	Bridges 742057 744000 745028	Other Road Projects 751602 701440 750544 752010 752011 752012	715460 Roads No 715460 Total Ras! Footpath Construction Program 750000 All Areas 750950.6 Pth - Mar 750953.6 Pth - Nori 750954.6 Pth - Fred 750954.6 Pth - Fred 750971.6 Pth - Phill 751012.6 Pth - Phill 751012.6 Pth - Phill 751012.6 Pth - Phill 751143.6 Total Foo	751011.9 751011.91 Resealing Program 715005 Resheeting Program 715125	Pth - Phillip St Youl 75301.1 75301.1 75301.2 75101.3 75101.4 75101.6 75101.6 75101.7 751011.8
Stormwater Drainage - Unallocated Projects Evan - Stormwater Translink NRM - Sheepwash Creek Capital Works (32) NRM - Sheepwash Creek Capital Works (10) NRM - Sheepwash Creek Capital Works (Youl)	Rossarden - Bridge 2057 Gipps Crk Road, Unnamed Crk Avoca - Bridge 4000 Storys Crk Road, Tasmania Crk Avoca - Bridge 5028 Old Coach Road, Total Bridges	Lfd - Tannery Rd South/Illawarra Rd Roundabout Entrance Improvements Lfd - Tannery Rd South/Illawarra Rd Roundabout Entrance Improvements Ctown - High St Streetscape Improvements (Bridge St to King St) Perth Bypass - Planting Vegetation Corridors Perth Bypass - Fencing Vegetation Corridors Perth Bypass - Pathways Total Other Road Projects Total Roads	Total Resheeting Program Total Resheeting Program Total Resheeting Program Total Resheeting Program All Areas - Budget Only, Asphalt Footpath Replacements Pth - Mary Street Kerb North Side No 24 to No 20 Footpath Pth - Norfolk St, Ch 0.125 to 0.251 Footpath Pth - Norfolk St, Ch 0.125 to 0.251 Footpath Pth - Frederick St, Scone to Clarence Pth - Old Punt Rd Midlands Hwy to William St Footpaths Pth - Philip St Ch 0.256 to 0.413 Footpath Pth - Philip St Ch 0.413 to 0.520 Footpath Total Footpath Construction Program	Pth - Phillip St Youl Road to Cromwell Other Pth - Phillip St Youl Road to Cromwell Stormwater Total Pth - Phillip St Youl Road to Cromwell Roads - Resealing All Areas Total Resealing Program Southern - Resheeting	Total Lfd - Hobbouse St Reconstruction Catherine to Burghley Pth - Phillip St Youl Road to Cromwell Reconstruction Pth - Phillip St Youl Road to Cromwell 751011.1 Pth - Phillip St Youl Road to Cromwell Excavation 751011.2 Pth - Phillip St Youl Road to Cromwell Subbase 751011.3 Pth - Phillip St Youl Road to Cromwell Base 751011.4 Pth - Phillip St Youl Road to Cromwell Prep Seal 751011.5 Pth - Phillip St Youl Road to Cromwell Verge Seal 751011.6 Pth - Phillip St Youl Road to Cromwell Footpath 751011.7 Pth - Phillip St Youl Road to Cromwell Naturestrips 751011.8 Pth - Phillip St Youl Road to Cromwell Driveways
50,000 - 0% 250,000 - 0% 998,500 307 0% - 1,198 0% 138,137 0%	210,000 - 0% 175,000 - 0% 90,000 - 0% 475,000 - 0%	37,000 - 0% 890,000 - 0% 890,000 - 0% - 466 0% 0% 927,000 466 0% 4,126,542 1,668 0%	460,000 1,202 0% 460,000 - 0% 70,000 - 0% 31,000 - 0% 34,000 - 0% - 0% 29,000 - 0% 272,000 - 0% 272,000 - 0%	80,000 - 0% 760,000 - 0% 760,000 1,202	121,000 - 0% 80,000
				_	

	788622 788623 788624 788624	2019/20 for year
Total Capital Works All Departments	Pth - Cromwell St Culvert Replacement Pth - Phillip St Cluvert Extension Lfd - Paton Street Basin Batters Ctown/Ross - Macquarie River Flood Modeling Total Urban Stormwater Drainage Total Capital - Works Department	2019/20 for year to 30 June 2020
12,016,352	15,000 15,000 15,000 40,000 1,628,137	\$ 110,000
262,730 2%	1,505 0% 243,863 2%	Spent %
		B/fwd
		JUL A
		AUG SEP
		POCT
		NOV
		DEC
		JAN
		FEB
		MAR /
		APR N
		MAY JUI
		Ž

Account Reference	Account Description	
Dated as at 9th July 2	2019	Budget Breakdow
	Stimulus Loan funding - complex	\$1,000,000.00
	Interest on funding	\$20,000.00
	Tas Community Funding	\$80,000.00
	State Govt - Levelling the Playing Field	\$233,409.00
	Council - Storage Shed	\$40,000.00
	Council - Carpark/Entrance	\$195,000.00
	Prelinimary design c/fwd	\$110,000.00
	Council - Final Design & Supervision	\$100,000.00
	Council - Budget Alteration June 2019	\$650,000.00
	Sub Total	\$2,428,409.00
	Approved Variations	
	- New gutter and downpipes on back of grandstand	\$8,000.00
	- Painting eastern end of grandstand	\$6,000.00
	- Painting steelwork under grandstand	\$18,000.00
	- Provision for 50mm water line from watering second oval	\$3,000.00
	- Provision for 80mm conduit for second oval	\$2,000.00
	- Run new mains power to timekeepers box	\$4,000.00
	- Grab rail on entry retaining wall	\$6,000.00
	- Natural gas line to umpires and new change and bar area	\$50,000.00
	- Steel support under grandstand	\$25,000.00
	- Concrete floor leveling inside existing building	\$25,000.00
	- Additional wall in changeroom store	\$2,000.00
	- Additional stormwater works	\$5,000.00
	- Provision for cameras and lights in carpark islands	\$2,500.00
	- Additional door between massage & medical room	\$3,000.00
	- Double sliding door between home change & coaching room	\$1,500.00
	- ACO drain behind retaining wall picking up car park water	\$12,000.00
	- Disabled toilet 24 hr / shower baby change	\$15,000.00
	- 100mm water main over to gym boundary for connection off Burghley street	\$7,500.00
	- Connecting all new drains around existing toilet block as old pipes not sufficient	\$3,500.00
	- Public toilet rendering and verandah to match extension	\$10,000.00
	Sub Total	\$209,000.00
		11

Total Budget	\$2,637,409.00

				Variance
		Budget	Actual	from Budget
720123	Lfd - Recreation Ground Storage Shed	\$40,000.00	\$53,739.68	\$13,739.68
707995.01	Design and Preliminary Works	\$210,000.00	\$192,411.31	-\$17,588.69
707995	Lfd - Rec Ground Amenities Redevelopment - Preliminary works	\$2,192,409.00	\$9,870.58	
707995.02	Lfd Rec Ground - Site set up/ toilet hire / crib room hire/ any other hire equipment	\$0.00	\$75,542.63	
707995.03	Lfd Rec Ground - Concrete works, inc materials / labour /machine hire	\$0.00	\$134,197.47	
707995.04	Lfd Rec Ground - Plumbing works labour and materials	\$0.00	\$133,085.07	
707995.05	Lfd Rec Ground - Electrical work labour and materials	\$0.00	\$269,773.36	
707995,06	Lfd Rec Ground - Mechanical ventilation work, materials and labour	\$0.00	\$181,662.88	
707995.07	Lfd Rec Ground - Building related materials	\$0.00	\$233,200.29	
707995.08	Lfd Rec Ground - Building labour staff & contractors	\$0.00	\$348,440.91	
707995.09	Lfd Rec Ground - Landscaping labour and materials	\$0.00	\$16,211.99	
707995.1	. Lfd Rec Ground - Doors and windows / timber or aluminium	\$0.00	\$168,316.22	
707995.13	. Lfd Rec Ground - Painting / wet area waterproofing	\$0.00	\$54,650.96	
	Lfd Rec Ground - Internal linings plaster/ timber/ other	\$0.00	\$154,558.60	
	Lfd Rec Ground - Floor prep, and floor wall coverings/vinyl	\$0.00	\$118,592.95	
	Lfd Rec Ground - Demolition works	\$0.00	\$58,211.83	
	Lfd Rec Ground - Safety meetings/ toolbox talks / site audits/ onsite inductions	\$0.00	\$18,359.06	
	Lfd Rec Ground - Site signage and complex signage	\$0.00	\$503.83	
	Lfd Rec Ground - Storm water infrastructure labour/ materials and machine hire	\$0.00	\$26,257.51	
	Lfd Rec Ground - Sewer works external of building, labour/materials and machine hire	\$0.00	\$16,913.24	
	Lfd Rec Ground - Water main works external of building, labour / materials and machine hire	\$0.00	\$50,132.91	
	Lfd Rec Ground - Steel Fabrication & Works	\$0.00	\$57,409.53	
	Lfd - Rec Ground Development Variations to original project	\$0.00	\$44,728.85	
	Lfd - Rec Ground Development Gas Works	\$0.00	\$50,572.91	
707995.23	Lfd - Rec Ground Development Cool Room and Bar System	\$0.00	\$27,100.00	220000
	Sub total	\$2,192,409.00	\$2,248,293.58	\$55,884.58
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - K&G	\$195,000.00	\$0.00	10.5
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Excavation	\$0.00	\$21,397.95	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Subbase	\$0.00	\$0.00	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Base	\$0.00	\$0.00	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Prep for Seal	\$0.00	\$0.00	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Seal	\$0.00	\$0.00	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Footpath	\$0.00	\$297.50	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Naturestrip	\$0.00	\$0.00	
	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Driveways	\$0.00	\$168.26	
	. Lfd - Recreation Ground Dual Access and Carpark Upgrade - Stormwater	\$0,00	\$11,711.00	
708008.92	Lfd - Recreation Ground Dual Access and Carpark Upgrade - Ticket Booth	\$0.00	\$0.00	-\$161,425.29
	Sub total	\$195,000.00	\$33,574.71	-\$161,425.29
	Expenditure to date	\$2,637,409.00	\$2,528,019.28	
		-		
	Projected expenditure to come			92
	Carpark & Dual Access Entrance		\$161,425.29	\$161,425.29
	8.5	\$2,637,409.00	\$2,689,444.57	
	UNDER / OVER BUDGET	\$0.00	-\$52,035.57	\$52,035.57
	*			
Maintenance	Council - Grandstand waterproofing	\$120,000.00		
707962	Lfd - Grandstand Improvements - Design	\$120,000.00	\$3,461.58	
	. Lfd - Grandstand Improvements - Waterproofing	\$0,00	\$35,999.15	
	Lfd - Grandstand Improvements - Seating	\$0.00	\$76,596.96	
	Lfd - Grandstand Improvements - Balustrade	\$0.00	\$24,367.25	
	Lfd - Grandstand Improvements - Stairway	\$0.00	\$19,773.75	
	Lfd - Grandstand Improvements - Steelwork Painting	\$0.00	\$8,199.73	
	Sub total	\$120,000.00	\$168,398.42	\$48,398.42
	UNDER / OVER BUDGET	\$0,00	\$168,398.42	\$48,398.42
		72,30		

1-126 Longford Recreation Ground - Developed Design R1

 Job Name :
 ARTAS-LONGFORD DD
 Job Description

 Client's Name:
 ARTAS Architects
 Longford Football Club - Developed Design

Trd	Trade Description	Trade	Cost/m2	Trade
No.		%		Total
1 Stag	ge 1 - change rooms	19.13		462,266
2 Stag	ge 1 - remainder	25.53		616,935
3 Stag	ge 1 - Civil works	22.48		543,244
4 Stag	ge 2	24.36		588,582
5 Stag	ge 3 - Lift	8.49		205,160
6				1800 - 14-4
7 Exc	lusions:			1
8 1. I	Design and statutory fees			
9 2.0	Contingency - suggest 10-15% allowance			
	Wall tiling or other wall linings other than sterboard (allowed vinyl to shower cubicles)			ű
11 4. F	Floor tiling			
12 5. A	Acoustic or decorative linings internally			
13 6. I	nfrastructure upgrades			
14 7. I	Ducted heating and cooling			
		100.00		2,416,187

Final Total: \$ 2,416,187

G.S.T. 10.00%:

241,618

Final Total Incl. G.S.T.: \$

2,657,805

1 - 127



NORTHERN MIDLANDS COUNCIL

POLICY MANUAL

RELATED PARTY DISCLOSURE

Originated Date:

Adopted 15 May 2017 - Min No. 162/17

Amended Date/s:

Reviewed ...

Applicable Legislation: Local Government Act 1993 (S28E)

Audit Act 2008, Archives Act 1983

Privacy Act 1988

Personal Information Protection Act 2004 (PIP Act)

Right to Information Act 2009

Objective

This policy sets out the parameters of the Northern Midlands Council for setting and collecting

Rates and Charges within its area

Administration:

Corporate Services

Review Cycle/Date:

Every 4 years. Next review 2023.

CONTENTS

Acknowledgements

Scope

Summary of the Standard

Key Terms

Links to other Legislation and Australian Accounting Standards

Identifying Related Parties

Council entities and subsidiaries

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

Related Party Disclosures by Council

Privacy and Right to Information

Dispute Resolution

Adoption of the Related Party Disclosures Policy

Appendix 1: Declaration and Consent Form

Appendix 2: Privacy Collection Notice

Appendix 3: Related Party Register

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

Meanina

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

rerm	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 returns.
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 necessary.
Entities controlled by KMPs	Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs.
	 You control an entity if you have: power over the 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 Council	Entities controlled by Council, jointly controlled by Council or over which Council has significant influence are related parties of Council.
Joint control of an entity	To jointly 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.



POLICY MANUAL

Key Management Personnel (KMP) Persons having authority and responsibility for planning, 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, salaries and social security contributions, paid annual leave and paid sick leave, profit-sharing and bonuses (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;
- 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 or nature of the item, or a combination of both, could be the determining factor.

Ordinary Citizen
Transactions (OCTs)

Transactions that an ordinary citizen would undertake with Council are usually not material to related party disclosure requirements. OCTs do not apply if the terms and conditions are different to those offered to the general public.

Related Party of Council People and entities, such as companies, trusts and associations, can be related parties of Council. Most 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 by KMP or their close family members.

Related Party Transaction A transfer of resources, services or obligations between a 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.

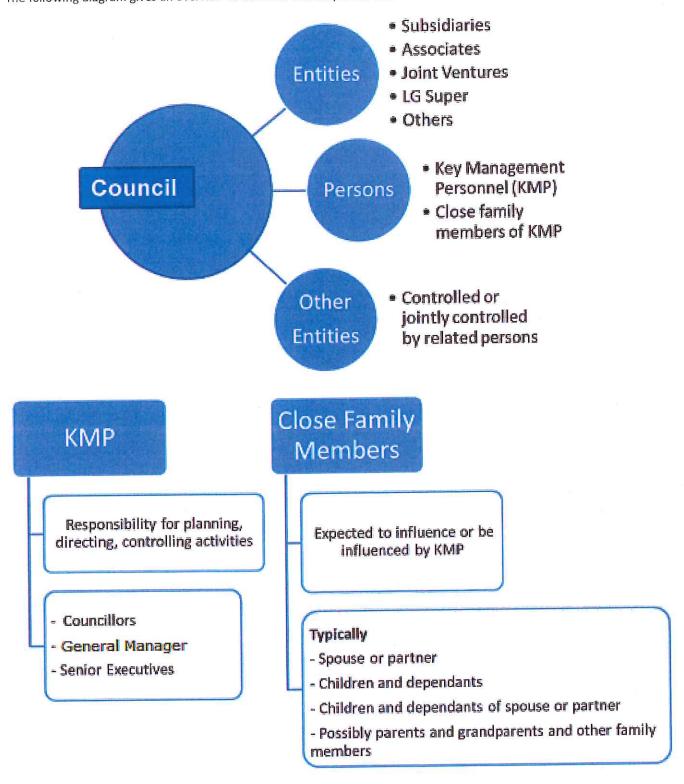


POLICY MANUAL

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).
- 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 Guidance (Son of CFO employed by Council)

Sunny Shire Council 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 irrelevant 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 Pty Ltd, in which she owns 100% of the shares. Shelley and Mavis have always been close and regularly socialise together.

Shelley has been identified as a KMP of Council. From these facts it would appear that Mavis 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



POLICY MANUAL

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.

Contents of Register 7.2.

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

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

- Council will use the declarations of KMP to establish a list of related parties for the purposes of identifying 8. transactions and reporting under AASB 124.
- Updates will be provided to KMP and Council staff periodically on changes arising from amendments to Australian 9. 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's financial 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 Guidance (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

- KMP will exercise their best judgement in identifying related parties. 1.
- KMP, including elected members, will carefully assess the information and examples following before declaring, or 2. 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 Council 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 not 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 club so it will not be a related party of Council just because the Mayor is the president of the club.

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 DISCLOSURED BY COUNCIL

- 1. 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 or 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.
 - 1.4. 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 criteria:
 - 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.



POLICY MANUAL

- 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 KM

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.

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.

- 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 o rendering or receiving property and other assets or rendering or receiving goods;
 - rendering or receiving of services;
 - leases;
 - guarantees given or received;
 - commitments;
 - loans and settlements of liabilities;
 - 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:

In 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.

DISPUTES RESOLUTION

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



ADOPTION OF THE RELATED PARTY DISCLOUSURES POLICY

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

initial benefit was adopted in the				
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.au			



APPENDIX 1: DECLARATION OF RELATED PARTY TRANSACTIONS AND CONSENT FORM

PRIVATE AND CONFIDENTIAL

Related Pa	arty Declaration by Key	Management Personn	el
Name of Key Management P	erson:	Manufacture (a)	
Position of Key Management	Person:		
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	
			41
Close Family Member's Name	Relationship with KMP	Nature of likely transactions with Council or Council entities	Nature of likely transactions with Council or Council entities
2 1	(name)	y.	(position)
myself or my close family me	cludes all my close family mem mbers having had, or likely to h h details the meaning of the wo	pers and the entities controlled nave, transactions with Council ords "close family members" an	l, or jointly controlled, by I make this declaration after nd "entities controlled, or jointly
	r to access the register of intere Council's Related Party Disclos		o me and to use the information
Declared at	(place)	on the	(the date))
Signature of KMP: Name of KMP:			

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*.



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?

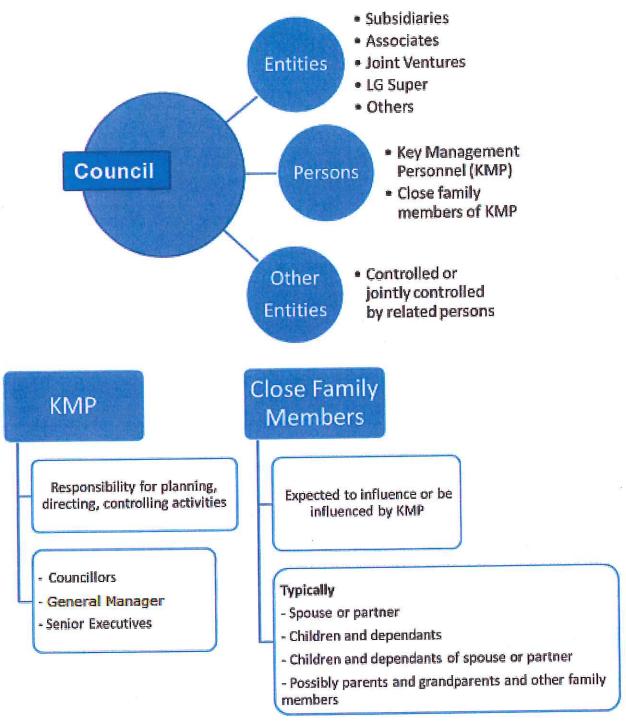
Council will use the declarations of KMPs to establish a list of related parties of Council for the purposes of identifying transactions and reporting under AASB 124. If a KMP or close family member is named individually in disclosure reports, the KMP will be given a copy of the intended disclosure for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



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 or 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 Privacy 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

Related Party Disclosures Page 14



APPENDIX 3: RELATED PARTY REGISTER

PRIVATE AND CONFIDENTIAL

Related Party Register For Year ending 30th June

Name	Relationship with KMP	Nature of transactions with	Term and Conditions & ECM References
		Council	ECIAL VELETICIES
71111			
		1.5	
		-	
		22	